
Central Government Supply Estimates 2014-15

Supplementary Estimates

February 2015



Central Government Supply Estimates 2014-15

Session 2014/2015

HC 1019

Ordered by the House of Commons to be printed 11 February 2015

Print ISBN: 978-1-4741-1499-8

Web ISBN: 978-1-4741-1500-1

CORRECTION

a) Correction to page 507

Under "Lottery grants." Insert:

"Non-Budget Expenditure

Expenditure arising from:

*prior period adjustments"

b) Correction to page 530

Under the heading "Departmental Expenditure limit":

Move the following text from 'Expenditure arising from' to 'Income arising from':

**Income from the sale of capital assets.

*Income arising from the repayment of Social Fund Funeral Expenses Payments."

c) Correction to page 662

Under the heading "Annually Managed Expenditure" remove:

** Change in fair value of investment properties."

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Supplementary Estimates

for the year ending 31 March 2015

Presented to the House of Commons by Command of Her Majesty

*Ordered by the House of Commons
to be printed on 11 February 2015*



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Print ISBN 978-1-4741-1499-8
Web ISBN 978-1-4741-1500-1
PU1751

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

ID 05021519 02/15

Printed on paper containing 75% recycled fibre content minimum

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TREASURY CHAMBERS
11 February 2015

DAVID GAUKE

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 2014-15: Main Supply Estimates* (HC 1233) presented to Parliament on 29 April 2014.

Supplementary, Revised and New Estimates

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

Out-of-Turn Supplementary Estimates

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

Total Estimates to date

5. For the current year, Main Estimates were presented to Parliament on 29 April 2014 in HC 1233. 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 2014-15 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		
	2014-15†	2014-15†	2014-15†
	Present Plans	Changes	Revised Plans
Total Resource and Capital Departmental Expenditure Limit	310,386	1,960	312,346
Total Resource and Capital Annually Managed Expenditure	201,402	-32,430	168,972
Total Net Budget	511,788	-30,470	481,318
Total Non-Budget Expenditure	59,684	4,504	64,188
Total Resource and Capital in Estimates	571,472	-25,966	545,506
Resource to cash adjustments	-100,856	36,531	-64,324
Total Net Cash Requirement	470,617	10,565	481,182

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

7. There are 47 Supplementary Estimates for central government departments in this booklet. In addition, there are 3 Supplementary Estimates for independent bodies (e.g. the Electoral Commission), who present their own booklets, seeking the changes set out in **Table 2**.
8. The main aggregate for public expenditure is **Total Managed Expenditure (TME)**, which includes Departmental Expenditure Limits (DEL), for which firm 4 year plans were set in the 2010 Comprehensive Spending Review (Cm 7942), and Annually Managed Expenditure (AME), which is subject to annual review as part of the Budget process. These definitions are explained in more detail in Chapter 1 of the *Public Expenditure Statistical Analyses 2014* (Cm 8902) and in section 1 of HC 1233.
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 2014-15 was explained in Section 1 of HC 1233. 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 2014-15 with the forecast outturn for the first 6 months of the year for each Estimate.

Parliamentary procedure

13. Supplementary Estimates seek funds for expenditure in addition to, or a reduction in, that sought in previous Supply Estimates in the same financial year. They may be presented to:
 - Seek authority, and additional resources, capital and/or cash as necessary, for any new services; and
 - Increase or decrease the provision for existing services.
14. The House of Commons has an opportunity to debate and vote on Supplementary Estimates (and where applicable New Estimates), followed by detailed examination by departmental Select Committees. This process is described more fully in Section 3 of HC 1233.

Format of Supplementary Estimates

15. Each Supplementary Estimate is produced in a standard format and consists of an introduction, Part I, Part II and Part III. The format and organisation of Estimates is explained more fully in section 2 of HC 1233.

Introduction

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

Part I

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

Part II

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

Part III – other statements and notes

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

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

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

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Supply Estimates presented by HM Treasury			
Department for Education			
Departmental Expenditure Limit			
Resource	54,479,822	-402,525	54,077,297
Capital	5,030,150	-273,973	4,756,177
Annually Managed Expenditure			
Resource	-19,122	669,335	650,213
Capital	-	-	-
Total Net Budget			
Resource	54,460,700	266,810	54,727,510
Capital	5,030,150	-273,973	4,756,177
Non-Budget Expenditure	-	-	-
Net Cash Requirement	58,913,058	-585,162	58,327,896
Teachers' Pension Scheme (England and Wales)			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	10,142,479	3,217,721	13,360,200
Capital	-	-	-
Total Net Budget			
Resource	10,142,479	3,217,721	13,360,200
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	3,576,250	75,878	3,652,128
Office for Standards In Education, Children's Services and Skills			
Departmental Expenditure Limit			
Resource	145,941	16,900	162,841
Capital	1,500	2,500	4,000
Annually Managed Expenditure			
Resource	-1,135	-	-1,135
Capital	-	-	-
Total Net Budget			
Resource	144,806	16,900	161,706
Capital	1,500	2,500	4,000
Non-Budget Expenditure	-	-	-
Net Cash Requirement	143,047	19,400	162,447
Office of Qualifications and Examinations Regulation			
Departmental Expenditure Limit			
Resource	20,089	920	21,009
Capital	100	-	100
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	20,089	920	21,009
Capital	100	-	100
Non-Budget Expenditure	-	-	-
Net Cash Requirement	19,451	920	20,371

£'000

	Current Plans	Changes	Revised Plans
Department of Health			
Departmental Expenditure Limit			
Resource	91,604,299	262,277	91,866,576
Capital	4,653,667	-640,000	4,013,667
Annually Managed Expenditure			
Resource	6,006,000	600,000	6,606,000
Capital	10,000	5,000	15,000
Total Net Budget			
Resource	97,610,299	862,277	98,472,576
Capital	4,663,667	-635,000	4,028,667
Non-Budget Expenditure	-	4,352	4,352
Net Cash Requirement	95,699,318	-679,772	95,019,546
National Health Service Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	18,017,977	783,423	18,801,400
Capital	-	-	-
Total Net Budget			
Resource	18,017,977	783,423	18,801,400
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-1,129,538	1,013,701	-115,837
Food Standards Agency			
Departmental Expenditure Limit			
Resource	95,214	-5,790	89,424
Capital	353	3,056	3,409
Annually Managed Expenditure			
Resource	9,953	-	9,953
Capital	-	-	-
Total Net Budget			
Resource	105,167	-5,790	99,377
Capital	353	3,056	3,409
Non-Budget Expenditure	-	3,000	3,000
Net Cash Requirement	94,805	-117	94,688
Department for Transport			
Departmental Expenditure Limit			
Resource	4,336,629	-735,820	3,600,809
Capital	9,236,592	224,564	9,461,156
Annually Managed Expenditure			
Resource	1,560,538	-385,622	1,174,916
Capital	6,510,001	373,133	6,883,134
Total Net Budget			
Resource	5,897,167	-1,121,442	4,775,725
Capital	15,746,593	597,697	16,344,290
Non-Budget Expenditure	-	-	-
Net Cash Requirement	19,559,722	-420,892	19,138,830

£'000

	Current Plans	Changes	Revised Plans
Office of Rail Regulation			
Departmental Expenditure Limit			
Resource	3	-	3
Capital	760	-	760
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	3	-	3
Capital	760	-	760
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,000	-	2,000
Department for Communities and Local Government			
Departmental Expenditure Limit - Communities			
Resource	2,574,199	-191,074	2,383,125
Capital	5,158,616	-422,860	4,735,756
Departmental Expenditure Limit - Local Government			
Resource	13,340,061	319,448	13,659,509
Capital	1	-	1
Annually Managed Expenditure			
Resource	12,342,972	569,032	12,912,004
Capital	430,000	-185,000	245,000
Total Net Budget			
Resource	28,257,232	697,406	28,954,638
Capital	5,588,617	-607,860	4,980,757
Non-Budget Expenditure	-	54,800	54,800
Net Cash Requirement	25,607,905	-1,092,985	24,514,920
Department for Business Innovation and Skills			
Departmental Expenditure Limit			
Resource	17,272,555	2,272,113	19,544,668
Capital	2,999,969	-22,020	2,977,949
Annually Managed Expenditure			
Resource	-1,466,376	1,942,518	476,142
Capital	10,747,207	-52,167	10,695,040
Total Net Budget			
Resource	15,806,179	4,214,631	20,020,810
Capital	13,747,176	-74,187	13,672,989
Non-Budget Expenditure	-	-	-
Net Cash Requirement	26,882,053	905,534	27,787,587
UK Trade & Investment			
Departmental Expenditure Limit			
Resource	264,633	613	265,246
Capital	1,198	517	1,715
Annually Managed Expenditure			
Resource	5,000	-	5,000
Capital	-	-	-
Total Net Budget			
Resource	269,633	613	270,246
Capital	1,198	517	1,715
Non-Budget Expenditure	-	-	-
Net Cash Requirement	264,541	1,130	265,671

£'000

	Current Plans	Changes	Revised Plans
Export Credits Guarantee Department			
Departmental Expenditure Limit			
Resource	19,885	-	19,885
Capital	630	-	630
Annually Managed Expenditure			
Resource	15,419	14,000	29,419
Capital	298,449	-220,000	78,449
Total Net Budget			
Resource	35,304	14,000	49,304
Capital	299,079	-220,000	79,079
Non-Budget Expenditure	-	-	-
Net Cash Requirement	34,507	-130,000	-95,493
Competition and Markets Authority			
Departmental Expenditure Limit			
Resource	51,248	14,150	65,398
Capital	763	1,000	1,763
Annually Managed Expenditure			
Resource	500	2,700	3,200
Capital	-	-	-
Total Net Budget			
Resource	51,748	16,850	68,598
Capital	763	1,000	1,763
Non-Budget Expenditure	-	-	-
Net Cash Requirement	52,639	17,150	69,789
United Kingdom Atomic Energy Authority Pension Schemes			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	279,800	49,769	329,569
Capital	-	-	-
Total Net Budget			
Resource	279,800	49,769	329,569
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	239,400	26,600	266,000
Home Office			
Departmental Expenditure Limit			
Resource	10,729,811	406,520	11,136,331
Capital	420,382	-29,807	390,575
Annually Managed Expenditure			
Resource	1,378,222	739,000	2,117,222
Capital	-	-	-
Total Net Budget			
Resource	12,108,033	1,145,520	13,253,553
Capital	420,382	-29,807	390,575
Non-Budget Expenditure	-	-	-
Net Cash Requirement	12,267,838	684,531	12,952,369

£'000

	Current Plans	Changes	Revised Plans
National Crime Agency			
Departmental Expenditure Limit			
Resource	417,700	3,200	420,900
Capital	46,000	-7,840	38,160
Annually Managed Expenditure			
Resource	117,000	75,000	192,000
Capital	-	-	-
Total Net Budget			
Resource	534,700	78,200	612,900
Capital	46,000	-7,840	38,160
Non-Budget Expenditure	-	-	-
Net Cash Requirement	485,800	-21,850	463,950
Charity Commission			
Departmental Expenditure Limit			
Resource	21,143	300	21,443
Capital	412	550	962
Annually Managed Expenditure			
Resource	215	-	215
Capital	-	-	-
Total Net Budget			
Resource	21,358	300	21,658
Capital	412	550	962
Non-Budget Expenditure	-	-	-
Net Cash Requirement	20,635	850	21,485
Ministry of Justice			
Departmental Expenditure Limit			
Resource	7,252,861	334,021	7,586,882
Capital	301,100	-4,772	296,328
Annually Managed Expenditure			
Resource	121,100	60,000	181,100
Capital	-	-	-
Total Net Budget			
Resource	7,373,961	394,021	7,767,982
Capital	301,100	-4,772	296,328
Non-Budget Expenditure	-	-	-
Net Cash Requirement	6,956,955	335,533	7,292,488
Ministry of Justice: Judicial Pensions Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	94,524	98,391	192,915
Capital	-	-	-
Total Net Budget			
Resource	94,524	98,391	192,915
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-45,703	4,723	-40,980

£'000

	Current Plans	Changes	Revised Plans
United Kingdom Supreme Court			
Departmental Expenditure Limit			
Resource	3,148	-1,110	2,038
Capital	59	300	359
Annually Managed Expenditure			
Resource	1,000	-	1,000
Capital	-	-	-
Total Net Budget			
Resource	4,148	-1,110	3,038
Capital	59	300	359
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,125	-810	1,315
The National Archives			
Departmental Expenditure Limit			
Resource	35,098	-604	34,494
Capital	2,030	-	2,030
Annually Managed Expenditure			
Resource	-25	604	579
Capital	-	-	-
Total Net Budget			
Resource	35,073	-	35,073
Capital	2,030	-	2,030
Non-Budget Expenditure	-	-	-
Net Cash Requirement	31,468	-604	30,864
Crown Prosecution Service			
Departmental Expenditure Limit			
Resource	507,604	1,900	509,504
Capital	3,280	-	3,280
Annually Managed Expenditure			
Resource	5,264	-	5,264
Capital	-	-	-
Total Net Budget			
Resource	512,868	1,900	514,768
Capital	3,280	-	3,280
Non-Budget Expenditure	-	-	-
Net Cash Requirement	507,084	1,900	508,984
Serious Fraud Office			
Departmental Expenditure Limit			
Resource	35,224	22,487	57,711
Capital	1,820	750	2,570
Annually Managed Expenditure			
Resource	2,000	17,000	19,000
Capital	-	-	-
Total Net Budget			
Resource	37,224	39,487	76,711
Capital	1,820	750	2,570
Non-Budget Expenditure	-	-	-
Net Cash Requirement	34,982	24,237	59,219

£'000

	Current Plans	Changes	Revised Plans
HM Procurator General and Treasury Solicitor			
Departmental Expenditure Limit			
Resource	9,253	-	9,253
Capital	1,800	-	1,800
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	9,253	-	9,253
Capital	1,800	-	1,800
Non-Budget Expenditure	-	-	-
Net Cash Requirement	9,827	-	9,827
Ministry of Defence			
Departmental Expenditure Limit			
Resource	36,436,498	210,018	36,646,516
Capital	7,506,926	316,760	7,823,686
Annually Managed Expenditure			
Resource	3,425,374	-828,591	2,596,783
Capital	-	110,000	110,000
Total Net Budget			
Resource	39,861,872	-618,573	39,243,299
Capital	7,506,926	426,760	7,933,686
Non-Budget Expenditure	-	-	-
Net Cash Requirement	36,901,939	426,834	37,328,773
Armed Forces Retired Pay, Pensions etc			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	6,749,203	1	6,749,204
Capital	-	-	-
Total Net Budget			
Resource	6,749,203	1	6,749,204
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,418,144	116,000	2,534,144
Foreign and Commonwealth Office			
Departmental Expenditure Limit			
Resource	1,742,450	129,629	1,872,079
Capital	98,000	75,700	173,700
Annually Managed Expenditure			
Resource	75,000	9,000	84,000
Capital	-	-	-
Total Net Budget			
Resource	1,817,450	138,629	1,956,079
Capital	98,000	75,700	173,700
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,731,450	203,329	1,934,779

£'000

	Current Plans	Changes	Revised Plans
Department for International Development			
Departmental Expenditure Limit			
Resource	6,943,142	-5,266	6,937,876
Capital	2,043,000	321,899	2,364,899
Annually Managed Expenditure			
Resource	339,985	-124,059	215,926
Capital	-	-	-
Total Net Budget			
Resource	7,283,127	-129,325	7,153,802
Capital	2,043,000	321,899	2,364,899
Non-Budget Expenditure	-	-	-
Net Cash Requirement	8,965,142	316,633	9,281,775
Department for International Development: Overseas Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	46,565	-	46,565
Capital	-	-	-
Total Net Budget			
Resource	46,565	-	46,565
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	86,000	-	86,000
Department of Energy and Climate Change			
Departmental Expenditure Limit			
Resource	2,411,614	172,811	2,584,425
Capital	2,425,405	-81,584	2,343,821
Annually Managed Expenditure			
Resource	29,169,344	6,115,193	35,284,537
Capital	-120,294	21,900	-98,394
Total Net Budget			
Resource	31,580,958	6,288,004	37,868,962
Capital	2,305,111	-59,684	2,245,427
Non-Budget Expenditure	-	5,588	5,588
Net Cash Requirement	4,911,403	194,923	5,106,326
Office of Gas and Electricity Markets			
Departmental Expenditure Limit			
Resource	700	6,168	6,868
Capital	1,500	-	1,500
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	700	6,168	6,868
Capital	1,500	-	1,500
Non-Budget Expenditure	-	-	-
Net Cash Requirement	10,690	6,168	16,858

£'000

	Current Plans	Changes	Revised Plans
Department for Environment, Food and Rural Affairs			
Departmental Expenditure Limit			
Resource	1,992,225	-73,295	1,918,930
Capital	558,000	93,307	651,307
Annually Managed Expenditure			
Resource	-54,390	332,605	278,215
Capital	1,000	2,000	3,000
Total Net Budget			
Resource	1,937,835	259,310	2,197,145
Capital	559,000	95,307	654,307
Non-Budget Expenditure	10,000	5,000	15,000
Net Cash Requirement	2,368,251	268,508	2,636,759
Water Services Regulation Authority			
Departmental Expenditure Limit			
Resource	124	1	125
Capital	385	-	385
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	124	1	125
Capital	385	-	385
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,521	-30	2,491
Department for Culture, Media and Sport			
Departmental Expenditure Limit			
Resource	1,406,248	158,275	1,564,523
Capital	538,387	-177,994	360,393
Annually Managed Expenditure			
Resource	3,533,570	41,519	3,575,089
Capital	113,079	29,610	142,689
Total Net Budget			
Resource	4,939,818	199,794	5,139,612
Capital	651,466	-148,384	503,082
Non-Budget Expenditure	-	40,000	40,000
Net Cash Requirement	5,105,956	-38,614	5,067,342
Department for Work and Pensions			
Departmental Expenditure Limit			
Resource	7,086,718	-449,460	6,637,258
Capital	242,000	-6,689	235,311
Annually Managed Expenditure			
Resource	72,792,452	1,203,313	73,995,765
Capital	-	-	-
Total Net Budget			
Resource	79,879,170	753,853	80,633,023
Capital	242,000	-6,689	235,311
Non-Budget Expenditure	2,400,108	156,554	2,556,662
Net Cash Requirement	81,233,603	2,183,111	83,416,714

£'000

	Current Plans	Changes	Revised Plans
Scotland Office and Office of the Advocate General			
Departmental Expenditure Limit			
Resource	6,428	1,515	7,943
Capital	55	-	55
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	6,428	1,515	7,943
Capital	55	-	55
Non-Budget Expenditure	27,990,414	201,031	28,191,445
Net Cash Requirement	27,996,841	202,531	28,199,372
Wales Office			
Departmental Expenditure Limit			
Resource	4,909	-110	4,799
Capital	25	110	135
Annually Managed Expenditure			
Resource	-20	40	20
Capital	-	-	-
Total Net Budget			
Resource	4,889	-70	4,819
Capital	25	110	724
Non-Budget Expenditure	13,376,858	315,171	13,692,029
Net Cash Requirement	13,381,572	315,171	13,696,743
Northern Ireland Office			
Departmental Expenditure Limit			
Resource	21,508	2,499	24,007
Capital	241	1,250	1,491
Annually Managed Expenditure			
Resource	200	-1,800	-1,600
Capital	-	-	-
Total Net Budget			
Resource	21,708	699	22,407
Capital	241	1,250	1,491
Non-Budget Expenditure	14,619,700	285,500	14,905,200
Net Cash Requirement	14,639,546	289,249	14,928,795
HM Treasury			
Departmental Expenditure Limit			
Resource	126,794	16,787	143,581
Capital	13,790	33,303	47,093
Annually Managed Expenditure			
Resource	-1,237,255	-41,083,702	-42,320,957
Capital	-2,648,707	-6,818,750	-9,467,457
Total Net Budget			
Resource	-1,110,461	-41,066,915	-42,177,376
Capital	-2,634,917	-6,785,447	-9,420,364
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-3,651,168	2,440,811	-1,210,357

£'000

	Current Plans	Changes	Revised Plans
HM Revenue and Customs			
Departmental Expenditure Limit			
Resource	3,352,423	-136,133	3,216,290
Capital	173,100	76,522	249,622
Annually Managed Expenditure			
Resource	11,945,946	172,760	12,118,706
Capital	1,000	-	1,000
Total Net Budget			
Resource	15,298,369	36,627	15,334,996
Capital	174,100	76,522	250,622
Non-Budget Expenditure	1,287,000	3,433,000	4,720,000
Net Cash Requirement	16,478,133	3,512,595	19,990,728

National Savings and Investments

Departmental Expenditure Limit			
Resource	195,370	32,980	228,350
Capital	273	1,400	1,673
Annually Managed Expenditure			
Resource	5,300	-3,300	2,000
Capital	-	-	-
Total Net Budget			
Resource	200,670	29,680	230,350
Capital	273	1,400	1,673
Non-Budget Expenditure	-	-	-
Net Cash Requirement	203,603	20,000	223,603

The Statistics Board

Departmental Expenditure Limit			
Resource	157,705	13,035	170,740
Capital	10,100	2,000	12,100
Annually Managed Expenditure			
Resource	-1,228	1,466	238
Capital	-	-	-
Total Net Budget			
Resource	156,477	14,501	170,978
Capital	10,100	2,000	12,100
Non-Budget Expenditure	-	-	-
Net Cash Requirement	152,505	29,284	181,789

Government Actuary's Department

Departmental Expenditure Limit			
Resource	10	-	10
Capital	287	-	287
Annually Managed Expenditure			
Resource	-289	-	-289
Capital	-	-	-
Total Net Budget			
Resource	-279	-	-279
Capital	287	-	287
Non-Budget Expenditure	-	-	-
Net Cash Requirement	90	-70	20

£'000

	Current Plans	Changes	Revised Plans
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
Cabinet Office			
Departmental Expenditure Limit			
Resource	530,727	39,958	570,685
Capital	20,500	30,828	51,328
Annually Managed Expenditure			
Resource	4,942	-	4,942
Capital	-	-	-
Total Net Budget			
Resource	535,669	39,958	575,627
Capital	20,500	30,828	51,328
Non-Budget Expenditure	-	-	-
Net Cash Requirement	535,732	95,798	631,530
Security and Intelligence Agencies			
Departmental Expenditure Limit			
Resource	2,228,221	-24,799	2,203,422
Capital	353,130	28,255	381,385
Annually Managed Expenditure			
Resource	31,500	16,415	47,915
Capital	-	-	-
Total Net Budget			
Resource	2,259,721	-8,384	2,251,337
Capital	353,130	28,255	381,385
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,087,551	111,456	2,199,007
Cabinet Office: Civil Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	9,021,000	-	9,021,000
Capital	-	-	-
Total Net Budget			
Resource	9,021,000	-	9,021,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,286,000	-326,000	1,960,000

£'000

	Current Plans	Changes	Revised Plans
Royal Mail Statutory Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,579,000	-	1,579,000
Capital	-	-	-
Total Net Budget			
Resource	1,579,000	-	1,579,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,466,960	-	1,466,960

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

Departmental Expenditure Limit			
Resource	33,263	-675	32,588
Capital	728	-	728
Annually Managed Expenditure			
Resource	-400	375	-25
Capital	-	-	-
Total Net Budget			
Resource	32,863	-300	32,563
Capital	728	-	728
Non-Budget Expenditure	-	-	-
Net Cash Requirement	32,391	-675	31,716

House of Lords

Departmental Expenditure Limit			
Resource	93,721	1,020	94,741
Capital	21,501	-3,059	18,442
Annually Managed Expenditure			
Resource	5,691	-	5,691
Capital	-	-	-
Total Net Budget			
Resource	99,412	1,020	100,432
Capital	21,501	-3,059	18,442
Non-Budget Expenditure	-	-	-
Net Cash Requirement	108,378	-1,960	106,418

House of Commons: Members

Departmental Expenditure Limit			
Resource	26,100	1,000	27,100
Capital	700	-	700
Annually Managed Expenditure			
Resource	12,700	-	12,700
Capital	-	-	-
Total Net Budget			
Resource	38,800	1,000	39,800
Capital	700	-	700
Non-Budget Expenditure	-	-	-
Net Cash Requirement	25,840	1,000	26,840

£'000

	Current Plans	Changes	Revised Plans
Total (Supply Estimates Presented by HM Treasury)			
Departmental Expenditure Limit			
Resource	268,013,318	2,413,884	270,427,202
Capital	41,869,215	-456,027	41,413,188
Annually Managed Expenditure			
Resource	186,059,860	-25,695,894	160,363,966
Capital	15,341,735	-6,734,274	8,607,461
Total Net Budget			
Resource	454,073,178	-23,282,010	430,791,168
Capital	57,210,950	-7,190,301	50,020,649
Non-Budget Expenditure	59,684,080	4,503,996	64,188,076
Net Cash Requirement	469,711,599	10,545,947	480,257,546

Supply Estimates presented elsewhere

House of Commons: Administration

Departmental Expenditure Limit			
Resource	201,300	6,850	208,150
Capital	43,000	-4,600	38,400
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	201,300	6,850	208,150
Capital	43,000	-4,600	38,400
Non-Budget Expenditure	-	-	-
Net Cash Requirement	648,210	18,500	666,710

National Audit Office

Departmental Expenditure Limit			
Resource	63,000	-	63,000
Capital	1,500	-	1,500
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	63,000	-	63,000
Capital	1,500	-	1,500
Non-Budget Expenditure	-	-	-
Net Cash Requirement	62,469	-	62,469

Electoral Commission

Departmental Expenditure Limit			
Resource	22,531	-250	22,281
Capital	250	150	400
Annually Managed Expenditure			
Resource	-200	100	-100
Capital	-	-	-
Total Net Budget			
Resource	22,331	-150	22,181
Capital	250	150	400
Non-Budget Expenditure	-	-	-
Net Cash Requirement	22,276	100	22,376

£'000

	Current Plans	Changes	Revised Plans
Independent Parliamentary Standards Authority			
Departmental Expenditure Limit			
Resource	168,391	-	168,391
Capital	1,523	-	1,523
Annually Managed Expenditure			
Resource	350	-	350
Capital	-	-	-
Total Net Budget			
Resource	168,741	-	168,741
Capital	1,523	-	1,523
Non-Budget Expenditure	-	-	-
Net Cash Requirement	171,002	-	171,002

Local Government Boundary Commission for England

Departmental Expenditure Limit			
Resource	2,401	-45	2,356
Capital	50	45	95
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	2,401	-45	2,356
Capital	50	45	95
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,377	-25	2,352

Total (Supply Estimates Presented elsewhere)

Departmental Expenditure Limit			
Resource	457,623	6,555	464,178
Capital	46,323	-4,405	41,918
Annually Managed Expenditure			
Resource	150	100	250
Capital	-	-	-
Total Net Budget			
Resource	457,773	6,655	464,428
Capital	46,323	-4,405	41,918
Non-Budget Expenditure	-	-	-
Net Cash Requirement	906,334	18,575	924,909

Grand Total 2014-15

Departmental Expenditure Limit			
Resource	268,470,941	2,420,439	270,891,380
Capital	41,915,538	-460,432	41,455,106
Annually Managed Expenditure			
Resource	186,060,010	-25,695,794	160,364,216
Capital	15,341,735	-6,734,274	8,607,461
Total Net Budget			
Resource	454,530,951	-23,275,355	431,255,596
Capital	57,257,273	-7,194,706	50,062,567
Non-Budget Expenditure	59,684,080	4,503,996	64,188,076
Net Cash Requirement	470,617,933	10,564,522	481,182,455

Table 3 Resource Departmental Expenditure Limits 2014-15

	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
Department †					
Department for Education	54,479,822	-402,525	54,077,297	-	54,077,297
Office for Standards in Education, Children's Services and Skills	145,941	16,900	162,841	-	162,841
Office of Qualifications and Examinations Regulation	20,089	920	21,009	-	21,009
Department of Health	109,650,145	905,408	91,866,576	18,688,977	110,555,553
Food Standards Agency	95,214	-5,790	89,424	-	89,424
Department for Transport	4,349,046	-727,974	3,600,809	20,263	3,621,072
Office of Rail Regulation	3	-	3	-	3
DCLG - Communities	2,574,199	-190,716	2,383,125	358	2,383,483
DCLG - Local Government	13,340,061	319,448	13,659,509	-	13,659,509
Department for Business, Innovation and UK Trade & Investment	17,272,555	2,272,113	19,544,668	-	19,544,668
Export Credits Guarantee Department	264,633	613	265,246	-	265,246
Competition and Markets Authority	19,885	-	19,885	-	19,885
Home Office	51,248	14,150	65,398	-	65,398
National Crime Agency	10,729,811	406,520	11,136,331	-	11,136,331
Charity Commission	417,700	3,200	420,900	-	420,900
Ministry of Justice	21,143	300	21,443	-	21,443
United Kingdom Supreme Court	7,375,697	334,636	7,586,882	123,451	7,710,333
The National Archives	5,338	-400	2,038	2,900	4,938
Crown Prosecution Service	35,098	-604	34,494	-	34,494
Serious Fraud Office	507,604	1,900	509,504	-	509,504
HM Procurator General and Treasury Solicitor	35,224	22,487	57,711	-	57,711
Ministry of Defence	9,253	-	9,253	-	9,253
Foreign and Commonwealth Office	36,436,498	210,018	36,646,516	-	36,646,516
Department for International Development	1,742,450	129,629	1,872,079	-	1,872,079
Department of Energy and Climate Change	7,870,142	-474,266	6,937,876	458,000	7,395,876
Office of Gas and Electricity Markets	1,539,614	-71,189	2,584,425	-1,116,000	1,468,425
Department for Environment, Food and Rural Affairs	700	6,168	6,868	-	6,868
Water Services Regulation Authority	1,992,225	-73,295	1,918,930	-	1,918,930
Department for Culture, Media and Sport	124	1	125	-	125
Department for Work and Pensions	1,343,648	158,275	1,564,523	-62,600	1,501,923
Scottish Government	7,726,798	-509,970	6,637,258	579,570	7,216,828
Scotland Office and Office of the Advocate General	26,628,649	94,551	-	26,723,200	26,723,200
Welsh Government	6,428	12,752	7,943	11,237	19,180
Wales Office	14,220,896	173,079	-	14,393,975	14,393,975
Northern Ireland Executive	4,909	-110	4,799	-	4,799
Northern Ireland Office	10,157,660	123,005	-	10,280,665	10,280,665
HM Treasury	21,583	5,968	24,007	3,544	27,551
HM Revenue and Customs	137,694	18,207	143,581	12,320	155,901
National Savings and Investments	3,654,527	-136,133	3,216,290	302,104	3,518,394
The Statistics Board	195,370	32,980	228,350	-	228,350
Government Actuary's Department	157,705	13,035	170,740	-	170,740
Cabinet Office	10	-	10	-	10
Security and Intelligence Agencies	651,827	20,865	570,685	102,007	672,692
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	2,228,221	-24,799	2,203,422	-	2,203,422
House of Lords	33,450	-675	32,588	187	32,775
House of Commons: Members	93,721	1,020	94,741	-	94,741
	26,100	1,000	27,100	-	27,100

Table 3 Resource Departmental Expenditure Limits 2014-15 (continued)

	£'000				
	Present Total	Changes	Revised		Revised Total
			<i>of which</i> Voted	<i>of which Non-</i> Voted	
House of Commons: Administration	202,100	7,550	208,150	1,500	209,650
National Audit Office	63,300	-	63,000	300	63,300
Electoral Commission	22,796	-250	22,281	265	22,546
Independent Parliamentary Standards	168,391	-	168,391	-	168,391
Local Government Boundary Commission for England	2,401	-45	2,356	-	2,356
Total	338,729,646	2,687,957	270,891,380	70,526,223	341,417,603

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

Table 4 Administration Budgets 2014-15

	£'000				
	Present Total	Changes	Revised		Revised Total
			<i>of which</i> Voted	<i>of which</i> Non-Voted	
Department					
Department for Education	324,945	-1,987	322,958	-	322,958
Office for Standards in Education, Children's Services and Skills	18,765	-150	18,615	-	18,615
Office of Qualifications and Examinations Regulation	15,661	-	15,661	-	15,661
Department of Health	4,129,940	-93	4,129,847	-	4,129,847
Food Standards Agency	35,911	-	35,911	-	35,911
Department for Transport	287,900	-5,288	275,107	7,505	282,612
Office of Rail Regulation	3	-	3	-	3
DCLG - Communities	360,252	-12,316	347,578	358	347,936
Department for Business, Innovation and UK Trade & Investment	645,127	-3,950	641,177	-	641,177
Export Credits Guarantee Department	16,941	-2,811	14,130	-	14,130
Competition and Markets Authority	19,885	-	19,885	-	19,885
Home Office	18,552	-	18,552	-	18,552
National Crime Agency	434,615	146,552	581,167	-	581,167
Charity Commission	29,700	3,200	32,900	-	32,900
Ministry of Justice	21,143	300	21,443	-	21,443
United Kingdom Supreme Court	570,475	17,660	588,135	-	588,135
The National Archives	960	-	960	-	960
Crown Prosecution Service	9,179	-380	8,799	-	8,799
Serious Fraud Office	32,460	-	32,460	-	32,460
HM Procurator General and Treasury Solicitor	7,351	-	7,351	-	7,351
Ministry of Defence	9,253	-	9,253	-	9,253
Foreign and Commonwealth Office	1,866,206	-367,505	1,498,701	-	1,498,701
Department for International Development	197,998	-146	197,852	-	197,852
Department of Energy and Climate Change	115,200	18	115,218	-	115,218
Office of Gas and Electricity Markets	182,520	58	185,578	-3,000	182,578
Department for Environment, Food and Rural Affairs	700	6,168	6,868	-	6,868
Water Services Regulation Authority	571,589	-1,702	569,887	-	569,887
Department for Culture, Media and Sport	124	1	125	-	125
Department for Work and Pensions	153,830	33,384	249,814	-62,600	187,214
Scotland Office and Office of the Advocate General	1,208,629	-966	1,207,663	-	1,207,663
Wales Office	6,193	1,600	7,793	-	7,793
Northern Ireland Office	4,849	-110	4,739	-	4,739
HM Treasury	15,227	269	15,496	-	15,496
National Savings and Investments	127,083	19,288	146,371	-	146,371
Government Actuary's Department	828,643	3,961	765,315	67,289	832,604
Cabinet Office	195,370	32,980	228,350	-	228,350
Security and Intelligence Agencies	10	-	10	-	10
	178,479	-3,537	174,942	-	174,942
	60,100	300	60,400	-	60,400
Total	12,701,768	-135,202	12,557,014	9,552	12,566,566

Table 5 Capital Departmental Expenditure Limits 2014-15

	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
Department †					
Department for Education	5,030,150	-273,973	4,756,177	-	4,756,177
Office for Standards in Education, Children's Services and Skills	1,500	2,500	4,000	-	4,000
Office of Qualifications and Examinations Regulation	100	-	100	-	100
Department of Health	4,653,667	-640,000	4,013,667	-	4,013,667
Food Standards Agency	353	3,056	3,409	-	3,409
Department for Transport	9,245,531	215,625	9,461,156	-	9,461,156
Office of Rail Regulation	760	-	760	-	760
DCLG - Communities	5,158,616	-422,860	4,735,756	-	4,735,756
DCLG - Local Government	1	-	1	-	1
Department for Business, Innovation and UK Trade & Investment	2,999,969	-22,020	2,977,949	-	2,977,949
Export Credits Guarantee Department	1,198	517	1,715	-	1,715
Competition and Markets Authority	630	-	630	-	630
Home Office	763	1,000	1,763	-	1,763
National Crime Agency	420,382	-29,807	390,575	-	390,575
Charity Commission	46,000	-7,840	38,160	-	38,160
Ministry of Justice	412	550	962	-	962
United Kingdom Supreme Court	301,100	-4,772	296,328	-	296,328
The National Archives	59	300	359	-	359
Crown Prosecution Service	2,030	-	2,030	-	2,030
Serious Fraud Office	3,280	-	3,280	-	3,280
HM Procurator General and Treasury Solicitor	1,820	750	2,570	-	2,570
Ministry of Defence	1,800	-	1,800	-	1,800
Foreign and Commonwealth Office	7,506,926	316,760	7,823,686	-	7,823,686
Department for International Development	98,000	75,700	173,700	-	173,700
Department of Energy and Climate Change	2,043,000	321,899	2,364,899	-	2,364,899
Office of Gas and Electricity Markets	2,424,405	-82,584	2,343,821	-2,000	2,341,821
Department for Environment, Food and Rural Affairs	1,500	-	1,500	-	1,500
Water Services Regulation Authority	558,000	93,307	651,307	-	651,307
Department for Culture, Media and Sport	385	-	385	-	385
Department for Work and Pensions	538,387	-177,994	360,393	-	360,393
Scottish Government	286,490	-5,679	235,311	45,500	280,811
Scotland Office and Office of the Advocate General	2,900,538	596,131	-	3,496,669	3,496,669
Welsh Government	55	-	55	-	55
Wales Office	1,455,087	48,298	-	1,503,385	1,503,385
Northern Ireland Executive	25	110	135	-	135
Northern Ireland Office	1,051,064	32,582	-	1,083,646	1,083,646
HM Treasury	241	1,250	1,491	-	1,491
HM Revenue and Customs	13,790	33,303	47,093	-	47,093
National Savings and Investments	173,100	76,522	249,622	-	249,622
The Statistics Board	273	1,400	1,673	-	1,673
Government Actuary's Department	10,100	2,000	12,100	-	12,100
Cabinet Office	287	-	287	-	287
Security and Intelligence Agencies	20,500	30,828	51,328	-	51,328
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	353,130	28,255	381,385	-	381,385
House of Lords	728	-	728	-	728
House of Commons: Members	21,501	-3,059	18,442	-	18,442
	700	-	700	-	700

Table 5 Capital Departmental Expenditure Limits 2014-15 (Continued)

			Revised		£'000
	Present Total	Changes	<i>of which</i> Voted	<i>of which</i> Non-Voted	Revised Total
House of Commons: Administration	43,100	-4,400	38,400	300	38,700
National Audit Office	1,500	-	1,500	-	1,500
Electoral Commission	250	150	400	-	400
Independent Parliamentary Standards	1,523	-	1,523	-	1,523
Local Government Boundary Commission for England	50	45	95	-	95
Total	47,374,756	207,850	41,455,106	6,127,500	47,582,606

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

Table 6 Six months' forecast outturn by department 2014-15 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Supply Estimates presented by HM Treasury			
Department for Education			
Department Expenditure Limit			
Resource	54,479,822	27,735,200	50.91%
Capital	5,030,150	2,434,000	48.39%
Annually Managed Expenditure			
Resource	-19,122	-8,450	44.19%
Capital	-	-	-
Total Net Budget			
Resource	54,460,700	27,726,750	50.91%
Capital	5,030,150	2,434,000	48.39%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	58,913,058	29,867,820	50.70%
Teachers' Pension Scheme (England and Wales)			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	10,142,479	6,657,115	65.64%
Capital	-	-	-
Total Net Budget			
Resource	10,142,479	6,657,115	65.64%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	3,576,250	2,347,307	65.64%
Office for Standards In Education, Children's Services and Skills			
Department Expenditure Limit			
Resource	145,941	73,674	50.48%
Capital	1,500	-	-
Annually Managed Expenditure			
Resource	-1,135	-1,388	122.29%
Capital	-	-	-
Total Net Budget			
Resource	144,806	72,286	49.92%
Capital	1,500	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	143,047	70,676	49.41%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Office of Qualifications and Examinations Regulation			
Department Expenditure Limit			
Resource	20,089	10,759	53.56%
Capital	100	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	20,089	10,759	53.56%
Capital	100	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	19,451	10,366	53.29%

Department of Health

Department Expenditure Limit			
Resource	91,604,299	45,981,196	50.20%
Capital	4,653,667	1,416,674	30.44%
Annually Managed Expenditure			
Resource	6,006,000	1,841,090	30.65%
Capital	10,000	-60	-0.60%
Total Net Budget			
Resource	97,610,299	47,822,286	48.99%
Capital	4,663,667	1,416,614	30.38%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	95,699,318	46,073,594	48.14%

National Health Service Pension Scheme

Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	18,017,977	9,261,849	51.40%
Capital	-	-	-
Total Net Budget			
Resource	18,017,977	9,261,849	51.40%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-1,129,538	-580,621	51.40%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Food Standards Agency			
Department Expenditure Limit			
Resource	95,214	42,196	44.32%
Capital	353	1,150	325.78%
Annually Managed Expenditure			
Resource	9,953	880	8.84%
Capital	-	-	-
Total Net Budget			
Resource	105,167	43,076	40.96%
Capital	353	1,150	325.78%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	94,805	39,735	41.91%

Department for Transport

Department Expenditure Limit			
Resource	4,336,629	1,893,001	43.65%
Capital	9,236,592	4,594,773	49.75%
Annually Managed Expenditure			
Resource	1,560,538	670,436	42.96%
Capital	6,510,001	1,348,505	20.71%
Total Net Budget			
Resource	5,897,167	2,563,437	43.47%
Capital	15,746,593	5,943,278	37.74%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	19,559,722	7,687,619	39.30%

Office of Rail Regulation

Department Expenditure Limit			
Resource	3	-9,629	-320,966.67%
Capital	760	411	54.08%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	3	-9,629	-320,966.67%
Capital	760	411	54.08%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,000	-9,218	-460.90%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Department for Communities and Local Government			
Department Expenditure Limit - Communities			
Resource	2,574,199	1,029,135	39.98%
Capital	5,158,616	1,858,791	36.03%
Department Expenditure Limit- Local Government			
Resource	13,340,061	8,388,821	62.88%
Capital	1	-	-
Annually Managed Expenditure			
Resource	12,342,972	7,138,074	57.83%
Capital	430,000	-	-
Total Net Budget			
Resource	28,257,232	16,556,030	58.59%
Capital	5,588,617	1,858,791	33.26%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	25,607,905	13,932,727	54.41%

Department for Business Innovation and Skills

Department Expenditure Limit			
Resource	17,272,555	10,536,541	61.00%
Capital	2,999,969	763,192	25.44%
Annually Managed Expenditure			
Resource	-1,466,376	-831,037	56.67%
Capital	10,747,207	4,841,235	45.05%
Total Net Budget			
Resource	15,806,179	9,705,504	61.40%
Capital	13,747,176	5,604,427	40.77%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	26,882,053	13,926,080	51.80%

UK Trade & Investment

Department Expenditure Limit			
Resource	264,633	111,320	42.07%
Capital	1,198	1,195	99.75%
Annually Managed Expenditure			
Resource	5,000	-355	-7.10%
Capital	-	-	-
Total Net Budget			
Resource	269,633	110,965	41.15%
Capital	1,198	1,195	99.75%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	264,541	109,555	41.41%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Export Credits Guarantee Department			
Department Expenditure Limit			
Resource	19,885	14,500	72.92%
Capital	630	450	71.43%
Annually Managed Expenditure			
Resource	15,419	-47,180	-305.99%
Capital	298,449	-14,509	-4.86%
Total Net Budget			
Resource	35,304	-32,680	-92.57%
Capital	299,079	-14,059	-4.70%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	34,507	-4,823	-13.98%

Competitions and Markets Authority

Department Expenditure Limit			
Resource	51,248	27,452	53.57%
Capital	763	-	-
Annually Managed Expenditure			
Resource	500	-	-
Capital	-	-	-
Total Net Budget			
Resource	51,748	27,452	53.05%
Capital	763	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	52,639	27,519	52.28%

United Kingdom Atomic Energy Authority Pension Schemes

Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	279,800	139,910	50.00%
Capital	-	-	-
Total Net Budget			
Resource	279,800	139,910	50.00%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	239,400	119,709	50.00%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Home Office			
Department Expenditure Limit			
Resource	10,729,811	5,335,740	49.73%
Capital	420,382	125,759	29.92%
Annually Managed Expenditure			
Resource	1,378,222	1,337,916	97.08%
Capital	-	-	-
Total Net Budget			
Resource	12,108,033	6,673,656	55.12%
Capital	420,382	125,759	29.92%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	12,267,838	6,657,995	54.27%
National Crime Agency			
Department Expenditure Limit			
Resource	417,700	206,481	49.43%
Capital	46,000	6,000	13.04%
Annually Managed Expenditure			
Resource	117,000	58,062	49.63%
Capital	-	-	-
Total Net Budget			
Resource	534,700	264,543	49.48%
Capital	46,000	6,000	13.04%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	485,800	226,330	46.59%
Charity Commission			
Department Expenditure Limit			
Resource	21,143	9,344	44.19%
Capital	412	113	27.43%
Annually Managed Expenditure			
Resource	215	-11	-5.12%
Capital	-	-	-
Total Net Budget			
Resource	21,358	9,333	43.70%
Capital	412	113	27.43%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	20,635	8,954	43.39%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Ministry of Justice			
Department Expenditure Limit			
Resource	7,252,861	3,733,464	51.48%
Capital	301,100	91,824	30.50%
Annually Managed Expenditure			
Resource	121,100	-40,970	-33.83%
Capital	-	-	-
Total Net Budget			
Resource	7,373,961	3,692,494	50.07%
Capital	301,100	91,824	30.50%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	6,956,955	3,430,244	49.31%

Ministry of Justice: Judicial Pensions Scheme

Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	94,524	47,262	50.00%
Capital	-	-	-
Total Net Budget			
Resource	94,524	47,262	50.00%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-45,703	-22,852	50.00%

United Kingdom Supreme Court

Department Expenditure Limit			
Resource	3,148	370	11.75%
Capital	59	-	-
Annually Managed Expenditure			
Resource	1,000	30	3.00%
Capital	-	-	-
Total Net Budget			
Resource	4,148	400	9.64%
Capital	59	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,125	202	9.51%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
The National Archives			
Department Expenditure Limit			
Resource	35,098	17,019	48.49%
Capital	2,030	816	40.20%
Annually Managed Expenditure			
Resource	-25	-20	80.00%
Capital	-	-	-
Total Net Budget			
Resource	35,073	16,999	48.47%
Capital	2,030	816	40.20%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	31,468	15,109	48.01%
Crown Prosecution Service			
Department Expenditure Limit			
Resource	507,604	228,023	44.92%
Capital	3,280	-	-
Annually Managed Expenditure			
Resource	5,264	-205	-3.89%
Capital	-	-	-
Total Net Budget			
Resource	512,868	227,818	44.42%
Capital	3,280	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	507,084	223,817	44.14%
Serious Fraud Office			
Department Expenditure Limit			
Resource	35,224	31,408	89.17%
Capital	1,820	546	30.00%
Annually Managed Expenditure			
Resource	2,000	-171	-8.55%
Capital	-	-	-
Total Net Budget			
Resource	37,224	31,237	83.92%
Capital	1,820	546	30.00%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	34,982	28,476	81.40%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
HM Procurator General and Treasury Solicitor			
Department Expenditure Limit			
Resource	9,253	1,168	12.62%
Capital	1,800	1,342	74.56%
Annually Managed Expenditure			
Resource	-	-408	-
Capital	-	-	-
Total Net Budget			
Resource	9,253	760	8.21%
Capital	1,800	1,342	74.56%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	9,827	1,869	19.02%

Ministry of Defence

Department Expenditure Limit			
Resource	36,436,498	17,065,829	46.84%
Capital	7,506,926	3,515,195	46.83%
Annually Managed Expenditure			
Resource	3,425,374	397,120	11.59%
Capital	-	-	-
Total Net Budget			
Resource	39,861,872	17,462,949	43.81%
Capital	7,506,926	3,515,195	46.83%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	36,901,939	16,342,703	44.29%

Armed Forces Pension and Compensation Schemes

Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	6,749,203	3,154,599	46.74%
Capital	-	-	-
Total Net Budget			
Resource	6,749,203	3,154,599	46.74%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,418,144	1,130,248	46.74%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Foreign and Commonwealth Office			
Department Expenditure Limit			
Resource	1,742,450	971,548	55.76%
Capital	98,000	43,804	44.70%
Annually Managed Expenditure			
Resource	75,000	35,975	47.97%
Capital	-	-	-
Total Net Budget			
Resource	1,817,450	1,007,523	55.44%
Capital	98,000	43,804	44.70%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,731,450	950,336	54.89%

Department for International Development

Department Expenditure Limit			
Resource	6,943,142	3,001,489	43.23%
Capital	2,043,000	709,463	34.73%
Annually Managed Expenditure			
Resource	339,985	-87,986	-25.88%
Capital	-	-	-
Total Net Budget			
Resource	7,283,127	2,913,503	40.00%
Capital	2,043,000	709,463	34.73%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	8,965,142	3,482,732	38.85%

Department for International Development: Overseas Superannuation

Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	46,565	23,280	49.99%
Capital	-	-	-
Total Net Budget			
Resource	46,565	23,280	49.99%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	86,000	42,995	49.99%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Department of Energy and Climate Change			
Department Expenditure Limit			
Resource	2,411,614	1,056,477	43.81%
Capital	2,425,405	970,069	40.00%
Annually Managed Expenditure			
Resource	29,169,344	-105,206	-0.36%
Capital	-120,294	3,401	-2.83%
Total Net Budget			
Resource	31,580,958	951,271	3.01%
Capital	2,305,111	973,470	42.23%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	4,911,403	278,969	5.68%

Office of Gas and Electricity Markets

Department Expenditure Limit			
Resource	700	-15,894	-2,270.57%
Capital	1,500	272	18.13%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	700	-15,894	-2,270.57%
Capital	1,500	272	18.13%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	10,690	-75,909	-710.09%

Department for Environment, Food and Rural Affairs

Department Expenditure Limit			
Resource	1,992,225	852,890	42.81%
Capital	558,000	225,895	40.48%
Annually Managed Expenditure			
Resource	-54,390	-57,451	105.63%
Capital	1,000	1,694	169.40%
Total Net Budget			
Resource	1,937,835	795,439	41.05%
Capital	559,000	227,589	40.71%
Non-Budget Expenditure	10,000	1,720	17.20%
Net Cash Requirement	2,368,251	968,097	40.88%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Water Services Regulation Authority			
Department Expenditure Limit			
Resource	124	-5,690	-4,588.71%
Capital	385	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	124	-5,690	-4,588.71%
Capital	385	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,521	-5,690	-225.70%

Department for Culture, Media and Sport

Department Expenditure Limit			
Resource	1,406,248	649,388	46.18%
Capital	538,387	-41,480	-7.70%
Annually Managed Expenditure			
Resource	3,533,570	2,654,136	75.11%
Capital	113,079	56,538	50.00%
Total Net Budget			
Resource	4,939,818	3,303,524	66.88%
Capital	651,466	15,058	2.31%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	5,105,956	3,030,526	59.35%

Department for Work and Pensions

Department Expenditure Limit			
Resource	7,086,718	3,146,966	44.41%
Capital	242,000	91,229	37.70%
Annually Managed Expenditure			
Resource	72,792,452	36,526,987	50.18%
Capital	-	-	-
Total Net Budget			
Resource	79,879,170	39,673,953	49.67%
Capital	242,000	91,229	37.70%
Non-Budget Expenditure	2,400,108	-	-
Net Cash Requirement	81,233,603	39,144,680	48.19%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Scotland Office and Office of the Advocate General			
Department Expenditure Limit			
Resource	6,428	3,559	55.37%
Capital	55	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	6,428	3,559	55.37%
Capital	55	-	-
Non-Budget Expenditure	27,990,414	14,256,234	50.93%
Net Cash Requirement	27,996,841	14,259,764	50.93%

Wales Office

Department Expenditure Limit			
Resource	4,909	2,239	45.61%
Capital	25	-	-
Annually Managed Expenditure			
Resource	-20	-	-
Capital	-	-	-
Total Net Budget			
Resource	4,889	2,239	45.80%
Capital	25	-	-
Non-Budget Expenditure	13,376,858	6,732,709	50.33%
Net Cash Requirement	13,381,572	6,734,847	50.33%

Northern Ireland Office

Department Expenditure Limit			
Resource	21,508	7,270	33.80%
Capital	241	-	-
Annually Managed Expenditure			
Resource	200	-	-
Capital	-	-	-
Total Net Budget			
Resource	21,708	7,270	33.49%
Capital	241	-	-
Non-Budget Expenditure	14,619,700	6,678,186	45.68%
Net Cash Requirement	14,639,546	6,684,496	45.66%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
HM Treasury			
Department Expenditure Limit			
Resource	126,794	62,439	49.24%
Capital	13,790	-2,096	-15.20%
Annually Managed Expenditure			
Resource	-1,237,255	-3,748,709	302.99%
Capital	-2,648,707	-1,575,455	59.48%
Total Net Budget			
Resource	-1,110,461	-3,686,270	331.96%
Capital	-2,634,917	-1,577,551	59.87%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-3,651,168	-5,131,417	140.54%
HM Revenue and Customs			
Department Expenditure Limit			
Resource	3,352,423	1,553,937	46.35%
Capital	173,100	108,672	62.78%
Annually Managed Expenditure			
Resource	11,945,946	5,933,268	49.67%
Capital	1,000	5	0.50%
Total Net Budget			
Resource	15,298,369	7,487,205	48.94%
Capital	174,100	108,677	62.42%
Non-Budget Expenditure	1,287,000	1,287,000	100.00%
Net Cash Requirement	16,478,133	8,733,768	53.00%
National Savings and Investments			
Department Expenditure Limit			
Resource	195,370	101,182	51.79%
Capital	273	354	129.67%
Annually Managed Expenditure			
Resource	5,300	-	-
Capital	-	-	-
Total Net Budget			
Resource	200,670	101,182	50.42%
Capital	273	354	129.67%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	203,603	102,880	50.53%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
The Statistics Board			
Department Expenditure Limit			
Resource	157,705	81,671	51.79%
Capital	10,100	3,831	37.93%
Annually Managed Expenditure			
Resource	-1,228	-753	61.32%
Capital	-	-	-
Total Net Budget			
Resource	156,477	80,918	51.71%
Capital	10,100	3,831	37.93%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	152,505	77,590	50.88%

Government Actuary's Department

Department Expenditure Limit			
Resource	10	438	4,380.00%
Capital	287	7	2.44%
Annually Managed Expenditure			
Resource	-289	-88	30.45%
Capital	-	-	-
Total Net Budget			
Resource	-279	350	-125.45%
Capital	287	7	2.44%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	90	357	396.67%

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	1,180	50.06%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Cabinet Office			
Department Expenditure Limit			
Resource	530,727	290,165	54.67%
Capital	20,500	20,133	98.21%
Annually Managed Expenditure			
Resource	4,942	-549	-11.11%
Capital	-	-	-
Total Net Budget			
Resource	535,669	289,616	54.07%
Capital	20,500	20,133	98.21%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	535,732	298,367	55.69%

Security and Intelligence Agencies

Department Expenditure Limit			
Resource	2,228,221	1,031,077	46.27%
Capital	353,130	130,044	36.83%
Annually Managed Expenditure			
Resource	31,500	8,196	26.02%
Capital	-	-	-
Total Net Budget			
Resource	2,259,721	1,039,273	45.99%
Capital	353,130	130,044	36.83%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,087,551	934,232	44.75%

Cabinet Office: Civil Superannuation

Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	9,021,000	4,751,215	52.67%
Capital	-	-	-
Total Net Budget			
Resource	9,021,000	4,751,215	52.67%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,286,000	1,203,999	52.67%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Royal Mail Statutory Pension Scheme			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,579,000	789,504	50.00%
Capital	-	-	-
Total Net Budget			
Resource	1,579,000	789,504	50.00%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,466,960	733,484	50.00%

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

Department Expenditure Limit			
Resource	33,263	16,480	49.54%
Capital	728	136	18.68%
Annually Managed Expenditure			
Resource	-400	-	-
Capital	-	-	-
Total Net Budget			
Resource	32,863	16,480	50.15%
Capital	728	136	18.68%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	32,391	16,022	49.47%

House of Lords

Department Expenditure Limit			
Resource	93,721	38,260	40.82%
Capital	21,501	4,702	21.87%
Annually Managed Expenditure			
Resource	5,691	2,670	46.92%
Capital	-	-	-
Total Net Budget			
Resource	99,412	40,930	41.17%
Capital	21,501	4,702	21.87%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	108,378	40,901	37.74%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
House of Commons: Members			
Department Expenditure Limit			
Resource	26,100	11,102	42.54%
Capital	700	41	5.86%
Annually Managed Expenditure			
Resource	12,700	-	-
Capital	-	-	-
Total Net Budget			
Resource	38,800	11,102	28.61%
Capital	700	41	5.86%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	25,840	7,289	28.21%

Total (Supply Estimates presented by HM Treasury)

Department Expenditure Limit			
Resource	268,013,318	135,320,005	50.49%
Capital	41,869,215	17,077,307	40.79%
Annually Managed Expenditure			
Resource	184,480,860	75,710,317	41.04%
Capital	15,341,735	4,661,354	30.38%
Total Net Budget			
Resource	452,494,178	211,030,322	46.64%
Capital	57,210,950	21,738,661	38.00%
Non-Budget Expenditure	59,684,080	28,955,849	48.52%
Net Cash Requirement	468,244,639	223,427,209	47.72%

Supply Estimates presented elsewhere

House of Commons: Administration

Department Expenditure Limit			
Resource	201,300	-4,828	-2.40%
Capital	43,000	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	201,300	-4,828	-2.40%
Capital	43,000	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	646,910	-12,785	-1.98%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
National Audit Office			
Department Expenditure Limit			
Resource	63,000	27,600	43.81%
Capital	1,500	101	6.73%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	63,000	27,600	43.81%
Capital	1,500	101	6.73%
Non-Budget Expenditure			
Net Cash Requirement	62,469	26,829	42.95%
Electoral Commission			
Department Expenditure Limit			
Resource	22,531	13,511	59.97%
Capital	250	118	47.20%
Annually Managed Expenditure			
Resource	-200	-	-
Capital	-	-	-
Total Net Budget			
Resource	22,331	13,511	60.50%
Capital	250	118	47.20%
Non-Budget Expenditure			
Net Cash Requirement	22,276	13,445	60.36%
Independent Parliamentary Standards Authority			
Department Expenditure Limit			
Resource	168,391	80,868	48.02%
Capital	1,523	-681	-44.71%
Annually Managed Expenditure			
Resource	350	-41	-11.71%
Capital	-	-	-
Total Net Budget			
Resource	168,741	80,827	47.90%
Capital	1,523	-681	-44.71%
Non-Budget Expenditure			
Net Cash Requirement	171,002	80,493	47.07%

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Local Government Boundary Commission for England			
Department Expenditure Limit			
Resource	2,401	1,086	45.23%
Capital	50	24	48.00%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	2,401	1,086	45.23%
Capital	50	24	48.00%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,377	1,076	45.29%

Total (Supply Estimates presented elsewhere)

Department Expenditure Limit			
Resource	457,623	118,237	25.84%
Capital	46,323	-438	-0.95%
Annually Managed Expenditure			
Resource	150	-41	-27.33%
Capital	-	-	-
Total Net Budget			
Resource	457,773	118,196	25.82%
Capital	46,323	-438	-0.95%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	905,034	109,059	12.05%

Grand Total

Department Expenditure Limit			
Resource	268,470,941	135,438,242	50.45%
Capital	41,915,538	17,076,869	40.74%
Annually Managed Expenditure			
Resource	184,481,010	75,710,276	41.04%
Capital	15,341,735	4,661,354	30.38%
Total Net Budget			
Resource	452,951,951	211,148,518	46.62%
Capital	57,257,273	21,738,223	37.97%
Non-Budget Expenditure	59,684,080	28,955,849	48.52%
Net Cash Requirement	469,149,673	223,536,268	47.65%

Section 2.

Individual Supplementary Estimates

Department for Education

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 decrease for the transfer of administration costs to Department for Work and Pensions (DWP) related to the machinery of government change of to transfer the policy for the Family Stability Review		-33,000	
(Section A) A decrease in administration costs related to the transfer of budgets to Ministry of Justice (MoJ) related to the National Association of Child Contact Centres		-131,000	
(Section A) Budget Exchange administration costs into 2015-16		-2,700,000	
(Section A) An increase in administration costs for activities supporting all functions	1,401,000		
(Section A) A decrease in the net programme costs related to activities to support all functions		-1,645,000	
(Section B) A decrease in net programme expenditure on school infrastructure and funding of education		-25,091,000	
(Section C) A transfer to OfQual to support its regulatory reform programme		-500,000	
(Section C) A transfer to OfSted to contribute to its reform programme activity		-14,550,000	
(Section C) A net decrease in education standards, curriculum and qualifications related programme expenditure		-93,997,000	
(Section D) A decrease for the transfer of funds to OfSted for the additional costs of inspection arrangements for early years settings		-5,000,000	
(Section D) Transfer of funds to Department for Work and Pensions (DWP) due to the move of the Family Stability Review policy to DWP		-7,500,000	
(Section D) Transfer of funds to Department for Culture, Media and Sport (DCMS) for the transfer of the Book Gifting policy to DCMS		-6,000,000	
(Section D) Transfer of funds to Department of Health (DoH) as a contribution towards the cost of providing nursery milk to 2 years olds		-1,423,000	
(Section D) Transfer to Ministry of Justice in relation to the National Association of Child Contact Centres (NACCC)		-130,000	

(Section D) A decrease in the net programme costs relating to children's services and departmental strategy		-50,834,000	
(Section F) An increase in administration costs for the Standards and Testing Agency	333,000		
(Section F) A decrease in the net programme expenditure of the Standards and Testing Agency		-6,000,000	
(Section G) A decrease in the administration costs of the National College for Teaching and Leadership		-1,582,000	
(Section G) A decrease in the net programme expenditure by the National College for Teaching and Leadership		-94,431,000	
(Section H) An increase in administration costs of the Education Funding Agency	725,000		
(Section H) A transfer to Department for Business and Skills (BIS) to fund continuous learners in 6th Form Colleges from 1 August 2014 which reduces programme expenditure		-3,142,000	
(Section H) A net decrease in the programme expenditure by the Education Funding Agency (excluding Academies)		-34,052,000	
(Section I) A net decrease in the net expenditure by Academies		-56,243,000	
Total change in Resource DEL (Voted)	2,459,000	-404,984,000	-402,525,000
(Section J) An increase in the net movement in provisions	5,735,000		
(Section K) An increase in the net movement of provisions	6,600,000		
(Section L) An increase in the provisions and other non cash budgets related to Academies	657,000,000		
Total change in Resource AME (Voted)	669,335,000		669,335,000
(Section C) A transfer of capital expenditure on schools infrastructure and funding of education to the Education Funding Agency		-200,000	
(Section H) Budget Exchange of capital funding to 2015-16		-275,000,000	
(Section H) a net decrease in the capital expenditure by the Education Funding Agency		-23,313,000	
(Section I) a net increase in the academies' capital budget	24,540,000		
Total change in Capital DEL (Voted)	24,540,000	-298,513,000	-273,973,000
Revisions to the Net Cash Requirement reflecting changes to resources and capital as set out above.		-585,162,000	
Total change in Net Cash Requirement		-585,162,000	-585,162,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-402,525,000	-	-402,525,000
Capital	-273,973,000	-	-273,973,000
Annually Managed Expenditure			
Resource	669,335,000	-	669,335,000
Capital	-	-	-
Total Net Budget			
Resource	266,810,000	-	266,810,000
Capital	-273,973,000	-	-273,973,000
Non-Budget Expenditure	-		
Net cash requirement	-585,162,000		

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

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

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

Department for Education will account for this Estimate.

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								
324,945	54,154,877	-1,987	-400,538	322,958	53,754,339	5,030,150	-273,973	4,756,177
<i>Of which:</i>								
A Activities to Support all Functions								
223,280	35,490	-1,463	-1,645	221,817	33,845	15,140	-	15,140
B School Infrastructure and Funding of Education (Department)								
-	176,914	-	-25,091	-	151,823	15,000	-200	14,800
C Education Standards, Curriculum and Qualifications (Department)								
-	328,776	-	-109,047	-	219,729	-	-	-
D Children's Services and Departmental Strategy (Department)								
-	427,625	-	-70,887	-	356,738	-	-	-
F Standards and Testing Agency								
5,316	45,702	333	-6,000	5,649	39,702	-	-	-
G National College for Teaching and Leadership								
20,136	478,698	-1,582	-94,431	18,554	384,267	-	-	-
H Education Funding Agency - Excluding Academies								
74,372	37,770,818	725	-37,194	75,097	37,733,624	4,502,337	-298,313	4,204,024
I Academies (Net)								
-	14,889,771	-	-56,243	-	14,833,528	497,673	24,540	522,213
Total Spending in DEL								
		-1,987	-400,538			-273,973		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-19,122	-	669,335	-	650,213	-	-	-
<i>Of which:</i>								
J Activities to Support all Functions (Department)								
-	-18,016	-	5,735	-	-12,281	-	-	-
K Executive Agencies								
-	-1,106	-	6,600	-	5,494	-	-	-
L Academies (Net)								
-	-	-	657,000	-	657,000	-	-	-
Total Spending in AME								
		-	669,335			-		

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Total for Estimate								
		-1,987	268,797				-273,973	
<i>Of which:</i>								
Voted Expenditure		-1,987	268,797				-273,973	
Non Voted Expenditure		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	58,913,058	-585,162	58,327,896

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								
329,797	-6,839	322,958	53,837,525	-83,186	53,754,339	4,756,491	-314	4,756,177
<i>Of which:</i>								
A Activities to Support all Functions								
228,656	-6,839	221,817	33,845	-	33,845	15,140	-	15,140
B School Infrastructure and Funding of Education (Department)								
-	-	-	152,245	-422	151,823	14,800	-	14,800
C Education Standards, Curriculum and Qualifications (Department)								
-	-	-	220,331	-602	219,729	-	-	-
D Children's Services and Departmental Strategy (Department)								
-	-	-	356,738	-	356,738	-	-	-
E Children's Services and Departmental Strategy (NDPB) (Net)								
1,841	-	1,841	1,083	-	1,083	-	-	-
F Standards and Testing Agency								
5,649	-	5,649	39,723	-21	39,702	-	-	-
G National College for Teaching and Leadership								
18,554	-	18,554	389,347	-5,080	384,267	314	-314	-
H Education Funding Agency - Excluding Academies								
75,097	-	75,097	37,810,685	-77,061	37,733,624	4,204,024	-	4,204,024
I Academies (Net)								
-	-	-	14,833,528	-	14,833,528	522,213	-	522,213
Total Spending in DEL								
329,797	-6,839	322,958	53,837,525	-83,186	53,754,339	4,756,491	-314	4,756,177
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	650,213	-	650,213	-	-	-
<i>Of which:</i>								
J Activities to Support all Functions (Department)								
-	-	-	-12,281	-	-12,281	-	-	-
K Executive Agencies								
-	-	-	5,494	-	5,494	-	-	-
L Academies (Net)								
-	-	-	657,000	-	657,000	-	-	-
Total Spending in AME								
-	-	-	650,213	-	650,213	-	-	-

Part II: Revised subhead detail including additional provision

£'000

Total for Estimate									
329,797	-6,839	322,958	54,487,738	-83,186	54,404,552	4,756,491	-314	4,756,177	
<i>Of which:</i>									
Voted Expenditure									
329,797	-6,839	322,958	54,487,738	-83,186	54,404,552	4,756,491	-314	4,756,177	
Non Voted Expenditure									
-	-	-	-	-	-	-	-	-	

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	54,460,700	266,810	54,727,510
Net Capital Requirement	5,030,150	-273,973	4,756,177
Accruals to cash adjustments	-577,792	-577,999	-1,155,791
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-26,020	-	-26,020
New provisions and adjustments to previous provisions	-	-11,574	-11,574
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-450	-70	-520
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-15,405,368	-625,097	-16,030,465
Add cash grant-in-aid	14,834,924	59,503	14,894,427
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	19,122	-761	18,361
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	58,913,058	-585,162	58,327,896

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

£'000

	Revised Plans
Gross Administration Costs	328,118
<i>Less:</i>	
Administration DEL Income	-6,839
Net Administration Costs	321,279
Gross Programme Costs	58,707,567
<i>Less:</i>	
Programme DEL Income	-83,500
Programme AME Income	-
Non-budget income	-
Net Programme Costs	58,624,067
Total Net Operating Costs	58,945,346
<i>Of which:</i>	
Resource DEL	54,058,936
Capital DEL	4,217,836
Resource AME	668,574
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-4,217,836
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	54,727,510
<i>Of which:</i>	
Resource DEL	54,077,297
Resource AME	650,213
<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)	54,727,510

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-90,025
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-660
<i>Of which:</i>	
A Activities to Support all Functions	-660
Other Grants	-308
<i>Of which:</i>	
A Activities to Support all Functions	-308
Other Income	-5,871
<i>Of which:</i>	
A Activities to Support all Functions	-5,871
Total Administration	<u>-6,839</u>
Programme	
Sales of Goods and Services	-2,421
<i>Of which:</i>	
F Standards and Testing Agency	-21
G National College for Teaching and Leadership	-2,400
Interest and Dividends	-22
<i>Of which:</i>	
B School Infrastructure and Funding of Education (Department)	-22
Other Grants	-79,972
<i>Of which:</i>	
B School Infrastructure and Funding of Education (Department)	-400
C Education Standards, Curriculum and Qualifications (Department)	-602
G National College for Teaching and Leadership	-2,680
H Education Funding Agency - Excluding Academies	-76,290
Other Income	-771
<i>Of which:</i>	
H Education Funding Agency - Excluding Academies	-771
Total Programme	<u>-83,186</u>
Total Voted Resource Income	<u>-90,025</u>
Voted Capital DEL	-314
<i>Of which:</i>	
Programme	
Other Grants	-314
<i>Of which:</i>	
G National College for Teaching and Leadership	-314
Total Programme	<u>-314</u>
Total Voted Capital Income	<u>-314</u>

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

No CFER income or receipts are expected 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:	Chris Wormald
Executive Agency Accounting Officers:	
Claire Burton	Standards and Testing Agency
Charlie Taylor	National College for Teaching and Leadership
Peter Lauener	Education Funding Agency

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

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

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

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
E	Office of the Children's Commissioner	2,924	-	2,924
I/L	Academies†	15,490,528	537,013	14,891,503
Total		15,493,452	537,013	14,894,427

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Non-statutory	
Contingent liabilities in connection to Private Finance Initiative (PFI) contracts to Academies. These contingent liabilities are a result of the Department providing an indemnity to the local authority for potential costs on buildings they own, with existing PFI arrangements, which will be used by the academies. This type of indemnity is considered to be low risk and is only a feature of the academies programme in very specific circumstances. These contingent liabilities only arise where an academy is using a local authority building with an existing PFI contract.	2,100,000
Free Schools Group for Principal designates. The majority of contingent liabilities recorded by Free School Group currently relate to the potential costs that maybe incurred resulting from the engagement of staff prior to the opening of a Free School e.g. head teacher /deputy head teacher. It is important that the senior staff likely to be running the school once it is opened, are involved and take forward the development of the potential Free School prior to opening. These staff will, in many cases have had to tender their resignation at an existing school to take up their post in the Free School. The Department has agreed to underwrite the salaries of these staff for up to two terms in the event that the Free School does not open as planned. Each potential liability is calculated on an individual basis for each project. Once the Free School opens the liability will expire.	330
Free School Norwich. The contingent liability that would arise from the re-instatement cost of the school building to its original condition.	110
Guarantee provided to Tottenham Hotspur Property Company in relation to a commercial lease arrangement for an Academy Trust site.	12,500
Indemnity provided to Kent County Council for any unforeseen liability to the contractor in respect of contamination, defect or asbestos presence at the Duke of York Royal Military school site.	5,000
CET Westminster - indemnity provided to the Church of England Commissioners to cover the costs / associated charges arising from defending any legal action against the Commissioners for allowing their property to be used as a free school	5,000
East London UTC - indemnity for one year to Tottenham Hotspur Property Co Ltd cover the cost of a fully serviced lease	467
A guarantee to Local Government Pension Scheme (LGPS) to meet the pension deficit if an Academy Trust closes	6,500
Tottenham UTC - indemnity to cover the cost of the 35 year lease	16,500
Compensation to be held under the Civil Service Appeals Board for a former employee of the Department for Education	62
The EFA has entered into a number of tenant default agreements which give rise to a contractual obligation to pay monies to the landlord up to a fixed cap in certain circumstances where the Free School tenant is in breach of its lease	2,768

Teachers' Pension Scheme (England & Wales)

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Increases due to changes in the current service cost, interest on scheme liabilities and other non cash costs related to the pension scheme provision	3,183,234,000		
(Section A) Increase due to lower than expected income into the scheme	34,487,000		
Total change in Resource AME (Voted)	3,217,721,000		3,217,721,000
Revisions to the Net Cash Requirement required as working capital for the payment of pension benefits to reflect changes to income as set out above. It also takes account of movements in debtors and creditors.	75,878,000		
Total change in Net Cash Requirement	75,878,000		75,878,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	3,217,721,000	-	3,217,721,000
Capital	-	-	-
Total Net Budget			
Resource	3,217,721,000	-	3,217,721,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	75,878,000		

Supplementary amounts required in the year ending 31 March 2015 for expenditure by Teachers' Pension Scheme (England & Wales) on:

Annually Managed Expenditure:Expenditure arising from:

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

Income arising from:

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

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

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	10,142,479	-	3,217,721	-	13,360,200	-	-	-
<i>Of which:</i>								
A Pensions and associated payments								
-	10,142,479	-	3,217,721	-	13,360,200	-	-	-
Total Spending in AME								
		-	3,217,721					
Total for Estimate								
		-	3,217,721					
<i>Of which:</i>								
Voted Expenditure								
		-	3,217,721					
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	3,576,250	75,878	3,652,128

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Resources		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	19,063,937	-5,703,737	13,360,200	-	-	-
<i>Of which:</i>								
A Pensions and associated payments								
-	-	-	19,063,937	-5,703,737	13,360,200	-	-	-
Total Spending in AME								
-	-	-	19,063,937	-5,703,737	13,360,200	-	-	-
Total for Estimate								
-	-	-	19,063,937	-5,703,737	13,360,200	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	19,063,937	-5,703,737	13,360,200	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	10,142,479	3,217,721	13,360,200
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-6,566,229	-3,141,843	-9,708,072
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-15,878,455	-3,181,040	-19,059,495
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	1,220	33,193	34,413
Increase (-) / Decrease (+) in creditors	64,209	-93,128	-28,919
Use of provisions	9,246,797	99,132	9,345,929
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	3,576,250	75,878	3,652,128

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

£'000

Revised
Plans

Gross Programme Costs	19,063,937
<i>Of which:</i>	
Increases in liability	8,200,416
Interest on scheme liability	10,859,079
Other expenditure	4,442
<i>Less:</i>	
Contributions received	-5,669,556
Transfers in	-33,575
Other income	-606
Net Programme Costs	13,360,200
Total Net Operating Costs	13,360,200
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	13,360,200
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	13,360,200
<i>Of which:</i>	
Resource DEL	-
Resource AME	13,360,200
<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)	13,360,200

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME	-5,703,737
<i>Of which:</i>	
Programme	
Pensions	-5,703,737
<i>Of which:</i>	
A Pensions and associated payments	-5,703,737
Total Programme	<u>-5,703,737</u>
Total Voted Resource Income	<u>-5,703,737</u>

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

No CFER income or receipts are expected 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: Chris Wormald

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

In discharging these responsibilities, particular regard is given to:

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

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

Part III: Note K - Contingent Liabilities

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

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		-2,500,000	
Transfer of Resource DEL from DfE for inspection improvement	19,400,000		
Transfer of Resource DEL from DfE for payment of treasury fine	150,000		
Reduction in Admin costs for payment of fine		-150,000	
Total change in Resource DEL (Voted)	19,550,000	-2,650,000	16,900,000
Transfer of Resource DEL to Capital DEL to allow Ofsted to invest in capital assets	2,500,000		
Total change in Capital DEL (Voted)	2,500,000	-	2,500,000
Cash requirement from transfer of Resource DEL from DfE for inspection improvement	19,550,000		
Reduction in cash requirement relating to payment of Treasury fine		-150,000	
Total change in Net Cash Requirement	19,550,000	-150,000	19,400,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	16,900,000	-	16,900,000
Capital	2,500,000	-	2,500,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	16,900,000	-	16,900,000
Capital	2,500,000	-	2,500,000
Non-Budget Expenditure	-		
Net cash requirement	19,400,000		

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

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

The registration of childcare providers, inspection for the care and support of children and young people, some maintained, independent schools and further education colleges, and publicly funded adult education and training. Transactions with departmental and other government bodies: miscellaneous asset sales and recoveries, property charges made to minor occupiers, charges for training of inspectors other than Ofsted staff (including training materials and licences), and receipts for goods and services provided by Ofsted.

Annually Managed Expenditure:Expenditure arising from:

Provisions and other non-cash items in AME.

Office for Standards in Education, Children's Services and Skills will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
18,765	127,176	-150	17,050	18,615	144,226	1,500	2,500	4,000
<i>Of which:</i>								
A Administration and Inspection								
18,765	127,176	-150	17,050	18,615	144,226	1,500	2,500	4,000
Total Spending in DEL								
		-150	17,050			2,500		
Total for Estimate								
		-150	17,050			2,500		
<i>Of which:</i>								
Voted Expenditure								
		-150	17,050			2,500		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	143,047	19,400	162,447

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								
18,615	-	18,615	159,226	-15,000	144,226	4,000	-	4,000
<i>Of which:</i>								
A Administration and Inspection								
18,615	-	18,615	159,226	-15,000	144,226	4,000	-	4,000
Total Spending in DEL								
18,615	-	18,615	159,226	-15,000	144,226	4,000	-	4,000
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	-1,135	-	-1,135	-	-	-
<i>Of which:</i>								
B Activities to Support All Functions								
-	-	-	-1,135	-	-1,135	-	-	-
Total Spending in AME								
-	-	-	-1,135	-	-1,135	-	-	-
Total for Estimate								
18,615	-	18,615	158,091	-15,000	143,091	4,000	-	4,000
<i>Of which:</i>								
Voted Expenditure								
18,615	-	18,615	158,091	-15,000	143,091	4,000	-	4,000
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	144,806	16,900	161,706
Net Capital Requirement	1,500	2,500	4,000
Accruals to cash adjustments	-3,259	-	-3,259
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-4,326	-	-4,326
New provisions and adjustments to previous provisions	-265	-	-265
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-68	-	-68
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	1,400	-	1,400
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	143,047	19,400	162,447

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

£'000

Plans

Gross Administration Costs	18,615
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	18,615
Gross Programme Costs	158,091
<i>Less:</i>	
Programme DEL Income	-15,000
Programme AME Income	-
Non-budget income	-
Net Programme Costs	143,091
Total Net Operating Costs	161,706
<i>Of which:</i>	
Resource DEL	161,441
Capital DEL	-
Resource AME	265
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	161,706
<i>Of which:</i>	
Resource DEL	162,841
Resource AME	-1,135
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	161,706

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL

-15,000

Of which:

Programme

Sales of Goods and Services

-15,000

Of which:

A Administration and Inspection

-15,000

Total Programme

-15,000

Total Voted Resource Income

-15,000

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

No CFER income or receipts are expected 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: Sir Michael Wilshaw

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

In discharging these responsibilities, particular regard is given to:

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

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

Office of Qualifications and Examinations Regulation

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Budget cover transfer from the Department for Education for the IT Infrastructure Project	500,000		
(Section A) Budget cover transfer from the Department for Business Innovation and Skills for the IT Infrastructure Project	420,000		
Total change in Resource DEL (Voted)	920,000		920,000
Revisions to the Net Cash Requirement reflect changes to resources as set out above.	920,000		
Total change in Net Cash Requirement	920,000		920,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	920,000	-	920,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	920,000	-	920,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	920,000		

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

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

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

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
15,661	4,428	-	920	15,661	5,348	100	-	100
<i>Of which:</i>								
A Regulation of qualifications and statutory assessments								
15,661	4,428	-	920	15,661	5,348	-	-	-
Total Spending in DEL								
		-	920				-	
Total for Estimate								
		-	920				-	
<i>Of which:</i>								
Voted Expenditure								
		-	920				-	
Non Voted Expenditure								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	19,451	920	20,371

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Resources		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
16,111	-450	15,661	5,348	-	5,348	100	-	100
<i>Of which:</i>								
A Regulation of qualifications and statutory assessments								
16,111	-450	15,661	5,348	-	5,348	-	-	-
B Additions								
-	-	-	-	-	-	100	-	100
Total Spending in DEL								
16,111	-450	15,661	5,348	-	5,348	100	-	100
Total for Estimate								
16,111	-450	15,661	5,348	-	5,348	100	-	100
<i>Of which:</i>								
Voted Expenditure								
16,111	-450	15,661	5,348	-	5,348	100	-	100
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	20,089	920	21,009
Net Capital Requirement	100	-	100
Accruals to cash adjustments	-738	-	-738
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-892	-	-892
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-46	-	-46
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	200	-	200
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	19,451	920	20,371

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

£'000

Revised
Plans

Gross Administration Costs	16,111
<i>Less:</i>	
Administration DEL Income	-450
Net Administration Costs	15,661
Gross Programme Costs	5,348
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	5,348
Total Net Operating Costs	21,009
<i>Of which:</i>	
Resource DEL	21,009
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	21,009
<i>Of which:</i>	
Resource DEL	21,009
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)	21,009

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-450***Of which:*

Administration

Other Grants

-450

Of which:

A Regulation of qualifications and statutory assessments

-450

Total Administration

-450**Total Voted Resource Income**

-450

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

No CFER income or receipts are expected 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: Ms Glenys Stacey

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

In discharging these responsibilities, particular regard is given to:

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

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

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) Additional resources claim from DEL reserve	250,000,000		
(Section A) Virement from savings on NHS England capital budgets to meet additional revenue requirements	50,000,000		
(Section A) Virement from savings on DH central and other ALB capital budgets to meet additional revenue requirements	490,000,000		
(Section D) Virement from savings on DH central and other ALB capital budgets to meet additional revenue requirements	100,000,000		
(Section D) Transfer to the Ministry of Defence for the Veterans Information Service.		-45,000	
(Section D) Transfer from the Cabinet Office for bids under the National Cyber Security Programme.	100,000		
(Section D) Transfer from the Ministry of Justice for prison healthcare.	17,900,000		
(Section D) Transfer from the Ministry of Defence for ambulance strike cover.	268,000		
(Section D) Machinery of Government transfer from Department for Education for nursery milk.	1,423,000		
(Section D) Reduction re HM Treasury fines and charges		-4,238,000	
(Section A) Movement between voted DEL and non-voted DEL to reflect the latest forecast of National Insurance Contributions from HM Revenue and Customs.		-643,131,000	
Total change in Resource DEL (Voted)	909,691,000	-647,414,000	262,277,000
(Section J) Movement between voted DEL and non-voted DEL to reflect the latest forecast of National Insurance Contributions from HM Revenue and Customs.	643,131,000		
Total change in Resource DEL (Non-Voted)	643,131,000		643,131,000

(Section N) Latest forecast of new provisions and impairments.	399,000,000	
(Section O) Latest level of provisions taking into account the change in the discount rate.	200,000,000	
(Section P) Latest forecast of new provisions.	300,000	
(Section Q) Latest forecast of new provisions.	700,000	
Total change in Resource AME (Voted)	600,000,000	600,000,000
(Section A) Savings to meet allow virement to revenue DEL.	-50,000,000	
(Section D) Savings to meet allow virement to revenue DEL.	-440,000,000	
(Section H) Credit due partial repayment of loan	-150,000,000	
Total change in Capital DEL (Voted)	-640,000,000	-640,000,000
(Section N) Expenditure associated with Plasma Resources UK.	5,000,000	
Total change in Capital AME (Voted)	5,000,000	5,000,000
Prior period adjustments recognised since 2013-14 accounts.	4,352,000	
Total change in Non-Budget	4,352,000	4,352,000
In addition to the DEL and AME controls listed above there have been movements of existing provision between Estimate sections. These are explained in more details in the Estimates memorandum.		
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above, increased National Insurance Contributions and change in grant in aid funding. It also takes account of movements in stock, debtors and creditors.		
	-679,772,000	
Total change in Net Cash Requirement	-679,772,000	-679,772,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	262,277,000	643,131,000	905,408,000
Capital	-640,000,000	-	-640,000,000
Annually Managed Expenditure			
Resource	600,000,000	-	600,000,000
Capital	5,000,000	-	5,000,000
Total Net Budget			
Resource	862,277,000	643,131,000	1,505,408,000
Capital	-635,000,000	-	-635,000,000
Non-Budget Expenditure	4,352,000		
Net cash requirement	-679,772,000		

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

Departmental Expenditure Limit:Expenditure arising from:

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

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

* Expenditure to charitable trusts and companies providing financial support and other relief to persons who contracted HIV and Hepatitis C through receiving NHS treatment.

Income arising from:

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

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

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

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

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

Income secured by counter fraud services from all sources.

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

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

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

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

Annually Managed Expenditure:Expenditure arising from:

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

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

Income arising from:

Interest and dividends.

Non-Budget Expenditure:

Expenditure arising from:

*Prior period adjustments recognised since the 2013-14 accounts.

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								
4,129,940	87,474,359	-93	262,370	4,129,847	87,736,729	4,653,667	-640,000	4,013,667
<i>Of which:</i>								
A NHS Commissioning Board (NHS England) net expenditure								
2,141,590	14,925,525	-109,348	-1,287,700	2,032,242	13,637,825	320,000	-50,000	270,000
B NHS Trusts net expenditure								
-	28,036,369	-	-71,204	-	27,965,165	1,352,000	-	1,352,000
C NHS Foundation Trusts net expenditure								
-	35,460,096	-	2,192,160	-	37,652,256	1,986,000	-	1,986,000
D DH Programme and Admin expenditure								
989,420	2,641,024	138,472	-684,426	1,127,892	1,956,598	692,004	-440,000	252,004
E Local Authorities (Public Health)								
236,000	2,602,038	-13,000	13,000	223,000	2,615,038	131,963	-	131,963
F Public Health England (Executive Agency)								
162,266	690,556	10,390	-4,978	172,656	685,578	103,000	5,000	108,000
G Health Education England								
83,019	1,319,200	-4,086	465,723	78,933	1,784,923	3,000	-	3,000
H Special Health Authorities expenditure								
184,754	1,666,851	-16,020	-380,321	168,734	1,286,530	32,100	-155,000	-122,900
I Non Departmental Public Bodies net expenditure								
332,891	132,700	-6,501	20,116	326,390	152,816	33,600	-	33,600
Non Voted Expenditure								
-	18,045,846	-	643,131	-	18,688,977	-	-	-
<i>Of which:</i>								
J Commissioning Board (NHS England) financed from NI Contributions								
-	18,045,846	-	643,131	-	18,688,977	-	-	-
Total Spending in DEL						-640,000		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	6,006,000	-	600,000	-	6,606,000	10,000	5,000	15,000
<i>Of which:</i>								
N DH Programme and Admin expenditure								
-	241,000	-	399,000	-	640,000	10,000	5,000	15,000
O Special Health Authorities expenditure								
-	4,000,000	-	200,000	-	4,200,000	-	-	-

Part II: Changes Proposed

£'000

	Present		Net Resources Changes		Revised		Present 7	Net Capital	
	Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6		Changes 8	Revised 9
P Public Health England (Executive Agency)	-	-	-	300	-	300	-	-	-
Q Non Departmental Public Bodies net expenditure	-	-	-	700	-	700	-	-	-
Total Spending in AME			-	600,000				5,000	
Non-Budget spending									
Voted Expenditure									
	-	-	-	4,352	-	4,352	-	-	-
<i>Of which:</i>									
R Prior period Adjustments	-	-	-	4,352	-	4,352	-	-	-
Total Non-Budget Spending									
			-	4,352				-	
Total for Estimate									
			-93	1,509,853				-635,000	
<i>Of which:</i>									
Voted Expenditure			-93	866,722				-635,000	
Non Voted Expenditure			-	643,131				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	95,699,318	-679,772	95,019,546

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								
4,232,627	-102,780	4,129,847	88,147,494	-410,765	87,736,729	4,336,667	-323,000	4,013,667
<i>Of which:</i>								
A NHS Commissioning Board (NHS England) net expenditure								
2,032,242	-	2,032,242	13,637,825	-	13,637,825	270,000	-	270,000
B NHS Trusts net expenditure								
-	-	-	27,965,165	-	27,965,165	1,352,000	-	1,352,000
C NHS Foundation Trusts net expenditure								
-	-	-	37,652,256	-	37,652,256	1,986,000	-	1,986,000
D DH Programme and Admin expenditure								
1,148,709	-20,817	1,127,892	2,356,436	-399,838	1,956,598	425,004	-173,000	252,004
E Local Authorities (Public Health)								
223,000	-	223,000	2,615,038	-	2,615,038	131,963	-	131,963
F Public Health England (Executive Agency)								
235,102	-62,446	172,656	695,554	-9,976	685,578	108,000	-	108,000
G Health Education England								
80,571	-1,638	78,933	1,784,923	-	1,784,923	3,000	-	3,000
H Special Health Authorities expenditure								
186,613	-17,879	168,734	1,287,481	-951	1,286,530	27,100	-150,000	-122,900
I Non Departmental Public Bodies net expenditure								
326,390	-	326,390	152,816	-	152,816	33,600	-	33,600
Non-voted expenditure								
-	-	-	18,688,977	-	18,688,977	-	-	-
<i>Of which:</i>								
J Commissioning Board (NHS England) financed from NI Contributions								
-	-	-	18,688,977	-	18,688,977	-	-	-
Total Spending in DEL								
4,232,627	-102,780	4,129,847	106,836,471	-410,765	106,425,706	4,336,667	-323,000	4,013,667
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	6,638,000	-32,000	6,606,000	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								
-	-	-	697,000	-	697,000	-	-	-
M NHS Foundation Trusts net expenditure								
-	-	-	768,000	-	768,000	-	-	-

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
N DH Programme and Admin expenditure								
-	-	-	672,000	-32,000	640,000	15,000	-	15,000
O Special Health Authorities expenditure								
-	-	-	4,200,000	-	4,200,000	-	-	-
P Public Health England (Executive Agency)								
-	-	-	300	-	300	-	-	-
Q Non Departmental Public Bodies net expenditure								
-	-	-	700	-	700	-	-	-
Total Spending in AME								
-	-	-	6,638,000	-32,000	6,606,000	15,000	-	15,000
Non-Budget spending								
Voted expenditure								
-	-	-	4,352	-	4,352	-	-	-
<i>Of which:</i>								
R Prior period Adjustments								
-	-	-	4,352	-	4,352	-	-	-
Total Non-Budget Spending								
-	-	-	4,352	-	4,352	-	-	-
Total for Estimate								
4,232,627	-102,780	4,129,847	113,478,823	-442,765	113,036,058	4,351,667	-323,000	4,028,667
<i>Of which:</i>								
Voted Expenditure								
4,232,627	-102,780	4,129,847	94,789,846	-442,765	94,347,081	4,351,667	-323,000	4,028,667
Non Voted Expenditure								
-	-	-	18,688,977	-	18,688,977	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	115,656,145	1,509,760	117,165,905
Net Capital Requirement	4,663,667	-635,000	4,028,667
Accruals to cash adjustments	-6,574,648	-911,401	-7,486,049
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,306,075	165,000	-1,141,075
New provisions and adjustments to previous provisions	-6,032,000	-686,300	-6,718,300
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-4,352	-4,352
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-86,485,771	-688,223	-87,173,994
Add cash grant-in-aid	83,908,198	288,474	84,196,672
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,340,000	-	1,340,000
Use of provisions	2,001,000	14,000	2,015,000
Removal of non-voted budget items	-18,045,846	-643,131	-18,688,977
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-18,045,846	-643,131	-18,688,977
Net Cash Requirement	95,699,318	-679,772	95,019,546

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

£'000

	Revised Plans
Gross Administration Costs	4,232,615
<i>Less:</i>	
Administration DEL Income	-102,780
Net Administration Costs	4,129,835
Gross Programme Costs	113,697,340
<i>Less:</i>	
Programme DEL Income	-410,765
Programme AME Income	-32,000
Non-budget income	-
Net Programme Costs	113,254,575
Total Net Operating Costs	117,384,410
<i>Of which:</i>	
Resource DEL	107,902,306
Capital DEL	222,857
Resource AME	9,259,247
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	-222,857
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	117,161,553
<i>Of which:</i>	
Resource DEL	110,555,553
Resource AME	6,606,000
<i>Adjustments to include:</i>	
Prior period adjustments	4,352
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	117,165,905

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-513,545
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-102,780
<i>Of which:</i>	
D DH Programme and Admin expenditure	-20,817
F Public Health England (Executive Agency)	-62,446
G Health Education England	-1,638
H Special Health Authorities expenditure	-17,879
Total Administration	-102,780
Programme	
Sales of Goods and Services	-410,765
<i>Of which:</i>	
D DH Programme and Admin expenditure	-399,838
F Public Health England (Executive Agency)	-9,976
H Special Health Authorities expenditure	-951
Total Programme	-410,765
Voted Resource AME	-32,000
<i>Of which:</i>	
Programme	
Interest and Dividends	-32,000
<i>Of which:</i>	
N DH Programme and Admin expenditure	-32,000
Total Programme	-32,000
Total Voted Resource Income	-545,545
Voted Capital DEL	-323,000
<i>Of which:</i>	
Programme	
Sales of Assets	-150,476
<i>Of which:</i>	
D DH Programme and Admin expenditure	-150,476
Repayments	-172,524
<i>Of which:</i>	
D DH Programme and Admin expenditure	-22,524
H Special Health Authorities expenditure	-150,000
Total Programme	-323,000
Total Voted Capital Income	-323,000

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

No CFER income or receipts are expected in 2014-15.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Miss Una O'Brien

Executive Agency Accounting Officers:

Duncan Selbie Public Health England

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

ALB/NDPB Accounting Officers:

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

Special Health Authority Accounting Officers:

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

NHS Trusts Accountable Officers:

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

NHS Foundation Trusts Accounting Officers:

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

Clinical Commissioning Groups (CCGs):

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
I/Q	Professional Standards Authority for Health and Social Care		2578	100	2,690
I/Q	Care Quality Commission		144,136	15,000	144,315
I/Q	National Institute for Health and Care Excellence		68,146	1,000	67,277
I/Q	Human Fertilisation and Embryology Authority		2,679	1,600	4,454
I/Q	Human Tissue Authority		2,384	100	2,484
I/Q	Monitor		75,220	4,500	79,675
I/Q	Health and Social Care Information Centre		184,763	11,300	191,554
Total†			479,906	33,600	492,449

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

Part III: Note F - Accounting Policy changes

A number of NHS Charities undervalued their investment additions in 2013-14. The additional cost to CDEL of £4,352,000 in 2013-14 has been recognised as a voted Prior Period Adjustment.

Part III: Note K - Contingent Liabilities

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
ix) Future pensions liabilities for Nursing and Midwifery Pension scheme that could develop following a change in the actuarial assessment of the liability	Unquantifiable
x) Indemnity for members of Health Protection Agency Scientific Advisory Committee.	Unquantifiable
xi) Current court case by nurses that have temporarily been prevented from working as a result of being placed on the Protection of Vulnerable Adults list (PoVA)	Unquantifiable
xii) The Department, with Treasury approval, is bearing an insurable risk for professional indemnity, malpractice, etc on behalf of the Human Tissue Authority.	Unquantifiable
xiii) Breach of Article 8 of the Care Act Local authority found in breach of its own statutory duty to provide care in accordance with its assessment of her need. However, the guidance makes clear such practice is unlawful under the Act, as personal budgets cannot be arbitrarily reduced as they must always be enough to meet the eligible needs identified in the care/support plan. An update to local authorities has been issued through the social care bulletin to ensure the issue does not arise in future.	Unquantifiable
xiv) Safeguarding Vulnerable Groups Act 2006: ECHR Litigation case of 7 people contesting their barring without representation. Joint case with Home Office. Counsel appointed in December 2014.	1,000
xv) Contingent liability arising from a Judicial Review case on 'do not attempt cardiopulmonary resuscitation' (DNACPR) notices. Although the case against the Secretary of State was dismissed, the Court of Appeal has made a costs order under which the Secretary of State is required to contribute to the claimant's costs.	100

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
Reduction in income due to lower growth in pensionable earnings, lower yield of employee contributions and lower receipts in respect of transfers-in and premature retirement costs	162,938,000		
Increase in expenditure due to changes in projected scheme liability and current service cost percentage	620,485,000		
Total change in Resource AME (Voted)	783,423,000		783,423,000
Reduction in income due to lower growth in pensionable earnings, lower yield of employee contributions and lower receipts in respect of transfers-in and premature retirement costs	162,938,000		
Increase in pension benefit payments due to increases in lump sum and transfer out payments	830,000,000		
Change in debtors/creditors	20,763,000		
Total change in Net Cash Requirement	1,013,701,000		1,013,701,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	783,423,000	-	783,423,000
Capital	-	-	-
Total Net Budget			
Resource	783,423,000	-	783,423,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	1,013,701,000		

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

Annually Managed Expenditure:Expenditure arising from:

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

Income arising from:

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

NHS Business Services Authority will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	18,017,977	-	783,423	-	18,801,400	-	-	-
<i>Of which:</i>								
A Pensions								
-	18,017,977	-	783,423	-	18,801,400	-	-	-
Total Spending in AME								
			-	783,423				
Total for Estimate								
			-	783,423				
<i>Of which:</i>								
Voted Expenditure								
			-	783,423				
Non Voted Expenditure								
			-	-				

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	-1,129,538	1,013,701	-115,837

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								
-	-	-	28,770,000	-9,968,600	18,801,400	-	-	-
<i>Of which:</i>								
A Pensions								
-	-	-	28,770,000	-9,968,600	18,801,400	-	-	-
Total Spending in AME								
-	-	-	28,770,000	-9,968,600	18,801,400	-	-	-
Total for Estimate								
-	-	-	28,770,000	-9,968,600	18,801,400	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	28,770,000	-9,968,600	18,801,400	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	18,017,977	783,423	18,801,400
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-19,147,515	230,278	-18,917,237
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-28,149,515	-620,485	-28,770,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	40,000	16,080	56,080
Increase (-) / Decrease (+) in creditors	-20,000	4,683	-15,317
Use of provisions	8,982,000	830,000	9,812,000
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	-1,129,538	1,013,701	-115,837

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

£'000

Revised
Plans

Gross Programme Costs	28,770,000
<i>Of which:</i>	
Increases in liability	13,920,000
Interest on scheme liability	14,850,000
Other expenditure	-
<i>Less:</i>	
Contributions received	-9,830,000
Transfers in	-60,000
Other income	-78,600
Net Programme Costs	18,801,400
Total Net Operating Costs	18,801,400
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	18,801,400
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	18,801,400
<i>Of which:</i>	
Resource DEL	-
Resource AME	18,801,400
<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)	18,801,400

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME	-9,968,600
<i>Of which:</i>	
Programme	
Pensions	-9,968,600
<i>Of which:</i>	
A Pensions	-9,968,600
Total Programme	<u>-9,968,600</u>
Total Voted Resource Income	<u>-9,968,600</u>

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

No CFER income or receipts are expected 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: Nick Scholte

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

In discharging these responsibilities, particular regard is given to:

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

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

Food Standards Agency

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Programme Budget exchange (£1.2m to be surrendered as carried forward from 13/14 and £1.5m to be carried forward to 15/16.		-2,734,000	
(Section A) Budget switch from Programme DEL to Capital DEL to fund investment in the FSA's IT infrastructure and Accommodation review to drive future efficiencies.		-3,056,000	
Total change in Resource DEL (Voted)		-5,790,000	-5,790,000
(Section A) Budget switch from Programme DEL to fund investment in the FSA's IT infrastructure and Accommodation review to drive future efficiencies.	3,056,000		
(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)	3,356,000	-300,000	3,056,000
(Section C) Prior period adjustment in relation to 13/14 AME provisions, specifically in relation to potential VAT liability and dilapidations provision.	3,000,000		
Total change in Non-Budget	3,000,000		3,000,000
(Section A) Increase to Admin Depreciation.		-636,000	
(Section A) Increase to Programme Depreciation.		-247,000	
(Section A) Programme Budget exchange (£1.2m to be surrendered as carried forward from 13/14 and £1.5m to be carried forward to 15/16.		-2,734,000	
Decrease in Creditors due to forecast crystallisation of pay / redundancy accruals.	3,500,000		
Total change in Net Cash Requirement	3,500,000	-3,617,000	-117,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-5,790,000	-	-5,790,000
Capital	3,056,000	-	3,056,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-5,790,000	-	-5,790,000
Capital	3,056,000	-	3,056,000
Non-Budget Expenditure	3,000,000		
Net cash requirement	-117,000		

Supplementary amounts required in the year ending 31 March 2015 for expenditure by Food Standards Agency on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

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

Non-Budget Expenditure:Expenditure arising from:

*Expenditure related to the previous financial year in the form of prior period adjustments to AME provisions.

Food Standards Agency will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
35,911	59,303	-	-5,790	35,911	53,513	353	3,056	3,409
<i>Of which:</i>								
A Food Standards Agency Westminster (DEL)								
35,911	59,303	-	-5,790	35,911	53,513	353	3,056	3,409
Total Spending in DEL								
		-		-5,790		3,056		
Non-Budget spending								
Voted Expenditure								
-	-	-	3,000	-	3,000	-	-	-
<i>Of which:</i>								
C Food Standards Agency Westminster (Non-Budget)								
-	-	-	3,000	-	3,000	-	-	-
Total Non-Budget Spending								
		-		3,000		-		
Total for Estimate								
		-		-2,790		3,056		
<i>Of which:</i>								
Voted Expenditure								
		-		-2,790		3,056		
Non Voted Expenditure								
		-		-		-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	94,805	-117	94,688

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								
41,114	-5,203	35,911	86,282	-32,769	53,513	3,709	-300	3,409
<i>Of which:</i>								
A Food Standards Agency Westminster (DEL)								
41,114	-5,203	35,911	86,282	-32,769	53,513	3,709	-300	3,409
Total Spending in DEL								
41,114	-5,203	35,911	86,282	-32,769	53,513	3,709	-300	3,409
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	9,953	-	9,953	-	-	-
<i>Of which:</i>								
B Food Standards Agency Westminster (AME)								
-	-	-	9,953	-	9,953	-	-	-
Total Spending in AME								
-	-	-	9,953	-	9,953	-	-	-
Non-Budget spending								
Voted expenditure								
-	-	-	3,000	-	3,000	-	-	-
<i>Of which:</i>								
C Food Standards Agency Westminster (Non-Budget)								
-	-	-	3,000	-	3,000	-	-	-
Total Non-Budget Spending								
-	-	-	3,000	-	3,000	-	-	-
Total for Estimate								
41,114	-5,203	35,911	99,235	-32,769	66,466	3,709	-300	3,409
<i>Of which:</i>								
Voted Expenditure								
41,114	-5,203	35,911	99,235	-32,769	66,466	3,709	-300	3,409
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	105,167	-2,790	102,377
Net Capital Requirement	353	3,056	3,409
Accruals to cash adjustments	-10,715	-383	-11,098
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-702	-883	-1,585
New provisions and adjustments to previous provisions	-12,530	-	-12,530
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-3,000	-3,000
Other non-cash items	-60	-	-60
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	3,500	3,500
Use of provisions	2,577	-	2,577
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	94,805	-117	94,688

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

£'000

Plans

Gross Administration Costs	41,064
<i>Less:</i>	
Administration DEL Income	-5,203
Net Administration Costs	35,861
Gross Programme Costs	96,285
<i>Less:</i>	
Programme DEL Income	-32,769
Programme AME Income	-
Non-budget income	-
Net Programme Costs	63,516
Total Net Operating Costs	99,377
<i>Of which:</i>	
Resource DEL	86,847
Capital DEL	-
Resource AME	12,530
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	99,377
<i>Of which:</i>	
Resource DEL	89,424
Resource AME	9,953
<i>Adjustments to include:</i>	
Prior period adjustments	3,000
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	102,377

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-37,972***Of which:*

Administration

Sales of Goods and Services

-5,203

Of which:

A Food Standards Agency Westminster (DEL)

-5,203

Total Administration

-5,203

Programme

Sales of Goods and Services

-32,769

Of which:

A Food Standards Agency Westminster (DEL)

-32,769

Total Programme

-32,769

Total Voted Resource Income**-37,972****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 2014-15.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Catherine Brown

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

In discharging these responsibilities, particular regard is given to:

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

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

Part III: Note F - Accounting Policy changes

Voted Prior Period Adjustment for 2013/14 AME provisions accounting in relation to potential VAT liability and dilapidations provision £3.0m.

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			
Movements between Sections to align with Mid Year Review			
Transfer from Central Administration to Funding of ALBs (net) (Sections O and E)	20,000	-20,000	
Transfer from Central Administration to Highways Agency (Sections O and C)	11,300,000	-11,300,000	
Transfers between Voted and Non-voted areas			
Transfer from (Voted) Central Administration to (Non-voted) Funding of ALBs (net) (Sections O and S)		-1,929,000	
Switch of savings from Resource Administration DEL ring-fenced depreciation to Resource Programme DEL ring-fenced depreciation			
Transfer from Central Administration to Motoring Agencies (Sections O and M)		-4,272,000	
Transfer from (Voted) Central Administration to (Non-voted) Funding of ALBs (net) (Sections O and S)		-728,000	
Increased expenditure fully offset by an increase in receipts			
Increase in expenditure for Maritime and Coastguard Agency (Section L), fully offset by income in same Section	797,000	-797,000	
Agreed control (budget) total increase /reduction			
Increase to Central Administration (Section O)	221,000		
Surrender of budget from Central Administration (Section O)		-509,000	

Resource Programme DEL**Switch of savings from Resource Administration
DEL ring-fenced depreciation to Resource
Programme DEL ring-fenced depreciation**

Transfer from Central Administration to Motoring Agencies (Sections O and M)	4,272,000
--	-----------

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

Transfer within Funding of ALBs (net) (Sections E)	-30,570,000
Transfer from Funding of ALBs (net) to Highways Agency (Sections E and C)	-18,001,000
Transfer from Motoring Agencies to Highways Agency (Sections M and C)	-12,000,000
Transfer from Support for Passenger Rail Services to Network Rail (Sections P and D)	-125,000,000
Transfer from Support for Passenger Rail Services to Funding of ALBs (net) (Sections P and E)	-51,955,000
Transfer from Support for Passenger Rail Services to Local Authority Transport (Sections P and B)	-28,100,000
Transfer from Support for Passenger Rail Services to Highways Agency (Sections P and C)	-9,999,000

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

Transfer from Tolled Crossings to Local Authority Transport (Sections A and B)	628,000	-628,000
Transfer from Highways Agency to Local Authority Transport (Sections C and B)	672,000	-672,000
Transfer from Highways Agency to Bus Subsidies & Concessionary Fares (Sections C and H)	669,000	-669,000
Transfer from Highways Agency to GLA transport grants (Sections C and I)	1,658,000	-1,658,000
Transfer from Funding of ALBs (net) to High Speed Two (Sections E and Q)	424,000	-424,000
Transfer from Other railways to GLA transport grants (Sections F and I)	2,822,000	-2,822,000
Transfer from Sustainable Travel to Bus Subsidies & Concessionary Fares (Sections G and H)	209,000	-209,000
Transfer from Aviation, Maritime, Security and Safety to Maritime and Coastguard Agency (Sections K and L)	671,000	-671,000
Transfer from Central Administration to Maritime and Coastguard Agency (Sections O and L)	21,000	-21,000
Transfer from Central Administration to Science, research and support functions (Sections O and N)	760,000	-760,000

Transfer from Central Administration to High Speed Two (Sections O and Q)	129,000	-129,000
Increased expenditure fully offset by an increase in receipts		
Increase in expenditure for Funding of ALBs (net) (Section E), fully offset by income for Network Rail (Section D)	17,530,000	-17,530,000
Increase in expenditure for Funding of ALBs (net) (Section E), fully offset by income in same Section	66,920,000	-66,920,000
Increase in expenditure for Other railways (Section F), fully offset by income in same Section	20,771,000	-20,771,000
Increase in expenditure for GLA transport grants (Section I), fully offset by income for Network Rail (Section D)	5,042,000	-5,042,000
Increase in expenditure for GLA transport grants (Section I), fully offset by income for Motoring Agencies (Section M)	1,977,000	-1,977,000
Increase in expenditure for Motoring Agencies (Section M), fully offset by income in same Section	23,438,000	-23,438,000
Increase in expenditure for Support for Passenger Rail Services (Section P), fully offset by income in same Section	205,055,000	-205,055,000
Increase in expenditure for High Speed Two (Section Q), fully offset by income for Network Rail (Section D)	24,000	-24,000
Major movement between non ring-fenced to ring-fenced		
Increase in expenditure for Other railways (Section F), fully offset by income in same Section	46,568,000	-46,568,000
Transfer from Motoring Agencies to Science, research and support functions (Sections M and N)	2,200,000	-2,200,000
Transfer from Support for Passenger Rail Services to Funding of ALBs (net) (Sections P and E)	4,237,000	-4,237,000
Transfers between Voted and Non-voted areas		
Transfer from (Voted) Funding of ALBs (net) to (Non-voted) Funding of ALBs (net) (Sections E and S)		-11,003,000
Transfer from (Voted) Support for Passenger Rail Services to (Non-voted) Funding of ALBs (net) (Sections P and S)		-113,000
Transfer from (Voted) Motoring Agencies to (Non-voted) Funding of ALBs (net) (Sections M and S)		-72,000

Transfers from / to Other Government**Departments**

Transfer to the Cabinet Office from Central Administration (Section O) for Real Time Data Mapping Tool

-150,000

Transfer to the Scottish Government from Aviation, Maritime, Security and Safety (Section K) for Regional Airport Connectivity Fund

-1,121,000

Transfer from the Cabinet Office to Aviation, Maritime, Security and Safety (Section K) for National Cyber Security Programme (NCSP)

601,000

Agreed control (budget) total increase / reduction

Adjustment on Funding of ALBs (net) (Section E) relating to extra receipts

-146,582,000

Reduction of budget on Highways Agency (Section C)

-25,300,000

Reduction of budget on Funding of ALBs (net) (Section E)

-43,771,000

Reduction of budget on Other railways (Section F)

-121,392,000

Reduction of budget on Bus Subsidies & Concessionary Fares (Section H)

-17,981,000

Reduction of budget on Aviation, Maritime, Security and Safety (Section K)

-18,180,000

Reduction of budget on Motoring Agencies (Section M)

-1,409,000

Reduction of budget on Science, research and support functions (Sections N)

-2,200,000

Reduction of budget on Support for Passenger Rail Services (Section P)

-68,577,000

Total change in Resource DEL (Voted)

419,636,000

-1,155,456,000

-735,820,000

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

Transfer from (Voted) Central Administration to (Non-voted) Funding of ALBs (net) (Sections O and S)

1,929,000

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

Transfer from (Voted) Funding of ALBs (net) to (Non-voted) Funding of ALBs (net) (Sections E and S)

11,003,000

Transfer from (Voted) Support for Passenger Rail Services to (Non-voted) Funding of ALBs (net) (Sections P and S)

113,000

Transfer from (Voted) Motoring Agencies to (Non-voted) Funding of ALBs (net) (Sections M and S)	72,000		
Switch of savings from Resource Administration DEL ring-fenced depreciation to Resource Programme DEL ring-fenced depreciation			
Transfer from (Voted) Central Administration to (Non-voted) Funding of ALBs (net) (Sections O and S)	728,000		
Major movement between non ring-fenced to ring-fenced			
Cover switched within Funding of ALBs (net) (Section S)	18,319,000	-18,319,000	
Agreed control (budget) total increase / reduction			
Reduction of budget on Motoring Agencies (Section R)		-5,999,000	
Total change in Resource DEL (Non-Voted)	32,164,000	-24,318,000	7,846,000
Movements between Sections to align with Mid Year Review			
Transfer from Other Railways to Highways Agency (Sections W and T)	2,000,000	-2,000,000	
Transfer from Other Railways to Motoring Agencies (Sections W and AA)	19,000	-19,000	
Transfer from GLA transport grants to Central Administration (Sections X and AB)	12,000	-12,000	
Transfer from Maritime and Coastguard Agency to Motoring Agencies (Sections Z and AA)	9,000	-9,000	
Transfer from Maritime and Coastguard Agency to Central Administration (Sections Z and AB)	1,591,000	-1,591,000	
Increased expenditure fully offset by an increase in receipts			
Increase in expenditure for Funding of ALBs (net) (Section V), offset by increase on receipts for Network Rail (Section U)	57,510,000	-57,510,000	
Increase in expenditure for Motoring Agencies (net) (Section AA), offset by increase on receipts for Network Rail (Section U)	1,000	-1,000	
Increase in expenditure for Central Administration (Section AB), offset by increase on receipts for Network Rail (Section U)	5,174,000	-5,174,000	

Switch from Resource Programme AME to Capital AME

Transfer within Aviation, Maritime, Security and Safety (Section Y)	-210,000,000
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Agreed control (budget) total increase /reduction

Reduction of budget on Highways Agency (Section T)	-42,000,000
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Reduction of budget on Central Administration (Section AB)	-133,779,000
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Transfers between Voted and Non-voted areas

Transfer from (Non-voted) Funding of ALBs (net) to (Voted) Motoring Agencies (Sections AD and AA)	157,000
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Total change in Resource AME (Voted)	66,473,000	-452,095,000	-385,622,000
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Agreed control (budget) total increase / reduction

Adjustment on Funding of ALBs (net) (Section AD) relating to extra receipts	-417,001,000
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Transfers between Voted and Non-voted areas

Transfer from (Non-voted) Funding of ALBs (net) to (Voted) Motoring Agencies (Sections AD and AA)	-157,000
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Total change in Resource AME (Non-Voted)	-417,158,000	-417,158,000
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Switch of savings from Resource Programme DEL to Capital DEL

Transfer within Funding of ALBs (net) (Sections E)	30,570,000
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Transfer from Funding of ALBs (net) to Highways Agency (Sections E and C)	18,001,000
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Transfer from Motoring Agencies to Highways Agency (Sections M and C)	12,000,000
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Transfer from Support for Passenger Rail Services to Network Rail (Sections P and D)	125,000,000
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Transfer from Support for Passenger Rail Services to Funding of ALBs (net) (Sections P and E)	51,955,000
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Transfer from Support for Passenger Rail Services to Local Authority Transport (Sections P and B)	28,100,000
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Transfer from Support for Passenger Rail Services to Highways Agency (Sections P and C)	9,999,000
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Movements between Sections to align with Mid Year Review

Transfer from Tolled Crossings to Local Authority Transport (Sections A and B)	3,000,000	-3,000,000
Transfer from Highways Agency to Local Authority Transport (Sections C and B)	18,507,000	-18,507,000
Transfer from Highways Agency to GLA transport grants (Sections C and I)	4,266,000	-4,266,000
Transfer from Highways Agency to Funding of ALBs (net) (Sections C and E)	25,053,000	-25,053,000
Transfer from Highways Agency to Other railways (Sections C and F)	18,097,000	-18,097,000
Transfer from Highways Agency to Sustainable Travel (Sections C and G)	40,027,000	-40,027,000
Transfer from Highways Agency to GLA transport grants (Sections C and I)	8,937,000	-8,937,000
Transfer from Highways Agency to High Speed Two (Sections C and Q)	35,113,000	-35,113,000
Transfer from Aviation, Maritime, Security and Safety to High Speed Two (Sections K and Q)	12,383,000	-12,383,000
Transfer from Motoring Agencies to Bus Subsidies & Concessionary Fares (Sections M and H)	49,000	-49,000
Transfer from Motoring Agencies to GLA transport grants (Sections M and I)	1,797,000	-1,797,000
Transfer from Motoring Agencies to Central Administration (Sections M and O)	327,000	-327,000
Transfer from Science, research and support functions to High Speed Two (Sections N and Q)	6,804,000	-6,804,000

Increased expenditure fully offset by an increase in receipts

Increase in expenditure for Sustainable Travel (Section G), fully offset by income for Motoring Agencies (Section M)	20,991,000	-20,991,000
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Transfers from / to other government departments

Transfer from the Department for Business Innovation & Skills to Science, research and support functions (Section N) for Driverless Car Pilot	5,000,000	
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Agreed control (budget) total increase / reduction

Budget Exchange transfer of budget from 2014-15 to 2015-16 on Local Authority Transport (Section B)		-65,000,000
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Transfers between Voted and Non-voted areas

Transfer from (Non-voted) Funding of ALBs (net) to (Voted) Funding of ALBs (net) (Sections S and E)	8,939,000		
Total change in Capital DEL (Voted)	484,915,000	-260,351,000	224,564,000

Transfers between Voted and Non-voted areas

Transfer from (Non-voted) Funding of ALBs (net) to (Voted) Funding of ALBs (net) (Sections S and E)		-8,939,000	
Total change in Capital DEL (Non-Voted)		-8,939,000	-8,939,000

Switch from Resource Programme AME to Capital AME

Transfer within Aviation, Maritime, Security and Safety (Section Y)	210,000,000		
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Agreed control (budget) total increase /reduction

Increase of budget on Highways Agency (Section T)	35,299,000		
Increase of budget on Funding of ALBs (net) (Section V)	1,000		
Increase of budget on High Speed Two (Section AC)	127,833,000		
Total change in Capital AME (Voted)	373,133,000		373,133,000

Revisions to the Net Cash Requirement reflects the changes to resources and capital as set out above		-420,892,000	
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Total change in Net Cash Requirement		-420,892,000	-420,892,000
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Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-735,820,000	7,846,000	-727,974,000
Capital	224,564,000	-8,939,000	215,625,000
Annually Managed Expenditure			
Resource	-385,622,000	-417,158,000	-802,780,000
Capital	373,133,000	-	373,133,000
Total Net Budget			
Resource	-1,121,442,000	-409,312,000	-1,530,754,000
Capital	597,697,000	-8,939,000	588,758,000
Non-Budget Expenditure		-	
Net cash requirement	-420,892,000		

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

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Part I (continued)

£

Annually Managed Expenditure:Expenditure arising from:

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

* 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	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
282,324	4,054,305	-7,217	-728,603	275,107	3,325,702	9,236,592	224,564	9,461,156
<i>Of which:</i>								
A Tolled Crossings								
-	-102,952	-	-628	-	-103,580	-1,969	-3,000	-4,969
B Local Authority Transport								
-	303,724	-	1,300	-	305,024	1,984,075	-15,393	1,968,682
C Highways Agency								
59,684	1,823,634	11,300	-28,299	70,984	1,795,335	1,933,205	-110,000	1,823,205
D Network Rail								
-	-336,966	-	-22,572	-	-359,538	3,737,411	125,000	3,862,411
E Funding of ALBs (net)								
10,734	223,178	20	-228,584	10,754	-5,406	44,653	116,517	161,170
F Other railways								
-	349,037	-	-124,216	-	224,821	48,025	18,097	66,122
G Sustainable Travel								
-	146,650	-	-209	-	146,441	189,800	61,018	250,818
H Bus Subsidies & Concessionary Fares								
-	267,771	-	-17,103	-	250,668	2,791	49	2,840
I GLA transport grants								
-	1,744,465	-	11,499	-	1,755,964	15,000	15,000	30,000
K Aviation, Maritime, Security and Safety								
-	41,441	-	-19,371	-	22,070	24,993	-12,383	12,610
L Maritime and Coastguard Agency								
7,875	161,449	-	692	7,875	162,141	10,906	-	10,906
M Motoring Agencies								
-	134,124	-	-13,409	-	120,715	5,843	-23,164	-17,321
N Science, research and support functions								
-	73,966	-	760	-	74,726	7,783	-1,804	5,979
O Central Administration								
204,031	31,376	-18,537	-1,059	185,494	30,317	1,876	327	2,203
P Support for Passenger Rail Services								
-	-822,567	-	-287,981	-	-1,110,548	-	-	-
Q High Speed Two								
-	15,975	-	577	-	16,552	150,000	54,300	204,300
Non Voted Expenditure								
5,576	6,841	1,929	5,917	7,505	12,758	8,939	-8,939	-
<i>Of which:</i>								
R Motoring Agencies								
-	6,000	-	-5,999	-	1	-	-	-
S Funding of ALBs (net)								
5,576	841	1,929	11,916	7,505	12,757	8,939	-8,939	-

Part II: Changes Proposed**£'000**

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Total Spending in DEL								
		-5,288	-722,686				215,625	
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	1,560,538	-	-385,622	-	1,174,916	6,510,001	373,133	6,883,134
<i>Of which:</i>								
T Highways Agency								
-	924,638	-	-40,000	-	884,638	1	35,299	35,300
U Network Rail								
-	-	-	-62,685	-	-62,685	6,500,000	-	6,500,000
V Funding of ALBs (net)								
-	1	-	57,510	-	57,511	-	1	1
W Other Railways								
-	298,742	-	-2,019	-	296,723	-	-	-
X GLA transport grants								
-	-10	-	-12	-	-22	-	-	-
Y Aviation, Maritime, Security and Safety								
-	220,000	-	-210,000	-	10,000	-	210,000	210,000
Z Maritime and Coastguard Agency								
-	2,700	-	-1,600	-	1,100	-	-	-
AA Motoring Agencies								
-	-7,900	-	186	-	-7,714	-	-	-
AB Central Administration								
-	122,367	-	-127,002	-	-4,635	-	-	-
AC High Speed Two								
-	-	-	-	-	-	10,000	127,833	137,833
Non Voted Expenditure								
-	-722	-	-417,158	-	-417,880	-	-	-
<i>Of which:</i>								
AD Funding of ALBs (net)								
-	-722	-	-417,158	-	-417,880	-	-	-
Total Spending in AME								
		-	-802,780				373,133	
Total for Estimate								
		-5,288	-1,525,466				588,758	
<i>Of which:</i>								
Voted Expenditure								
		-7,217	-1,114,225				597,697	
Non Voted Expenditure								
		1,929	-411,241				-8,939	

Part II: Changes Proposed (*continued*)

£'000

£'000

	Present Plans	Changes	Revised Plans
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Net Cash Requirement	19,559,722	-420,892	19,138,830
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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								
288,661	-13,554	275,107	6,309,131	-2,983,429	3,325,702	9,888,863	-427,707	9,461,156
<i>Of which:</i>								
A Tolled Crossings								
-	-	-	1,099	-104,679	-103,580	-	-4,969	-4,969
B Local Authority Transport								
-	-	-	305,024	-	305,024	1,968,682	-	1,968,682
C Highways Agency								
73,167	-2,183	70,984	1,872,649	-77,314	1,795,335	1,852,632	-29,427	1,823,205
D Network Rail								
-	-	-	-	-359,538	-359,538	3,862,411	-	3,862,411
E Funding of other ALBs (net)								
10,754	-	10,754	-5,406	-	-5,406	161,170	-	161,170
F Other railways								
-	-	-	569,756	-344,935	224,821	391,122	-325,000	66,122
G Sustainable Travel								
-	-	-	147,152	-711	146,441	286,122	-35,304	250,818
H Bus Subsidies & Concessionary Fares								
-	-	-	250,668	-	250,668	2,840	-	2,840
I GLA transport grants								
-	-	-	1,755,964	-	1,755,964	30,000	-	30,000
J Crossrail								
-	-	-	-	-	-	1,082,200	-	1,082,200
K Aviation, Maritime, Security and Safety								
-	-	-	117,653	-95,583	22,070	12,610	-	12,610
L Maritime and Coastguard Agency								
8,810	-935	7,875	175,166	-13,025	162,141	11,476	-570	10,906
M Motoring Agencies								
-	-	-	537,833	-417,118	120,715	15,116	-32,437	-17,321
N Science, research and support functions								
-	-	-	81,003	-6,277	74,726	5,979	-	5,979
O Central Administration								
195,930	-10,436	185,494	32,766	-2,449	30,317	2,203	-	2,203
P Support for Passenger Rail Services								
-	-	-	451,252	-1,561,800	-1,110,548	-	-	-
Q High Speed Two								
-	-	-	16,552	-	16,552	204,300	-	204,300
Non-voted expenditure								
7,505	-	7,505	12,758	-	12,758	-	-	-
<i>Of which:</i>								
R Motoring Agencies								
-	-	-	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
S Funding of other ALBs (net)								
7,505	-	7,505	12,757	-	12,757	-	-	-
Total Spending in DEL								
296,166	-13,554	282,612	6,321,889	-2,983,429	3,338,460	9,888,863	-427,707	9,461,156
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	1,442,841	-267,925	1,174,916	6,883,134	-	6,883,134
<i>Of which:</i>								
T Highways Agency								
-	-	-	884,638	-	884,638	35,300	-	35,300
U Network Rail								
-	-	-	-	-62,685	-62,685	6,500,000	-	6,500,000
V Funding of other ALBs (net)								
-	-	-	57,511	-	57,511	1	-	1
W Other Railways								
-	-	-	501,963	-205,240	296,723	-	-	-
X GLA transport grants								
-	-	-	-22	-	-22	-	-	-
Y Aviation, Maritime, Security and Safety								
-	-	-	10,000	-	10,000	210,000	-	210,000
Z Maritime and Coastguard Agency								
-	-	-	1,100	-	1,100	-	-	-
AA Motoring Agencies								
-	-	-	-7,714	-	-7,714	-	-	-
AB Central Administration								
-	-	-	-4,635	-	-4,635	-	-	-
AC High Speed Two								
-	-	-	-	-	-	137,833	-	137,833
Non-voted expenditure								
-	-	-	-417,880	-	-417,880	-	-	-
<i>Of which:</i>								
AD Funding of other ALBs (net)								
-	-	-	-417,880	-	-417,880	-	-	-
Total Spending in AME								
-	-	-	1,024,961	-267,925	757,036	6,883,134	-	6,883,134

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration				Programme				
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 9
Total for Estimate								
296,166	-13,554	282,612	7,346,850	-3,251,354	4,095,496	16,771,997	-427,707	16,344,290
<i>Of which:</i>								
Voted Expenditure								
288,661	-13,554	275,107	7,751,972	-3,251,354	4,500,618	16,771,997	-427,707	16,344,290
Non Voted Expenditure								
7,505	-	7,505	-405,122	-	-405,122	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	5,908,862	-1,530,754	4,378,108
Net Capital Requirement	15,755,532	588,758	16,344,290
Accruals to cash adjustments	-2,084,038	102,853	-1,981,185
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,847,678	-6,462	-1,854,140
New provisions and adjustments to previous provisions	-455,449	124,607	-330,842
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	3,543	43,990	47,533
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-278,566	54,536	-224,030
Add cash grant-in-aid	277,093	-82,183	194,910
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	73,834	-	73,834
Use of provisions	143,185	-31,635	111,550
Removal of non-voted budget items	-20,634	418,251	397,617
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-20,634	418,251	397,617
Net Cash Requirement	19,559,722	-420,892	19,138,830

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

£'000

Revised
Plans

Gross Administration Costs	294,351
<i>Less:</i>	
Administration DEL Income	-13,554
Net Administration Costs	280,797
Gross Programme Costs	15,112,439
<i>Less:</i>	
Programme DEL Income	-3,357,800
Programme AME Income	-267,925
Non-budget income	-114,181
Net Programme Costs	11,372,533
Total Net Operating Costs	11,653,330
<i>Of which:</i>	
Resource DEL	3,565,760
Capital DEL	7,389,403
Resource AME	812,348
Capital AME	-
Non-budget	-114,181
<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	-7,389,403
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	114,181
Other adjustments	-
Total Resource Budget	4,378,108
<i>Of which:</i>	
Resource DEL	3,621,072
Resource AME	757,036
<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)	4,378,108

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-2,996,983
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-13,083
<i>Of which:</i>	
C: Highways Agency	-2,183
L: Maritime and Coastguard Agency	-935
O: Central Administration	-9,965
Other Income	-471
<i>Of which:</i>	
O: Central Administration	-471
Total Administration	<u>-13,554</u>
Programme	
EU Grants Received	-52,883
<i>Of which:</i>	
K: Aviation, Maritime, Security and Safety	-52,883
Sales of Goods and Services	-822,937
<i>Of which:</i>	
A: Tolloed Crossings	-97,339
C: Highways Agency	-56,314
D: Network Rail	-359,538
F: Other railways	-289,679
K: Aviation, Maritime, Security and Safety	-3,350
L: Maritime and Coastguard Agency	-13,025
M: Motoring Agencies	-2,715
N: Science, research and support functions	-177
O: Central Administration	-800
Interest and Dividends	-69,833
<i>Of which:</i>	
A; Tolloed Crossings	-7,340
C: Highways Agency	-21,000
F; Other railways	-1,008
G: Sustainable Travel	121
K: Aviation, Maritime, Security and Safety	-38,100
M: Motoring Agencies	-2,506
Other Income	-2,037,522
<i>Of which:</i>	
F: Other railways	-54,248
G: Sustainable Travel	-832
K: Aviation, Maritime, Security and Safety	-1,250
M: Motoring Agencies	-411,643
N: Science, research and support functions	-6,100
O: Central Administration	-1,649
P: Support for Passenger Rail Services	-1,561,800

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

£'000

Revised
Plans

Taxation	-254
<i>Of which:</i>	
M: Motoring Agencies	-254
Total Programme	-2,983,429
Voted Resource AME	-267,925
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-6,500
<i>Of which:</i>	
U: Network Rail	-6,500
Interest and Dividends	-261,425
<i>Of which:</i>	
U: Network Rail	-56,185
F: Other Railways	-205,240
Total Programme	-267,925
Total Voted Resource Income	-3,264,908
Voted Capital DEL	-427,707
<i>Of which:</i>	
Programme	
Sales of Assets	-15,570
<i>Of which:</i>	
C: Highways Agency	-15,000
L: Maritime and Coastguard Agency	-570
EU Grants Received	-34,944
<i>Of which:</i>	
G: Sustainable Travel	-34,944
Other Grants	-14,427
<i>Of which:</i>	
C: Highways Agency	-14,427
Other Income	-325,000
<i>Of which:</i>	
F: Other railways	-325,000
Repayments	-37,766
<i>Of which:</i>	
A: Tolloed Crossings	-4,969
G: Sustainable Travel	-360
M: Motoring Agencies	-32,437
Total Programme	-427,707
Total Voted Capital Income	-427,707

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

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

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-114,181	-114,181	-8,044	-8,044	-122,225	-122,225
Total	-114,181	-114,181	-8,044	-8,044	-122,225	-122,225

Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Driver and Vehicle Licensing Agency	-114,181	-114,181	-	-	-114,181	-114,181
Highways Agency	-	-	-8,044	-8,044	-8,044	-8,044
Total	-114,181	-114,181	-8,044	-8,044	-122,225	-122,225

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 L , Z	Maritime and Coastguard Agency
Graham Dalton for Sections C, T	Highways Agency
Oliver Morley for Sections M, R, AA	Driver and Vehicle Licensing Agency
Paul Markwick for Sections M, AA	Vehicle Certification Agency
Alistair Peoples for Sections M, AA	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:

Andrew Figgures, Chief Executive Officer	British Transport Police Authority
Simon Kirby, Chief Executive Officer	High Speed Two Ltd
Anthony Smith , Chief Executive Officer	Passenger Focus
Michael Holden, Chief Executive Officer	Directly Operated Railways
David Armstrong, Financial Controller	Air Travel Trust Fund
Captain Ian McNaught, Executive Chairman	Trinity House
Yvonne Shields, Chief Executive Officer	Commissioners of Irish Lights
Roger Lockwood	Northern Lighthouse Board

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
E	Air Travel Trust	-26,455		
E	High Speed Two Ltd	35,349	155,198	185,856
E	Passenger Focus	4,950		4,950
E	British Transport Police	2,504	11,600	4,104
E	Directly Operated Railways	-11,001	-5,628	
S	Commissioners of Irish Lights	2,105		
S	Northern Lighthouse Board	5,029		
S	Trinity House Lighthouse Service	13,129		
V	Air Travel Trust	2,365		
V	British Transport Police	55,147		
V	High Speed Two Ltd	-	1	
AD	Commissioners of Irish Lights	-141,326		
AD	Northern Lighthouse Board	-94,742		
AD	Trinity House Lighthouse Service	-181,655		

Total		-334,601	161,171	194,910
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Part III: Note G - Expenditure resting on the sole authority of the Supply and Appropriation Act

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

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Statutory liabilities:	
Channel Tunnel Act 1987, s 25, 26 and 29 : potential liabilities in the event of termination of Eurotunnel's concession	Unquantifiable
Marine and Aviation Insurance Act 1952, s 1 : Government war risk reinsurance for British shipowners insuring their vessels with the British Mutual War Risks Associations (Clubs). Under the current agreement with Clubs, the Government provides 95% reinsurance for Queen's Enemy Risks (QER). A contingent liability arises from the continuous QER cover for the hull and machinery value of British flag vessels entered with the Clubs.	Unquantifiable
Land Compensation Act 1973, Part I : Highways Agency: possible obligations in relation to land and property acquisitions	157,732
Railways Act 1993, s 29(5) : Liabilities in direct agreements with rolling stock companies re Environmental Deed of Indemnity	Unquantifiable
Railways Act 1993, Transport Act 2000: Contingent liabilities arise from signing of new, replacement and extended passenger rail franchise agreements, and other agreements to encourage railways investment.	5,307,670
Railways Act 2005: Network Rail - Long Term Contingent Support Facility	4,000,000
Town and Country Act 1990, The Department has issued a Safeguarding Order for the proposed route of HS2. This creates an obligation on the Department to purchase properties that have been blighted.	1,360
Non-statutory liabilities	
Reinstatement of International Maritime Organisation (IMO) building, and abatement of rent, if IMO building destroyed; and rehousing of IMO during rebuilding	68,100
Deficit liability for Employees transferred from Kent County Council to Highways Agency	5,000
Highways Agency third party claims	8,863
Indemnities have been issued to non-executive members of the departmental board, and to civil servants appointed to represent the Department on the boards of other organisations	Unquantifiable
North Atlantic Treaty Organisation (NATO) agreement relating to the indemnification of civil aircraft in respect of their use on NATO tasks in times of crises and war	Unquantifiable

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

Nature of liability	£'000
Letters of comfort have been issued providing an indemnity in relation to legal action taken against the Judge, Counsel, solicitors and secretaries to the Thames Safety Inquiry (report published in year 2000) and the Victim Identification Inquiry (report published in year 2001) following major transport disasters	Unquantifiable
Under the HS1 Concession agreement the Secretary of state may be liable for a number of quantifiable (disclosed) and unquantifiable payments, including capital expenditure, increase in operating costs and loss of revenue. This would be in the event of legal changes, either in the UK or Europe('Change in Circumstances') or a change directed by another part of the Government ('Government Change')	120,000
Network Rail Debt Issuance Programme (DIP) - Financial Indemnity provided for holders of debt raised under NR's DIP against any cash shortfall at NR to meet debt service payments	32,987,000
In 2008 the Secretary of State entered into quantifiable (disclosed) and unquantifiable indemnities under the Crossrail Sponsor's Agreement and the Project Development agreement (between DfT and TfL as joint sponsors and the Project Delivery Agency (Crossrail Limited)	3,758,000
In 2013 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses under the Thameslink Rolling Stock contracts with Siemens, Network Rail and Cross London Trains	1,705,000
Indemnities issued to businesses at Rail privatisation and transferred from BRBR on abolition	1,285,700
Commitment by the Department to fund any shortfall of toll revenue from the Mersey Gateway Bridge to meet Halton's financial obligations under the Demand Management Participation Agreement	1,663,000
Legacy environmental claims	40,000,000
Other contingent liabilities, including legal claims	85,400

Part III: Note L - International Subscriptions

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

Department for Communities and Local Government

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Transfer from DCLG - Communities to DCLG - Local Government for LG DEL contingency		-2,000,000	
(Section A) Transfer from DCLG - Communities to DCLG - Local Government for the City of London Offset		-10,743,000	
(Section A) Transfer from DCLG - Communities to the Department for Culture, Media and Sport for Enterprise Libraries		-300,000	
(Section A) Transfer from DCLG - Communities to the Department for Culture, Media and Sport for Tackling Extremism		-208,000	
(Section A) Transfer from the Department for Work and Pensions to DCLG - Communities for the Counter Fraud Challenge Fund	5,800,000		
(Section A) Transfer from the Ministry of Defence to DCLG - Communities for Fire Fighters Industrial Action	1,464,000		
(Section B) Transfer from DCLG - Communities to DCLG - Local Government for New Homes Bonus		-26,000	
(Section B) Transfer from DCLG - Communities to the Ministry of Justice for Tackling Fraud		-20,000	
(Section B) Transfer from the Department for Business, Innovation and Skills to DCLG - Communities for STRIVE, Preventing Homelessness	18,000		
(Section B) Transfer from the Reserve to DCLG - Communities for Coastal Communities Fund	22,500,000		
(Section C) DCLG - Communities spending policy transfer from Resource to Capital for budget management purposes		-146,423,000	

(Section C) The use of Budget Exchange for DCLG - Communities budgets to meet the Regional Growth Fund reprofile		-75,000,000
(Section C) Transfer from DCLG - Communities to Department for Business, Innovation and Skills for the Regional Growth Fund evaluation costs		-190,000
(Section C) Transfer from DCLG - Communities to the Department for Business, Innovation and Skills for the Regional Growth Fund		-3,000,000
(Section C) Transfer from the Reserve to DCLG - Communities for Regional Growth Fund	15,000,000	
(Section F) Transfer from DCLG - Communities to the Department for Business, Innovation and Skills for the Regional Growth Fund secretariat costs		-450,000
(Section F) Transfer from the Department for Business, Innovation and Skills to DCLG - Communities for Ordnance Survey dividends	2,728,000	
(Section F) Transfer from the Reserve to DCLG - Communities for Cashflow Management	134,000	
(Section F) Transfer from DCLG - Communities (Voted) to DCLG - Communities (Non Voted) for a Contingencies Fund advance made in relation to Ebbsfleet		-358,000
(Section F) DCLG - Communities transfer from Admin to Programme for budget management purposes	12,000,000	-12,000,000
(Section J) Transfer from DCLG - Local Government to Home Office for Council Tax Freeze Grant		-7,300,000
(Section J) Transfer from the Reserve to DCLG - Local Government for Revenue Support Grant	181,263,000	
(Section K) Surrender to HM Treasury from DCLG - Local Government for the City of London Offset		-10,743,000
(Section K) Transfer from the Reserve to DCLG - Local Government for Council Tax Freeze Grant	147,956,000	
(Section K) Transfer to DCLG - Local Government from DCLG - Communities for LG DEL contingency	2,000,000	
(Section K) Transfer to DCLG - Local Government from DCLG - Communities for New Homes Bonus	26,000	

(Section K) Transfer to DCLG - Local Government from DCLG - Communities for the City of London Offset	10,743,000		
(Section L) Surrender to HM Treasury from DCLG - Local Government for BRR Safety Net		-4,497,000	
Total change in Resource DEL (Voted)	401,632,000	-273,258,000	128,374,000
(Section IA) Transfer from DCLG - Communities (Voted) to DCLG - Communities (Non Voted) for a Contingencies Fund advance made in relation to Ebbsfleet. Legislation to formally set up the Ebbsfleet UDC is due to be passed in 2014/15	358,000		
Total change in Resource DEL (Non-Voted)	358,000	-	358,000
(Section M) Transfer from HM Treasury to DCLG - Communities for Fire Pensions	180,000,000		
(Section R, S) Transfer from HM Treasury to DCLG - Communities for Arm's Length Bodies' pensions and provisions	1,350,000		
(Section T) Transfer from HM Treasury to DCLG - Communities for European Regional Development Fund	8,100,000		
(Section U) Transfer from HM Treasury to DCLG - Local Government for BRR	379,582,000		
Total change in Resource AME (Voted)	569,032,000	-	569,032,000
(Section B) Surrender to HM Treasury from DCLG - Communities for income arising from Housing programmes		-38,028,000	
(Section B) The use of Budget Exchange for DCLG - Communities budgets to meet the Housing Programmes reprofile		-1,166,655,000	
(Section B) Transfer from the Department for Business, Innovation and Skills to DCLG - Communities for the Brighton City Deal	2,400,000		
(Section B, C) Transfer from the Reserve to DCLG - Communities for Housing programmes & Regional Growth Fund	448,000,000		
(Section C) DCLG - Communities spending policy transfer from Resource to Capital for budget management purposes	146,423,000		

(Section C) Transfer from DCLG - Communities to the Department for Business, Innovation and Skills for the Regional Growth Fund		-17,000,000	
(Section C) Transfer from the Department for Business, Innovation and Skills to DCLG - Communities for the Regional Growth Fund	202,000,000		
Total change in Capital DEL (Voted)	798,823,000	-1,221,683,000	-422,860,000
(Section N) Surrender to HM Treasury from DCLG - Communities in respect for the unused budget for Stock Transfers		-185,000,000	
Total change in Capital AME (Voted)	-	-185,000,000	-185,000,000
(Section V) Increase in gross programme spend relating to prior period adjustment for Inventories accounting.	54,800,000		
Total change in Non-Budget	54,800,000	-	54,800,000
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.		-1,092,985,000	
Total change in Net Cash Requirement	-	-1,092,985,000	-1,092,985,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit - DCLG Communities			
Resource †	-191,074,000	358,000	-190,716,000
Capital	-422,860,000	-	-422,860,000
Departmental Expenditure Limit - DCLG Local Govt.			
Resource	319,448,000	-	319,448,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	569,032,000	-	569,032,000
Capital	-185,000,000	-	-185,000,000
Total Net Budget			
Resource	697,406,000	358,000	697,764,000
Capital	-607,860,000	-	-607,860,000
Non-Budget Expenditure	54,800,000		
Net cash requirement	-1,092,985,000		

Supplementary amounts required in the year ending 31 March 2015 for expenditure by Department for Communities and Local Government on:

Departmental Expenditure Limit - DCLG CommunitiesExpenditure arising from:

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

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

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

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

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

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

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

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

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

* the closure of the Audit Commission.

Income arising from:

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

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

the European Union; former Single Regeneration Budget programme receipts;

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

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

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

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

Departmental Expenditure Limit - DCLG Local Govt:

Expenditure arising from:

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

* the closure of the Audit Commission

Income arising from:

* the closure of the Audit Commission

Annually Managed Expenditure:

Expenditure arising from:

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

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

Income arising from:

*fire superannuation

business rates retention

Non-Budget Expenditure:

Expenditure arising from:

*Prior Period Adjustments.

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

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

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in DEL - DCLG Communities								
Voted expenditure								
360,252	2,213,947	-12,674	-178,400	347,578	2,035,547	5,158,616	-422,860	4,735,756
<i>of which:</i>								
A Localism								
-	405,054	-	27,890	-	432,944	977,631	10,345	987,976
B Neighbourhoods								
42,754	1,170,921	-	-4,089	42,754	1,166,832	208,257	-11,308	196,949
C Local Economies, Regeneration and European Programmes								
-	437,592	-	-239,306	-	198,286	138,562	765,905	904,467
D Troubled Families								
-	108,752	-	25,000	-	133,752	-	-	-
E Research, Data & Trading Funds								
-	62,973	-	14,121	-	77,094	-	-	-
F DCLG Staff, Building and Infrastructure Costs								
240,829	3,000	-17,244	-	223,585	3,000	5,942	-	5,942
G Localism (ALB)(Net)								
18,042	-	1,664	-	19,706	-	58	506	564
H Neighbourhoods (ALB)(Net)								
58,627	13,296	2,906	-238	61,533	13,058	3,667,395	-996,734	2,670,661
I Local Economies, Regeneration and European Programmes (ALB)(Net)								
-	9,636	-	945	-	10,581	17,183	-47,986	-30,803
Departmental Unallocated Provision								
-	2,723	-	-2,723	-	-	143,588	-143,588	-
Non-voted expenditure								
-	-	358	-	358	-	-	-	-
<i>of which:</i>								
IA Neighbourhoods								
-	-	358	-	358	-	-	-	-
Total Spending in DEL - DCLG Communities						-422,860		
Spending in DEL - DCLG Local Govt								
Voted expenditure								
-	13,340,061	-	319,448	-	13,659,509	1	-	1
<i>of which:</i>								
J Revenue Support Grant								
-	12,526,772	-	173,963	-	12,700,735	-	-	-
K Other Grants and Payments								
-	645,539	-	222,445	-	867,984	1	-	1
L Business Rates Retention								
-	167,750	-	-76,960	-	90,790	-	-	-

Total Spending in DEL - DCLG Local Govt								
	-	319,448					-	
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	12,342,972	-	569,032	-	12,912,004	430,000	-185,000	245,000
<i>of which:</i>								
AB Localism								
-	449,156	-	180,000	-	629,156	-	-	-
AC Neighbourhoods								
-	25,761	-	6,827	-	32,588	430,000	-185,000	245,000
AD Research, Data and Trading Funds								
-	-	-	8,100	-	8,100	-	-	-
AE DCLG Staff, Building and Infrastructure Costs								
-	3,456	-	-6,817	-	-3,361	-	-	-
AF Non-Domestic Rates Outturn Adjustments								
-	300,000	-	-289,257	-	10,743	-	-	-
AG Localism (ALB)(net)								
-	1,124	-	1,289	-	2,413	-	-	-
AH Neighbourhoods (ALB)(Net)								
-	250,000	-	51	-	250,051	-	-	-
AJ Business Rates Retention								
-	11,258,475	-	668,839	-	11,927,314	-	-	-
Total Spending in AME							-185,000	
Non-Budget spending								
Voted expenditure								
-	-	-	54,800	-	54,800	-	-	-
<i>of which:</i>								
V Prior Period Adjustments								
-	-	-	54,800	-	54,800	-	-	-
Total Non-Budget Spending								
-	-	-	54,800	-	54,800	-	-	-
Total for Estimate								
	-12,316	764,880					-607,860	
<i>of which:</i>								
Voted expenditure								
	-12,674	764,880					-607,860	
Non-voted expenditure								
	358	-					-	

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	25,607,905	-1,092,985	24,514,920

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								
393,802	-46,224	347,578	2,282,060	-246,513	2,035,547	4,938,163	-202,407	4,735,756
<i>of which:</i>								
A Localism								
-	-	-	461,247	-28,303	432,944	987,976	-	987,976
B Neighbourhoods								
56,754	-14,000	42,754	1,166,832	-	1,166,832	209,506	-12,557	196,949
C Local Economies, Regeneration and European Programmes								
-	-	-	388,136	-189,850	198,286	1,094,317	-189,850	904,467
D Troubled Families								
-	-	-	158,752	-25,000	133,752	-	-	-
E Research, Data & Trading Funds								
-	-	-	79,254	-2,160	77,094	-	-	-
F DCLG Staff, Building and Infrastructure Costs								
255,809	-32,224	223,585	4,200	-1,200	3,000	5,942	-	5,942
G Localism (ALB)(Net)								
19,706	-	19,706	-	-	-	564	-	564
H Neighbourhoods (ALB)(Net)								
61,533	-	61,533	13,058	-	13,058	2,670,661	-	2,670,661
I Local Economies, Regeneration and European Programmes (ALB)(Net)								
-	-	-	10,581	-	10,581	-30,803	-	-30,803
Non-Voted expenditure								
	358	-	358	-	-	-	-	-
<i>of which:</i>								
IA Neighbourhoods								
	358	-	358	-	-	-	-	-
Total Spending in DEL - DCLG Communities								
394,160	-46,224	347,936	2,282,060	-246,513	2,035,547	4,938,163	-202,407	4,735,756

Spending in DEL - DCLG Local Govt									
Voted expenditure									
-	-	-	13,659,509	-	13,659,509	1	-	1	
<i>of which:</i>									
J Revenue Support Grant									
-	-	-	12,700,735	-	12,700,735	-	-	-	
K Other Grants and Payments									
-	-	-	867,984	-	867,984	1	-	1	
L Business Rates Retention									
-	-	-	90,790	-	90,790	-	-	-	
Total Spending in DEL - DCLG Local Govt									
-	-	-	13,659,509	-	13,659,509	1	-	1	
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	5,047,179	7,864,825	12,912,004	245,000	-	245,000	
<i>of which:</i>									
M Localism									
-	-	-	629,156	-	629,156	-	-	-	
N Neighbourhoods									
-	-	-	32,588	-	32,588	245,000	-	245,000	
O Research, Data and Trading Funds									
-	-	-	8,100	-	8,100	-	-	-	
P DCLG Staff, Building and Infrastructure Costs									
-	-	-	-3,361	-	-3,361	-	-	-	
Q Non-Domestic Rates Outturn Adjustments									
-	-	-	10,743	-	10,743	-	-	-	
R Localism (ALB)(net)									
-	-	-	2,413	-	2,413	-	-	-	
S Neighbourhoods (ALB)(Net)									
-	-	-	250,051	-	250,051	-	-	-	
T Local Economies, Regeneration and European Programmes (ALB)(Net)									
-	-	-	55,000	-	55,000	-	-	-	
U Business Rates Retention									
-	-	-	4,062,489	7,864,825	11,927,314	-	-	-	
Total Spending in AME									
-	-	-	5,047,179	7,864,825	12,912,004	245,000	-	245,000	
Non-Budget spending									
Voted expenditure									
-	-	-	54,800	-	54,800	-	-	-	
<i>of which:</i>									
V Prior Period Adjustments									
-	-	-	54,800	-	54,800	-	-	-	
Total Non-Budget Spending									
-	-	-	54,800	-	54,800	-	-	-	
Total for Estimate									
394,160	-46,224	347,936	21,043,548	7,618,312	28,661,860	5,183,164	-202,407	4,980,757	
<i>of which:</i>									
Voted Expenditure									
393,802	-46,224	347,578	21,043,548	7,618,312	28,661,860	5,183,164	-202,407	4,980,757	
Non Voted Expenditure									
358	-	358	-	-	-	-	-	-	

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	28,257,232	752,564	29,009,796
Net Capital Requirement	5,588,617	-607,860	4,980,757
Accruals to cash adjustments	-8,237,944	-1,237,331	-9,475,275
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-31,985	-1,278	-33,263
New provisions and adjustments to previous provisions	-31,373	-180,010	-211,383
Departmental Unallocated Provision	-146,311	146,311	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-54,800	-54,800
Other non-cash items	-20,000	-11,035,412	-11,055,412
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-4,090,361	1,037,597	-3,052,764
Add cash grant-in-aid	3,770,499	-842,647	2,927,852
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	2,919,587	-2,539,887	379,700
Increase (-) / Decrease (+) in creditors	-10,610,000	12,232,795	1,622,795
Use of provisions	2,000	-	2,000
Removal of non-voted budget items	-	-358	-358
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-358	-358
Net Cash Requirement	25,607,905	-1,092,985	24,514,920

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

£'000

	Plans
Gross Administration Costs	391,698
<i>Less:</i>	
Administration DEL (DCLG Communities) Income	-46,224
Administration DEL (DCLG Local Govt) Income	-
Net Administration Costs	345,474
Gross Programme Costs	24,428,314
<i>Less:</i>	
Programme DEL (DCLG Communities) Income	-448,920
Programme DEL (DCLG Local Govt) Income	-
Programme AME Income	7,864,825
Non-budget income	-168,000
Net Programme Costs	31,686,219
Total Net Operating Costs	32,031,693
<i>Of which:</i>	
Resource DEL (DCLG Communities)	2,379,021
Resource DEL (DCLG Local Govt)	13,659,509
Capital DEL (DCLG Communities)	2,989,696
Capital DEL (DCLG Local Govt)	1
Resource AME	12,916,466
Capital AME	245,000
Non-budget	-158,000
<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	-3,066,697
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	168,000
Other adjustments	-178,000
Total Resource Budget	28,954,996
<i>Of which:</i>	
Resource DEL (DCLG Local Govt)	13,659,509
Resource DEL (DCLG Communities)	2,383,483
Resource AME	12,912,004
<i>Adjustments to include:</i>	
Prior period adjustments	54,800
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	29,009,796

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL - DCLG Communities

-292,737

Of which:

Administration

Sales of Goods and Services

-46,224

Of which:

N: Neighbourhoods

-14,000

P: DCLG Staff, Building and Infrastructure Costs

-32,224

Total Administration

-46,224

Programme

EU Grants Received

-189,850

Of which:

I: Local Economies, Regeneration and European Programmes

-189,850

Sales of Goods and Services

-1,860

Of which:

O: Research, Data & Trading Funds

-660

P: DCLG Staff, Building and Infrastructure Costs

-1,200

Interest and Dividends

-1,500

Of which:

O: Research, Data & Trading Funds

-1,500

Other Grants

-25,000

Of which:

D: Troubled Families

-25,000

Other Income

-28,303

Of which:

G: Localism

-28,303

Total Programme

-246,513

Voted Resource AME

7,864,825

Of which:

Programme

Other Grants

-3,155,487

Of which:

W: Business Rates Retention

-3,155,487

Other Income

11,020,312

Of which:

W: Business Rates Retention

11,020,312

Total Programme

7,864,825

Total Voted Resource Income

7,572,088

Voted Capital DEL - DCLG Communities	-202,407
<i>Of which:</i>	
Programme	
EU Grants Received	-189,850
<i>Of which:</i>	
I: Local Economies, Regeneration and European Programmes	-189,850
Other Grants	-12,557
<i>Of which:</i>	
H: Neighbourhoods	-12,557
Total Programme	<u>-202,407</u>
Total Voted Capital Income	<u>-202,407</u>

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

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

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-168,000	-100,000	-	-68,000	-168,000	-168,000
Total	-168,000	-100,000	-	-68,000	-168,000	-168,000

Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Capital Pooled Housing Receipts	-168,000	-100,000	-	-68,000	-168,000	-168,000
Total	-168,000	-100,000	-	-68,000	-168,000	-168,000

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: Sir Bob Kerslake

Executive Agency Accounting Officers:

Simon Ridley Planning Inspectorate

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

ALB Accounting Officers:

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
G, R	Commission for Local Administration in England	13,114	293	11,244
G, R	Valuation Tribunal Service	9,005	271	8,139
H, S	The Leasehold Advisory Service	1,049	120	1,174
H, S	West Northamptonshire Development Corporation	1,251	-	-
H, S	The Housing Ombudsman	-	20	-
H, S, V	Homes and Communities Agency	387,923	2,639,718	2,907,295
Total		412,342	2,640,422	2,927,852

Part III: Note F - Accounting Policy changes

1) Prior Period Adjustment

The Supplementary Estimate includes a voted PPA to reflect changes to the outturn figures for 2013-14. This will be corrected as part of the preparation of the 2014-15 Annual Report and Accounts.

Inventories - This is a technical accounting adjustment, which reflects an amendment in the 2014-15 Financial Reporting Manual (FRoM), clarifying the accounting treatment for inventories. The effect of the clarification is to reduce the carrying value of inventories (from fair value to lower of cost and net realisable value) and therefore increases the profit on disposal of inventories.

2013-14:

Resource DEL - £(42,600,000)

Capital DEL - £42,600,000

Resource AME - 12,200,000

The total gross Prior Period Adjustment included in the Supplementary Estimate is therefore £54.8 million.

2) Help to Buy: Equity Loan

The NAO has agreed with the Department's proposal to change the recognition point (to completion) for Help to Buy to more correctly reflect accounting standards.

This change results in a reduction of 2013-14 Capital DEL expenditure of c.£50m and 2013-14 AME expenditure of c£2m. This will be corrected as part of the preparation of the 2014-15 Annual Report and Accounts. As this is a reduction of prior year expenditure, this does not require a voted Prior Period adjustment.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
STATUTORY	
Statutory Contingent Liability taken on under the provisions of the Banking Act 2009 in respect of Homeowners Support Scheme.	993
Claim for repair or repurchase of defective Right to Buy homes sold by local authorities between 1980 and 1985.	250 to 750
NON STATUTORY	
The Department has around 230 cases managed by Treasury Solicitors with associated potential adverse costs.	383
The Department (DCLG) has made a commitment to fund pension deficits on certain Arms Length Bodies (ALB's). The most significant deficit relates to the Audit Commission Pension Scheme. Without action, actuaries estimated costs of c.£400m to transfer liabilities to the market.	Unquantifiable
Potential liabilities to the European Commission arising from current European legislation.	Unquantifiable
European Commission (ERDF) - potential losses arising from inability to recover ineligible expenditure arising as a result of the closure of 2000-2006 and 2007-2013 programmes.	Unquantifiable
RPTS pension obligations – Following the Supreme Court judgement that a recorder retained by MoJ was a “worker” for the purposes of the Part-Time Workers Regulations 2000 DCLG has received a number of similar claims from fee-paid members of the RPTS.	Unquantifiable
Backdated AA/AO RPI pay award. Potential liability arising out of an alleged contractual commitment to increase the pay of AAs and AOs annually in line with RPI.	5000
The Department’s arms length bodies and executive agencies have recognised contingent liabilities in relation to high court challenges, assets, land and property for which the Department will be liable if they crystallise and exceed the financial capacity of the arms length body.	Unquantifiable

Department for Business, Innovation and Skills

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<u>Reserve Claims</u>			
<u>Programme costs</u>			
(Section B) Structural Funds for Cornwall	1,193,000		
(Section B) Industrial Strategy	30,000,000		
(Section B) HMT Support for BIS financial risks	150,000,000		
(Section D) Student Loans ring-fenced provision	2,132,000,000		
(Section D) HMT Support for additional student numbers	10,000,000		
(Section L) Skills Funding Agency - English for Speakers of Other Languages	13,000,000		
<u>Machinery of Government changes</u>			
<u>Administration costs</u>			
(Section C) Transfer from Competition and Markets Authority for estate agents regulation	150,000		
<u>Transfers of budgetary cover to/from other government departments</u>			
<u>Administration costs</u>			
(Section F) Transfer from Department for Communities and Local Government for Regional Growth Fund	450,000		
<u>Programme costs</u>			
(Section A) Transfer to the Foreign and Commonwealth Office for the Climate Change Risk Project		-15,000	

(Section A) Transfer to the Department for Communities and Local Government for Ordnance Survey excess dividends	-2,728,000
(Section A) Transfer to the Foreign and Commonwealth Office for Global Partnerships Fund	-300,000
(Section A) Transfer to Department for International Development for Emerging Powers Fund	-30,000,000
(Section B) Transfer from Department for Communities and Local Government for Regional Growth Fund	190,000
(Section B) Transfer from Department for Communities and Local Government for Regional Growth Fund Round 5	3,000,000
(Section B) Transfer to the Competition and Markets Authority for Fleetbank House	-3,000,000
(Section B) Transfer from Ministry of Defence for A400 utilising the Export Levy Facility	2,000,000
(Section B) Transfer from Ministry of Defence re Return on Investment	5,000,000
(Section B) Transfer to Ministry of Defence for Typhoon eScan	-20,000,000
(Section B) Transfer from Department for Culture, Media and Sport for Creative Content UK	963,000
(Section D) Transfer to UK Trade and Investment for Cyber Security	-30,000
(Section E) Transfer to OFQUAL for changes to qualification regulations	-420,000
(Section E) Transfer from Department for Work and Pensions for training provision and traineeships	180,000
(Section E) Transfer to Ministry of Justice for Offender Learning Virtual Learning Environment development costs	-20,000
(Section E) Transfer to Department for Communities and Local Government for the Skills, Training, Innovation and Employment programme evaluation costs	-18,000

(Section E) Transfer to Department for Education to cover costs of 19+ continuing learners in 6th form colleges	-3,142,000
(Section G) Transfer to UKTI for HQ-UK	-719,000
(Section G) Transfer from Security and Intelligence Agencies for Cyber Security	3,734,000
(Section I) Transfer from Department for Culture, Media and Sport for visual effects competition aka Industrial Light and Magic	7,000,000
(Section L) Transfer to Ministry of Justice for Offender Learning Virtual Campus costs	-256,000
(Section L) Transfer from Ministry of Justice for Offender Learning related to prison openings, closings and expansions	298,000
(Section L) Transfer from Department for Work and Pensions for Pathways to Traineeships and 18-21 Pilots	4,220,000

Movements between sections

Administration costs

(Section A) reallocation of budgets to reflect Mid-year review of Departmental priorities	1,701,000
(Section B) reallocation of budgets to reflect Mid-year review of Departmental priorities	-9,000
(Section C) reallocation of budgets to reflect Mid-year review of Departmental priorities	656,000
(Section F) reallocation of budgets to reflect Mid-year review of Departmental priorities	61,409,000
(Section H) reallocation of budgets to reflect Mid-year review of Departmental priorities	-44,282,000
(Section I) reallocation of budgets to reflect Mid-year review of Departmental priorities	-1,444,000
(Section J) reallocation of budgets to reflect Mid-year review of Departmental priorities	-264,000
(Section K) reallocation of budgets to reflect Mid-year review of Departmental priorities	11,240,000

(Section L) reallocation of budgets to reflect Mid-year review of Departmental priorities		-34,891,000
(Section M) reallocation of budgets to reflect Mid-year review of Departmental priorities	9,800,000	
(Section N) reallocation of budgets to reflect Mid-year review of Departmental priorities		-3,916,000
(Sections K and D) Increase in contributions from the Scotland, Wales and Northern Ireland devolved administrations to the Student Loans Company	1,554,000	-1,554,000
<u>Programme costs</u>		
(Section A) reallocation of budgets to reflect Mid-year review of Departmental priorities		-15,356,000
(Section B) reallocation of budgets to reflect Mid-year review of Departmental priorities		-52,839,000
(Section C) reallocation of budgets to reflect Mid-year review of Departmental priorities	30,630,000	
(Section D) reallocation of budgets to reflect Mid-year review of Departmental priorities		-76,847,000
(Section E) reallocation of budgets to reflect Mid-year review of Departmental priorities		-155,462,000
(Section F) reallocation of budgets to reflect Mid-year review of Departmental priorities	28,339,000	
(Section G) reallocation of budgets to reflect Mid-year review of Departmental priorities		-91,193,000
(Section H) reallocation of budgets to reflect Mid-year review of Departmental priorities	74,273,000	
(Section I) reallocation of budgets to reflect Mid-year review of Departmental priorities	204,872,000	
(Section J) reallocation of budgets to reflect Mid-year review of Departmental priorities		-278,000
(Section K) reallocation of budgets to reflect Mid-year review of Departmental priorities		-28,006,000
(Section L) reallocation of budgets to reflect Mid-year review of Departmental priorities	84,366,000	
(Section N) reallocation of budgets to reflect Mid-year review of Departmental priorities		-2,499,000

(Sections B and C) Transfer of existing Regional Growth Fund budget between Estimate Lines	74,000	-74,000
(Sections E and L) Reduction in the amount of Education Funding Agency activity delivered through the Skills Funding Agency	1,480,000	-1,480,000
(Sections K and D) Increase in contributions from the Welsh devolved administration to the Student Loans Company	2,533,000	-2,533,000
(Sections K and D) Department for Health contribution to enable NHS students access to the Access to Learning Fund	4,190,000	-4,190,000
(Sections L and E) Increase in contributions from the Scotland, Wales and Northern Ireland devolved administrations towards the UK Commission for Employment and Skills	820,000	-820,000
(Sections L and E) Increase in contributions from the Department for Culture, Media and Sport towards UK Commission for Employment and Skills Women into Work programme	1,130,000	-1,130,000
(Sections N and G) Reclassification of British Business Bank as an Arms Length Body	16,253,000	-16,253,000
<u>Offsetting movements in expenditure and income</u>		
(Section D) Contribution from Wales devolved administration for the Student Income and Expenditure Survey	60,000	-60,000
(Section E) Contribution from Department for Education for the Education Training Foundation Workforce Strategy	1,700,000	-1,700,000
(Section E) Contribution from Department for Education for the Joint Information Systems Committee	1,533,000	-1,533,000
<u>Other Changes</u>		
<u>Administration costs</u>		
(Section F) Rebate from HM Treasury in respect of cash management performance	75,000	
(Section F) Reduction due to the new VAT refunds classification for shared legal services		-175,000

(Section N) Exemption of Green Investment Bank from admin cost control regime		-4,300,000	
<u>Programme costs</u>			
(Section B) Resource to capital switch to reflect emerging over/underspends		-30,000,000	
(Section F) Reduction due to the new VAT refunds classification for shared legal services		-517,000	
(Section N) Exemption of Green Investment Bank from admin cost control regime	4,300,000		
Total change in Resource DEL (Voted)	2,906,366,000	-634,253,000	2,272,113,000
(Section O) Revised forecast for Research Councils' Pensions	12,500,000		
(Section O) Revised forecast for United Kingdom Atomic Energy Authority	9,824,000		
(Section P) Revised forecast for British Shipbuilders		-3,962,000	
(Section P) Revised forecast for Business and Enterprise Miscellaneous	3,685,000		
(Section P) Revised forecast for Launch Investments	9,669,000		
(Section P) Revised forecast for Enterprise Finance Guarantee	42,564,000		
(Section P) Revised forecast for Small Firms Loans Guarantee Scheme	97,571,000		
(Section P) Revised forecast for European Space Agency/European Patent Office Pension Refunds	46,000		
(Section P) Revised forecast for National Measurement Office		-33,360,000	
(Section P) Revised forecast for UK Innovation Fund		-98,000	
(Section Q) Revised forecast for Paternity Pay	58,610,000		
(Section Q) Revised forecast for Insolvency Service		-863,000	
(Section R) Revised forecast for miscellaneous higher education	13,000,000		

(Section R) Revised forecast for student loan debt sale		-70,196,000
(Section R) Revised forecast for student loans management charge	1,984,000,000	
(Section R) Revised forecast for other student loans		-58,970,000
(Section S) Revised forecast for miscellaneous further education	4,000	
(Section T) Revised forecast for central programmes	15,986,000	
(Section T) Revised forecast for Enemy Property		-9,000
(Section U) Revised forecast for Post Office Limited Working Capital Loan		-700,000
(Section U) Revised forecast for British Business Bank	3,073,000	
(Section V) Revised forecast for Arts and Humanities Research Council		-964,000
(Section V) Revised forecast for Biotechnology and Biological Sciences Research Council		-550,000
(Section V) Revised forecast for Engineering and Physical Sciences Research Council		-585,000
(Section V) Revised forecast for Medical Research Council		-453,000
(Section V) Revised forecast for Natural Environment Research Council		-769,000
(Section V) Revised forecast for Science and Technology Facilities Council		-618,000
(Section V) Revised forecast for United Kingdom Atomic Energy Authority	7,236,000	
(Section W) Revised forecast for National Endowment for Science, Technology and the Arts	3,067,000	
(Section W) Revised forecast for Innovate UK	35,000	
(Section X) Revised forecast for Advisory, Conciliation and Arbitration Service		-1,416,000

(Section X) Revised forecast for Competition Service	10,000		
(Section X) Revised forecast for Financial Reporting Council	30,000		
(Section Y) Revised forecast for Student Loans Company	4,701,000		
(Section Z) Revised forecast for Construction Industry Training Board	13,082,000		
(Section Z) Revised forecast for Engineering Construction Industry Training Board		-4,311,000	
(Section Z) Revised forecast for Learning and Skills Improvement Service	636,000		
(Section Z) Revised forecast for Skills Funding Agency		-1,500,000	
(Section AA) Revised forecast for Enrichment Holdings Limited		-94,067,000	
(Section AA) Revised forecast for Green Investment Bank		-2,950,000	
(Section AA) Revised forecast for Postal Services Holding Company		-60,371,000	
(Section AB) Revised forecast for UK Shared Business Services Limited		-99,000	
Total change in Resource AME (Voted)	2,279,329,000	-336,811,000	1,942,518,000
(Section AC) Revised forecast for Redundancy Payments Service		-116,000,000	
Total change in Resource AME (Non-Voted)		-116,000,000	-116,000,000
<u>Reserve Claims</u>			
(Section A) Synergistic Air Breathing Rocket Engine	11,000,000		
(Section B) University Enterprise Zones	5,000,000		
(Section B) Industrial Support	10,000,000		
(Section B) Spectrum receipts Competition and Markets Authority	2,000,000		

(Section B) Spectrum receipts Start-up Loans	15,000,000	
(Section K) Spectrum receipts Student Loans Company Transformation Programme	50,000,000	
<u>Machinery of Government changes</u>		
<u>Programme costs</u>		
(Section C) Transfer to the Competition and Markets Authority to correct the original Machinery of Government transfer to create the Authority		-300,000
<u>Budget Exchange</u>		
(Section N) British Business Bank		-255,320,000
<u>Transfers of budgetary cover to/from other government departments</u>		
(Section B) Transfer to the Department for Communities and Local Government for the Brighton Cities Deal		-2,400,000
(Section B) Transfer to Department for Transport for Driverless Cars project		-5,000,000
(Section B) Transfer to the Department for Communities and Local Government for the Regional Growth Fund		-202,000,000
(Section B) Transfer from Department for Communities and Local Government for Regional Growth Fund Round 5	13,000,000	
(Section B) Transfer from Department for Communities and Local Government for European Regional Growth Fund	4,000,000	
(Section N) Transfer from Her Majesty's Treasury for Business Finance Partnership	303,000,000	
<u>Movements between sections</u>		
(Section A) reallocation of budgets to reflect Mid-year review of Departmental priorities	24,000,000	
(Section B) reallocation of budgets to reflect Mid-year review of Departmental priorities		-270,783,000
(Section C) reallocation of budgets to reflect Mid-year review of Departmental priorities	3,950,000	

(Section D) reallocation of budgets to reflect Mid-year review of Departmental priorities	8,831,000		
(Section E) reallocation of budgets to reflect Mid-year review of Departmental priorities	58,050,000		
(Section F) reallocation of budgets to reflect Mid-year review of Departmental priorities		-251,000	
(Section G) reallocation of budgets to reflect Mid-year review of Departmental priorities	98,944,000		
(Section H) reallocation of budgets to reflect Mid-year review of Departmental priorities	356,500,000		
(Section I) reallocation of budgets to reflect Mid-year review of Departmental priorities	16,200,000		
(Section J) reallocation of budgets to reflect Mid-year review of Departmental priorities	72,000		
(Section K) reallocation of budgets to reflect Mid-year review of Departmental priorities	14,448,000		
(Section L) reallocation of budgets to reflect Mid-year review of Departmental priorities		-35,460,000	
(Section M) reallocation of budgets to reflect Mid-year review of Departmental priorities		-100,000	
(Section N) reallocation of budgets to reflect Mid-year review of Departmental priorities		-274,401,000	
(Sections B and C) Transfer of existing Regional Growth Fund budget between Estimate Lines	224,302,000	-224,302,000	
(Section H and Section A) Increased receipts from Department of Health to fund Medical Research Council	18,000,000	-18,000,000	
(Sections N and G) Reclassification of British Business Bank as an Arms Length Body	396,000,000	-396,000,000	
(Sections N and G) Transfer of Business Finance Partnership assets from HM Treasury	327,000,000	-327,000,000	
<u>Other Changes</u>			
(Section B) Resource to capital switch to reflect emerging over/underspends	30,000,000		
Total change in Capital DEL (Voted)	1,989,297,000	-2,011,317,000	-22,020,000

(Section P) Revised forecast for Business and Enterprise Miscellaneous		-10,000,000	
(Section R) Revised forecast for other student loans	519,001,000		
(Section R) Revised forecast for repayment of teachers' loans scheme	1,000		
(Section S) Revised forecast for miscellaneous further education and skills	144,999,000		
(Section U) Revised forecast for Post Office Limited Working Capital Loan	655,000,000		
(Section U) Revised forecast for Royal Mail Pension Assets		-50,404,000	
(Section W) Revised forecast for National Endowment for Science, Technology and the Arts	2,378,000		
(Section Y) Revised forecast for Student Loans Company		-2,857,000	
(Section Z) Revised forecast for Construction Industry Training Board		-14,700,000	
(Section Z) Revised forecast for Engineering Construction Industry Training Board		-43,000	
(Section Z) Revised forecast for Skills Funding Agency		-398,000,000	
(Section AA) Revised forecast for BIS Postal Services Act 2011 Company		-897,542,000	
Total change in Capital AME (Voted)	1,321,379,000	-1,373,546,000	-52,167,000
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.	905,534,000		
Total change in Net Cash Requirement	905,534,000		905,534,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	2,272,113,000	-	2,272,113,000
Capital ††	-22,020,000	-	-22,020,000
Annually Managed Expenditure			
Resource	1,942,518,000	-116,000,000	1,826,518,000
Capital	-52,167,000	-	-52,167,000
Total Net Budget			
Resource	4,214,631,000	-116,000,000	4,098,631,000
Capital	-74,187,000	-	-74,187,000
Non-Budget Expenditure	-		
Net cash requirement † ††	905,534,000		

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

Departmental Expenditure Limit:Expenditure arising from:

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

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

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

The management of asset sales.

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

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

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

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

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

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

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

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

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

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

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

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

Activities of the Shareholder Executive.

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

Non cash items associated with the above activities.

Income arising from:

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

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

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

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

Receipts from asset sales.

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

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

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

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

Activities of the Shareholder Executive.

*Commercial loan recoveries in relation to UK Coal Production Limited

Annually Managed Expenditure:

Expenditure arising from:

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

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

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

The Redundancy Payments Service.

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

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

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

Activities of the Shareholder Executive.

Other non cash items.

Income arising from:

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

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

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

Activities of the Shareholder Executive.

*Receipt from privatisation of assets relating to the ConstructionLine service

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

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

† Policy responsibility for estate agency regulation remained with the Department for Business, Innovation and Skills on creation of the Competition and Markets Authority on 1 April 2014. Within the overall changes sought in this Estimate, a correction has been made to the original Machinery of Government change which had included estate agency regulation:

- a) Departmental Expenditure Limit – Resource (Voted) is increased by £150,000; and
- b) the net cash requirement is increased by £150,000.

†† In addition, a further correction has been made to the original Machinery of Government change:

- a) Capital (Voted) is reduced by £300,000; and
- b) the net cash requirement is reduced by £300,000.

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								
645,127	16,627,428	-3,950	2,276,063	641,177	18,903,491	2,999,969	-22,020	2,977,949
<i>Of which:</i>								
A Science and Research								
1,976	563,619	1,701	-48,399	3,677	515,220	97,570	17,000	114,570
B Innovation, Enterprise and Business								
2,275	398,967	-9	86,581	2,266	485,548	459,164	-176,881	282,283
C Market Frameworks								
4,289	92,772	656	30,706	4,945	123,478	226,812	-220,652	6,160
D Higher Education								
-	5,116,107	-1,554	2,058,400	-1,554	7,174,507	-	8,831	8,831
E Further Education								
-	-476,934	-	-159,352	-	-636,286	-	58,050	58,050
F Capability								
248,947	14,935	61,759	27,822	310,706	42,757	4,750	-251	4,499
G Government as Shareholder								
-	341,433	-	-104,431	-	237,002	396,000	-624,056	-228,056
H Science and Research (NDPB) net								
133,337	4,487,242	-44,282	74,273	89,055	4,561,515	548,230	374,500	922,730
I Innovation, Enterprise and Business (NDPB) net								
22,868	307,192	-1,444	211,872	21,424	519,064	44,074	16,200	60,274
J Market Frameworks (NDPB) net								
9,284	44,937	-264	-278	9,020	44,659	1,100	72	1,172
K Higher Education (NDPB) net								
66,371	2,021,806	12,794	-21,283	79,165	2,000,523	185,169	64,448	249,617
L Further Education (NDPB) net								
147,564	3,689,352	-34,891	102,098	112,673	3,791,450	357,000	-35,460	321,540
M Capability (NDPB) Net								
-	-	9,800	-	9,800	-	100	-100	-
N Government as Shareholder (NDPB) net								
8,216	26,000	-8,216	18,054	-	44,054	680,000	496,279	1,176,279
Total Spending in DEL								
		-3,950	2,276,063			-22,020		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-1,466,376	-	1,942,518	-	476,142	10,747,207	-52,167	10,695,040
<i>Of which:</i>								
O Science and Research								
-	35,500	-	22,324	-	57,824	-	-	-
P Innovation, Enterprise and Business								
-	-112,805	-	116,115	-	3,310	-	-10,000	-10,000

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	
Q Market Frameworks	-	61,400	-	57,747	-	119,147	-	-	-
R Higher Education	-	-1,415,307	-	1,867,834	-	452,527	10,278,000	519,002	10,797,002
S Further Education	-	-22	-	4	-	-18	-	144,999	144,999
T Capability	-	-24,814	-	15,977	-	-8,837	-	-	-
U Government as Shareholder	-	-	-	2,373	-	2,373	50,404	604,596	655,000
V Science and Research (NDPB) net	-	3,083	-	3,297	-	6,380	-	-	-
W Innovation, Enterprise and Business (NDPB) net	-	16,870	-	3,102	-	19,972	-	2,378	2,378
X Market Frameworks (NDPB) net	-	673	-	-1,376	-	-703	-	-	-
Y Higher Education (NDPB) net	-	-21,133	-	4,701	-	-16,432	-	-2,857	-2,857
Z Further Education (NDPB) net	-	-12,921	-	7,907	-	-5,014	418,803	-412,743	6,060
AA Government as Shareholder (NDPB) net	-	3,000	-	-157,388	-	-154,388	-	-897,542	-897,542
AB Capability (NDPB) Net	-	100	-	-99	-	1	-	-	-
Non Voted Expenditure	-	368,000	-	-116,000	-	252,000	-	-	-
<i>Of which:</i>									
AC Market Frameworks	-	368,000	-	-116,000	-	252,000	-	-	-
Total Spending in AME			-	1,826,518				-52,167	
Total for Estimate			-3,950	4,102,581				-74,187	
<i>Of which:</i>									
Voted Expenditure			-3,950	4,218,581				-74,187	
Non Voted Expenditure			-	-116,000				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	26,882,053	905,534	27,787,587

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									
741,081	-99,904	641,177	19,910,320	-1,006,829	18,903,491	3,589,661	-611,712	2,977,949	
<i>Of which:</i>									
A Science and Research									
3,677	-	3,677	515,220	-	515,220	132,570	-18,000	114,570	
B Innovation, Enterprise and Business									
2,266	-	2,266	524,049	-38,501	485,548	547,093	-264,810	282,283	
C Market Frameworks									
4,945	-	4,945	183,358	-59,880	123,478	6,160	-	6,160	
D Higher Education									
-	-1,554	-1,554	7,225,724	-51,217	7,174,507	9,677	-846	8,831	
E Further Education									
-	-	-	177,565	-813,851	-636,286	58,050	-	58,050	
F Capability									
409,056	-98,350	310,706	51,965	-9,208	42,757	4,499	-	4,499	
G Government as Shareholder									
-	-	-	271,174	-34,172	237,002	100,000	-328,056	-228,056	
H Science and Research (NDPB) net									
89,055	-	89,055	4,561,515	-	4,561,515	922,730	-	922,730	
I Innovation, Enterprise and Business (NDPB) net									
21,424	-	21,424	519,064	-	519,064	60,274	-	60,274	
J Market Frameworks (NDPB) net									
9,020	-	9,020	44,659	-	44,659	1,172	-	1,172	
K Higher Education (NDPB) net									
79,165	-	79,165	2,000,523	-	2,000,523	249,617	-	249,617	
L Further Education (NDPB) net									
112,673	-	112,673	3,791,450	-	3,791,450	321,540	-	321,540	
M Capability (NDPB) Net									
9,800	-	9,800	-	-	-	-	-	-	
N Government as Shareholder (NDPB) net									
-	-	-	44,054	-	44,054	1,176,279	-	1,176,279	
Total Spending in DEL									
741,081	-99,904	641,177	19,910,320	-1,006,829	18,903,491	3,589,661	-611,712	2,977,949	

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								
-	-	-	2,019,037	-1,542,895	476,142	16,994,041	-6,299,001	10,695,040
<i>Of which:</i>								
O Science and Research								
-	-	-	57,824	-	57,824	-	-	-
P Innovation, Enterprise and Business								
-	-	-	63,346	-60,036	3,310	-	-10,000	-10,000
Q Market Frameworks								
-	-	-	119,147	-	119,147	-	-	-
R Higher Education								
-	-	-	1,934,497	-1,481,970	452,527	12,581,003	-1,784,001	10,797,002
S Further Education								
-	-	-	-18	-	-18	144,999	-	144,999
T Capability								
-	-	-	-8,836	-1	-8,837	-	-	-
U Government as Shareholder								
-	-	-	3,261	-888	2,373	5,160,000	-4,505,000	655,000
V Science and Research (NDPB) net								
-	-	-	6,380	-	6,380	-	-	-
W Innovation, Enterprise and Business (NDPB) net								
-	-	-	19,972	-	19,972	2,378	-	2,378
X Market Frameworks (NDPB) net								
-	-	-	-703	-	-703	-	-	-
Y Higher Education (NDPB) net								
-	-	-	-16,432	-	-16,432	-2,857	-	-2,857
Z Further Education (NDPB) net								
-	-	-	-5,014	-	-5,014	6,060	-	6,060
AA Government as Shareholder (NDPB) net								
-	-	-	-154,388	-	-154,388	-897,542	-	-897,542
AB Capability (NDPB) Net								
-	-	-	1	-	1	-	-	-
Non-voted expenditure								
-	-	-	252,000	-	252,000	-	-	-
<i>Of which:</i>								
AC Market Frameworks								
-	-	-	252,000	-	252,000	-	-	-
Total Spending in AME								
-	-	-	2,271,037	-1,542,895	728,142	16,994,041	-6,299,001	10,695,040

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

						Capital		
Administration			Resources			Capital		
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Total for Estimate								
741,081	-99,904	641,177	22,181,357	-2,549,724	19,631,633	20,583,702	-6,910,713	13,672,989
<i>Of which:</i>								
Voted Expenditure								
741,081	-99,904	641,177	21,929,357	-2,549,724	19,379,633	20,583,702	-6,910,713	13,672,989
Non Voted Expenditure								
-	-	-	252,000	-	252,000	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	16,174,179	4,098,631	20,272,810
Net Capital Requirement	13,747,176	-74,187	13,672,989
Accruals to cash adjustments	-2,671,302	-3,234,910	-5,906,212
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,226,081	-4,211,692	-7,437,773
New provisions and adjustments to previous provisions	51,187	-20,512	30,675
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	696	123,498	124,194
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-13,188,317	216,448	-12,971,869
Add cash grant-in-aid	13,612,812	679,119	14,291,931
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-336,183	-336,183
Increase (-) / Decrease (+) in creditors	-	336,183	336,183
Use of provisions	78,401	-21,771	56,630
Removal of non-voted budget items	-368,000	116,000	-252,000
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-368,000	116,000	-252,000
Net Cash Requirement	26,882,053	905,534	27,787,587

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

£'000

Revised
Plans

Gross Administration Costs	729,889
<i>Less:</i>	
Administration DEL Income	-99,904
Net Administration Costs	629,985
Gross Programme Costs	23,804,775
<i>Less:</i>	
Programme DEL Income	-1,378,822
Programme AME Income	-1,542,895
Non-budget income	-
Net Programme Costs	20,883,058
Total Net Operating Costs	21,513,043
<i>Of which:</i>	
Resource DEL	19,460,607
Capital DEL	1,210,325
Resource AME	844,968
Capital AME	-2,857
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	-1,207,468
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-32,765
Total Resource Budget	20,272,810
<i>Of which:</i>	
Resource DEL	19,544,668
Resource AME	728,142
<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)	20,272,810

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-1,106,733
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-85,363
<i>Of which:</i>	
F Capability	-85,363
Other Grants	-11,005
<i>Of which:</i>	
D Higher Education	-1,554
F Capability	-9,451
Other Income	-3,536
<i>Of which:</i>	
F Capability	-3,536
Total Administration	<u>-99,904</u>
Programme	
Sales of Goods and Services	-888,190
<i>Of which:</i>	
C Market Frameworks	-59,880
D Higher Education	-10,434
E Further Education	-808,668
F Capability	-9,208
Interest and Dividends	-51,189
<i>Of which:</i>	
B Innovation, Enterprise and Business	-17,017
G Government as Shareholder	-34,172
Other Grants	-11,966
<i>Of which:</i>	
D Higher Education	-6,783
E Further Education	-5,183
Other Income	-55,484
<i>Of which:</i>	
B Innovation, Enterprise and Business	-21,484
D Higher Education	-34,000
Total Programme	<u>-1,006,829</u>

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource AME	-1,542,895
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-1
<i>Of which:</i>	
T Capability	-1
Interest and Dividends	-1,418,700
<i>Of which:</i>	
R Higher Education	-1,418,000
U Government as Shareholder	-700
Other Income	-124,194
<i>Of which:</i>	
P Innovation, Enterprise and Business	-60,036
R Higher Education	-63,970
U Government as Shareholder	-188
Total Programme	<u>-1,542,895</u>
Total Voted Resource Income	<u>-2,649,628</u>
Voted Capital DEL	-611,712
<i>Of which:</i>	
Programme	
Other Grants	-371,993
<i>Of which:</i>	
A Science and Research	-18,000
B Innovation, Enterprise and Business	-26,147
D Higher Education	-846
G Government as Shareholder	-327,000
Other Income	-239,719
<i>Of which:</i>	
B Innovation, Enterprise and Business	-238,663
G Government as Shareholder	-1,056
Total Programme	<u>-611,712</u>
Voted Capital AME	-6,299,001
<i>Of which:</i>	
Programme	
Sales of Assets	-10,000
<i>Of which:</i>	
P Innovation, Enterprise and Business	-10,000
Repayments	-6,289,001
<i>Of which:</i>	
R Higher Education	-1,784,001
U Government as Shareholder	-4,505,000
Total Programme	<u>-6,299,001</u>
Total Voted Capital Income	<u>-6,910,713</u>

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

No CFER income or receipts are expected 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:	Martin Donnelly
Executive Agency Accounting Officers:	
Graham Horne for Sections C and Q	Insolvency Service
David Parker for Sections A and O	UK Space Agency
Richard Sanders for Sections B and P	National Measurement Office

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

ALB Accounting Officers:

Anne Sharp	Advisory, Conciliation and Arbitration Service
Prof. Rick Rylance	Arts and Humanities Research Council
Prof Jacqueline Hunter	Biotechnology and Biological Sciences Research Council
Roger Lowe	BIS (Postal Services Act 2011) Company Limited
Keith Morgan	British Business Bank
Keith Morgan	Capital for Enterprise Limited
Charles Dhanowa	Competition Service
Adrian Belton	Construction Industry Training Board
Professor John Womersley	Diamond Light Source Ltd
Prof Jane Elliott	Economic and Social Research Council
Prof Phil Nelson	Engineering and Physical Sciences Research Council
David Edwards	Engineering Construction Industry Training Board
Stephen Haddrill	Financial Reporting Council
Madeline Atkins	Higher Education Funding Council for England
Dr David Grant	Innovate UK
Rob Wye	Learning and Skills Improvement Service
Prof Sir J Savill	Medical Research Council
Martin Donnelly	National Endowment for Science, Technology and the Arts
Prof. Duncan Wingham	Natural Environment Research Council
Les Ebdon	Office for Fair Access
Professor John Womersley	Science and Technology Facilities Council
Keith Smith	Skills Funding Agency
Mick Laverty	Student Loans Company
Prof. Steven Cowley	UK Atomic Energy Authority
Michael Davis	UK Commission for Employment and Skills
Shaun Kingsbury	UK Green Investment Bank
Jo Brigham	UK Shared Business Service Ltd

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
H	Arts and Humanities Research Council	102,756	5,000	107,552
H	Biotechnology and Biological Sciences Research Council	380,513	134,401	552,633
H	Economic and Social Research Council	159,258	56,700	203,778
H	Engineering and Physical Sciences Research Council	815,661	137,400	957,155
H	Medical Research Council	649,288	97,101	702,659
H	Natural Environment Research Council	347,058	41,700	347,608
H	Science and Technology Facilities Council	490,356	166,799	568,919
H	Research Council collaborative projects	10,657	-	-
H	Higher Education Funding Council for England (HEFCE) - Science	1,686,321	275,829	1,962,150
H	United Kingdom Atomic Energy Authority	8,702	7,800	9,803
I	Innovate UK	539,212	60,274	635,000
I	Capital for Enterprise	1,276	-	1,134
J	ACAS (Advisory, Conciliation and Arbitration Service)	49,368	1,100	40,759
J	Competition Service	4,311	72	3,200
K	Higher Education Funding Council for England (HEFCE) - Education	1,943,918	153,944	2,092,226
K	Office for Fair Access to Higher Education	1,630	-	1,573
K	Student Loans Company	134,140	95,673	175,100
L	Learning and Skills Improvement Service	249	-	-
L	Skills Funding Agency	3,865,053	321,397	4,210,830
L	UK Commission for Employment and Skills	38,821	143	36,852
M	UK Shared Business Services Ltd	9,800	-	-
N	BIS (Postal Services Act 2011) Company	17,000	-	-
N	British Business Bank	17,388	370,279	458,000
N	Green Investment Bank	9,666	806,000	1,225,000
V	Arts and Humanities Research Council	-979	-	-
V	Biotechnology and Biological Sciences Research Council	1,450	-	-
V	Engineering and Physical Sciences Research Council	-585	-	-
V	Medical Research Council	-2,900	-	-
V	Natural Environment Research Council	2,070	-	-
V	Science and Technology Facilities Council	88	-	-
V	United Kingdom Atomic Energy Authority	7,236	-	-
W	Innovate UK	35	-	-
W	National Endowment for Science, Technology and the Arts	19,937	2,378	-

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
X	ACAS (Advisory, Conciliation and Arbitration Service)	-743	-	-
X	Competition Service	10	-	-
X	Financial Reporting Council	30	-	-
Y	Higher Education Funding Council for England (HEFCE) - Education	-21,000	-	-
Y	Student Loans Company	4,568	-2,857	-
Z	Skills Funding Agency	-28,900	-	-
Z	Learning and Skills Improvement Service		-	-
Z	Construction Industry Training Board	24,630	5,963	-
Z	Engineering Construction Industry Training Board	-744	97	-
AA	Green Investment Bank	50	-	-
AA	Enrichment Holdings Limited	-94,067	-	-
AA	Postal Services Holding Company	-60,371	-	-
AA	BIS (Postal Services Act 2011) Company	-	-897,542	-
AB	UK Shared Business Services Ltd (UK SBS)	1	-	-
Total		11,132,218	1,839,651	14,291,931

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

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

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
The following liabilities fell to be met from the Department's Estimate:	
Statutory Liabilities Charged to Resource Estimates:	
European Patent Office: the UK, as one of the contracting states, has a potential liability under Article 40 of the European Patent Convention of 1973.	Unquantifiable
World Intellectual Property Organisation: the UK, as a contracting state to the Patent Co-operation Treaty of 1970, has a potential liability under Article 57 of the Treaty.	Unquantifiable
Home Shipbuilding Credit Guarantee Scheme.	1,331
A guarantee has been given to the Financial Reporting Council that if the amount held in the Legal Costs Fund falls below £1 million in any year, an additional grant will be made to cover legal costs subsequently incurred in that year.	Unquantifiable
Any liabilities imposed by section 9, British Aerospace Act 1980.	Unquantifiable
Callable capital subscription for the Common Fund for Commodities.	1,960
Paid in capital subscription for the Common Fund for Commodities.	2,240
Warranties have been granted by the Department and the Student Loans Company to the purchaser of the mortgage-style higher education loans sold in 2013-14. These warranties relate to the accuracy of information and are limited to 10% of the purchase price of £129m between now and 31 May 2015.	12,900
The Department has a range of civil nuclear liabilities arising through its association with the United Kingdom Atomic Energy Authority and British Nuclear Fuels Limited as well as ensuring that the Government complies with its obligations under the various international nuclear agreements and treaties.	Unquantifiable
Indemnities given to the UK Atomic Energy Authority by the Secretary of State to cover certain indemnities given by the Authority to carriers and British Nuclear Fuels Limited against certain claims for damage caused by nuclear matter in the course of carriage.	Unquantifiable
Indemnities given to Bankers of the Insolvency Services against certain liabilities arising in respect of non-transferable "account payee" cheques due to insolvent estates and paid into the Insolvency Service's account.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
The Police Information Technology Organisation (Home Office) provides BIS with access to data from the Police National Computer (PNC). BIS has indemnified the police against any liabilities which they might incur as a result of providing that access.	Unquantifiable
The UK Space Agency has an obligation to third parties if they are accidentally damaged by space activities under the Outer Space Act 1986. The low probability of this occurring means a cost cannot be reliably estimated.	Unquantifiable
Non-Statutory Liabilities Charged to Resource Estimates:	
The Cabinet Secretary has provided a Government-wide indemnity to Public Appointments Assessors (PAAs). This will ensure that PAAs will not have to meet any personal civil liability incurred in the execution of their PAA function.	Unquantifiable
A contingent liability in respect of risk associated with the Department assuming responsibility for uplifts in pension contributions for the UK Atomic Energy Authority's non-actives.	Unquantifiable
The Department is responsible for a liability to pay rent in respect of a lease in the event that the current tenant defaults.	2,000
Incidents/accidents insurance claims for exposure to ionising radiation pursued outside the existing UKAEA insurance scheme.	Unquantifiable
There is a possibility that other liabilities exist in relation to nationalised, and former nationalised, industries that, if they crystallised, may fall to the Department.	Unquantifiable
The Science and Technology Funding Council (STFC) is responsible for Institut Laue Langevin staff related commitments and costs associated with reprocessing fuel elements	11,000
The STFC is liable for the decommissioning costs associated with the dismantling of the European Synchrotron Radiation Facility.	2,000
The Departmental Group has a number of contingent liabilities associated with cost of decommissioning and restoring operational sites once they are no longer in use.	15,000
Where institutes/sites that were previously part of BBSRC were transferred to other organisations, BBSRC agreed to meet certain costs for a limited period.	3,000
Indemnities have been given to the Directors appointed by the Department to Enrichment Holdings Limited, Enrichment Investments Limited and Urenco Limited against personal liability following any legal action against the Company.	Unquantifiable
Indemnities have been granted to Royal Mail, its directors and the underwriters of the initial public offering (IPO) for liability incurred in the processes undertaken in effecting the IPO. A number of exceptions apply that reduce the scope of the indemnities.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>An indemnity has been given by BBSRC to the Roslin Institute for any costs that arise as a result of past actions of the institute prior to its transfer to the University of Edinburgh in 2008. A further indemnity has been given to any fall in grant income of the Institute as a result of the transfer. The maximum settlement BBSRC will fund reduces each year and is limited to claims made up to May 2023.</p>	Unquantifiable
<p>The National Measurement Office (NMO) is responsible for the disposal of all radioactive waste arising from scientific projects undertaken at the National Physical Laboratory. The contingent liability is unquantifiable.</p>	Unquantifiable
<p>The NMO also has a contingent liability for the decontamination of land and buildings on the Teddington estate where costs may be higher than those provided for. The contingent liability is unquantifiable</p>	Unquantifiable
<p>The STFC collaborates with a number of other international partners in the funding, management and operation of technical facilities which are not owned by STFC. In the event of a decision to withdraw from any of these arrangements, it is likely that STFC would assist in the search for a replacement partner to ensure that technical commitments were met. The most significant international collaborations are in respect of CERN and the European Southern Observatory. The contingent liability is unquantifiable.</p>	Unquantifiable

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
H	Biotechnology and Biological Sciences Research Council	2,000
H	Economic and Social Research Council	3,000
H	Engineering and Physical Sciences Research Council	480
H	Medical Research Council	18,450
H	Natural Environment Research Council	3,500
H	Science and Technology Facilities Council	119,515

UK Trade & Investment

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Reduction due to transfer to cover overhead costs associated with UKTI's overseas network.		-24,000,000	
(Section A) Reduction due to FCO transfer for Foreign Exchange gains on overseas currency spend		-3,669,000	
(Section A) Reduction showing Capital Virement for IT purchases		-517,000	
(Section A) Increase representing Cabinet Office GREAT contribution	14,500,000		
(Section A) Increase due to HMT funding for increased China and India development	6,000,000		
(Section A) Increase due to HMT funding for Mid-Sized Businesses initiative	4,000,000		
(Section A) Increase due to HMT funding for Africa development	2,000,000		
(Section A) Increase representing DCMS Milan Expo contribution	1,250,000		
(Section A) Increase representing BIS transfer for US Prospectus a campaign for US technology investment in UK.	719,000		
(Section A) Increase representing Cabinet Office transfer for Cyber Security	300,000		
(Section A) Increase representing BIS Cyber Security contribution	30,000		
Total change in Resource DEL (Voted)	28,799,000	-28,186,000	613,000
(Section A) Capital Virement for IT	517,000		
Total change in Capital DEL (Voted)	517,000		517,000
Revisions to the Net Cash Requirement reflect the net position of received GREAT funding and increased Programme funding for development of overseas markets with smaller miscellaneous transfers offset by large transfers to the FCO for agreed overheads and Foreign exchange pressure and a Capital Virement			
	1,130,000		
Total change in Net Cash Requirement	1,130,000		1,130,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	613,000	-	613,000
Capital	517,000	-	517,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	613,000	-	613,000
Capital	517,000	-	517,000
Non-Budget Expenditure	-		
Net cash requirement	1,130,000		

Supplementary amounts required in the year ending 31 March 2015 for expenditure by UK Trade & Investment on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

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

UK Trade & Investment will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
16,941	247,692	-2,811	3,424	14,130	251,116	1,198	517	1,715
<i>Of which:</i>								
A Trade development and promotion and inward investment								
16,941	247,692	-2,811	3,424	14,130	251,116	1,198	517	1,715
Total Spending in DEL								
		-2,811	3,424				517	
Total for Estimate								
		-2,811	3,424				517	
<i>Of which:</i>								
Voted Expenditure								
		-2,811	3,424				517	
Non Voted Expenditure								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	264,541	1,130	265,671

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								
14,130	-	14,130	270,157	-19,041	251,116	1,715	-	1,715
<i>Of which:</i>								
A Trade development and promotion and inward investment								
14,130	-	14,130	270,157	-19,041	251,116	1,715	-	1,715
Total Spending in DEL								
14,130	-	14,130	270,157	-19,041	251,116	1,715	-	1,715
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	5,000	-	5,000	-	-	-
<i>Of which:</i>								
B Trade development and promotion and inward investment								
-	-	-	5,000	-	5,000	-	-	-
Total Spending in AME								
-	-	-	5,000	-	5,000	-	-	-
Total for Estimate								
14,130	-	14,130	275,157	-19,041	256,116	1,715	-	1,715
<i>Of which:</i>								
Voted Expenditure								
14,130	-	14,130	275,157	-19,041	256,116	1,715	-	1,715
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	269,633	613	270,246
Net Capital Requirement	1,198	517	1,715
Accruals to cash adjustments	-6,290	-	-6,290
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,811	-	-1,811
New provisions and adjustments to previous provisions	-4,979	-	-4,979
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	500	-	500
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	264,541	1,130	265,671

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

£'000

Revised
Plans

Gross Administration Costs	14,130
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	14,130
Gross Programme Costs	275,157
<i>Less:</i>	
Programme DEL Income	-19,041
Programme AME Income	-
Non-budget income	-
Net Programme Costs	256,116
Total Net Operating Costs	270,246
<i>Of which:</i>	
Resource DEL	265,246
Capital DEL	-
Resource AME	5,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	270,246
<i>Of which:</i>	
Resource DEL	265,246
Resource AME	5,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	270,246

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-19,041***Of which:*

Programme

Sales of Goods and Services

-19,041

Of which:

A Trade development and promotion and inward investment

-19,041

Total Programme

-19,041

Total Voted Resource Income

-19,041

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

No CFER income or receipts are expected 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: Dominic Jermey

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

In discharging these responsibilities, particular regard is given to:

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

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

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 of forecast premium income	90,000,000		
(Section B) Reduction of underwriting fund provision expense, as a result of the reduced premium income		-76,000,000	
Total change in Resource AME (Voted)	90,000,000	-76,000,000	14,000,000
(Section E) Reduction in the funding requirement for Direct Lending loans		-220,000,000	
Total change in Capital AME (Voted)		-220,000,000	-220,000,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.		-130,000,000	
Total change in Net Cash Requirement		-130,000,000	-130,000,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	14,000,000	-	14,000,000
Capital	-220,000,000	-	-220,000,000
Total Net Budget			
Resource	14,000,000	-	14,000,000
Capital	-220,000,000	-	-220,000,000
Non-Budget Expenditure	-		
Net cash requirement	-130,000,000		

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

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

Some underwriting activity.

Annually Managed Expenditure:Expenditure arising from:

Arrangements made by ECGD in connection with exports of goods and services and overseas investments and expenditure arising from the creation and increase in provisions related to ECGD's operational activities.

Income arising from:

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

Export Credits Guarantee Department will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	15,419	-	14,000	-	29,419	298,449	-220,000	78,449
<i>Of which:</i>								
B Export Credits								
-	15,811	-	14,000	-	29,811	-	-	-
E Direct Lending								
-	-	-	-	-	-	320,000	-220,000	100,000
Total Spending in AME								
		-	14,000			-220,000		
Total for Estimate								
		-	14,000			-220,000		
<i>Of which:</i>								
Voted Expenditure								
		-	14,000			-220,000		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	34,507	-130,000	-95,493

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								
37,571	-17,686	19,885	-	-	-	630	-	630
<i>Of which:</i>								
A Export Credit Guarantees and Investments								
37,571	-17,686	19,885	-	-	-	630	-	630
Total Spending in DEL								
37,571	-17,686	19,885	-	-	-	630	-	630
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	166,107	-136,688	29,419	100,000	-21,551	78,449
<i>Of which:</i>								
B Export Credits								
-	-	-	158,432	-128,621	29,811	-	-	-
C Fixed Rate Export Finance / Export Finance Assistance								
-	-	-	7,000	-1,149	5,851	-	-	-
D GEFCO Loans and Interest Equalisation								
-	-	-	675	-6,918	-6,243	-	-21,551	-21,551
E Direct Lending								
-	-	-	-	-	-	100,000	-	100,000
Total Spending in AME								
-	-	-	166,107	-136,688	29,419	100,000	-21,551	78,449
Total for Estimate								
37,571	-17,686	19,885	166,107	-136,688	29,419	100,630	-21,551	79,079
<i>Of which:</i>								
Voted Expenditure								
37,571	-17,686	19,885	166,107	-136,688	29,419	100,630	-21,551	79,079
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	35,304	14,000	49,304
Net Capital Requirement	299,079	-220,000	79,079
Accruals to cash adjustments	-299,876	76,000	-223,876
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-800	-	-800
New provisions and adjustments to previous provisions	-190,179	76,000	-114,179
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-40,482	-	-40,482
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	20,000	-	20,000
Increase (-) / Decrease (+) in creditors	-88,783	-	-88,783
Use of provisions	368	-	368
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	34,507	-130,000	-95,493

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

£'000

Revised
Plans

Gross Administration Costs	37,203
<i>Less:</i>	
Administration DEL Income	-17,686
Net Administration Costs	19,517
Gross Programme Costs	166,475
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-136,688
Non-budget income	-
Net Programme Costs	29,787
Total Net Operating Costs	49,304
<i>Of which:</i>	
Resource DEL	19,517
Capital DEL	-
Resource AME	29,787
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	49,304
<i>Of which:</i>	
Resource DEL	19,885
Resource AME	29,419
<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)	49,304

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-17,686
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-17,686
<i>Of which:</i>	
A Export Credit Guarantees and Investments	-17,686
Total Administration	-17,686
Voted Resource AME	-136,688
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-128,621
<i>Of which:</i>	
B Export Credits	-128,621
Interest and Dividends	-8,067
<i>Of which:</i>	
C Fixed Rate Export Finance / Export Finance Assistance	-1,149
D GEFCO Loans and Interest Equalisation	-6,918
Total Programme	-136,688
Total Voted Resource Income	-154,374
Voted Capital AME	-21,551
<i>Of which:</i>	
Programme	
Repayments	-21,551
<i>Of which:</i>	
D GEFCO Loans and Interest Equalisation	-21,551
Total Programme	-21,551
Total Voted Capital Income	-21,551

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

No CFER income or receipts are expected 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: David Godfrey

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

In discharging these responsibilities, particular regard is given to:

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

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

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
i. Reserve funding, which relates to the expansion/enhancement of CMA's activities in the areas of cartel enforcement, anti-trust work and sector regulation.	12,000,000		
ii. Machinery of Government change to Department for Business, Innovation and Skills to cover Estate agency work.		-150,000	
iii. Attribution of income to cover various costs.	1,300,000	-1,300,000	
iv. Transfer to cover forecast capital costs in 2014/15		-700,000	
v. Budget Transfer from Department of Business, Innovation and Skills in respect of Fleetbank income	3,000,000		
Total change in Resource DEL (Voted)	16,300,000	-2,150,000	14,150,000
i. Increase in the level of provisions to cover litigation case costs, potential write off of some intangible assets, additional liabilities in early departure and early retirement future commitments.	2,700,000		
Total change in Resource AME (Voted)	2,700,000		2,700,000
i. Transfer to cover forecast capital costs in 2014/15	700,000		
ii. Machinery of Government change from Department of Business, Innovation and Skills.	300,000		
Total change in Capital DEL (Voted)	1,000,000		1,000,000
i. Revisions to the net cash requirement reflect changes to resources and capital as set out above.	15,150,000		
ii. Increase in Accruals to cash adjustment in respect of decrease in creditors	2,000,000		
Total change in Net Cash Requirement	17,150,000		17,150,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource† ††	14,150,000	-	14,150,000
Capital †††	1,000,000	-	1,000,000
Annually Managed Expenditure			
Resource	2,700,000	-	2,700,000
Capital	-	-	-
Total Net Budget			
Resource	16,850,000	-	16,850,000
Capital	1,000,000	-	1,000,000
Non-Budget Expenditure	-		
Net cash requirement† †† †††	17,150,000		

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

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

Recovery of legal costs, fees for common services provided to other departments, contributions from other departments towards the costs of market studies, recoveries of salaries of staff on loan or seconded to outside bodies, sale of plant and machinery, payments from Home Office under the recovered assets incentivisation scheme, payments for information and publications, private telephone calls, vending machines, postal and bank charge recoveries and income from office space rental, contribution from BIS for Fleetbank House sub-let income.

Annually Managed Expenditure:Expenditure arising from:

Provisions and other non-cash costs.

Competition and Markets Authority will account for this Estimate.

† £13,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £13,000,000 resource DEL spending supporting the service under section A of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2015.

†† Policy responsibility for estate agency regulation remained with the Department for Business, Innovation and Skills on creation of the Competition and Markets Authority on 1 April 2014. Within the overall changes sought in this Estimate, a correction has been made to the original Machinery of Government change which had included estate agency regulation:

- a) Departmental Expenditure Limit – Resource (Voted) is reduced by £150,000; and
- b) the net cash requirement is reduced by £150,000.

††† In addition, a further correction has been made to the original Machinery of Government change:

- a) Capital (Voted) is increased by £300,000; and
- b) the net cash requirement is increased by £300,000.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital	
Admin	Prog	Admin	Prog	Admin	Prog		Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
18,552	32,696	-	14,150	18,552	46,846	763	1,000	1,763
<i>Of which:</i>								
A Competition Promotion								
18,552	32,696	-	14,150	18,552	46,846	763	1,000	1,763
Total Spending in DEL								
		-	14,150			1,000		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	500	-	2,700	-	3,200	-	-	-
<i>Of which:</i>								
B Competition Promotion								
-	500	-	2,700	-	3,200	-	-	-
Total Spending in AME								
		-	2,700			-		
Total for Estimate								
		-	16,850			1,000		
<i>Of which:</i>								
Voted Expenditure								
		-	16,850			1,000		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	52,639	17,150	69,789

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								
18,552	-	18,552	48,146	-1,300	46,846	1,763	-	1,763
<i>Of which:</i>								
A Competition Promotion								
18,552	-	18,552	48,146	-1,300	46,846	1,763	-	1,763
Total Spending in DEL								
18,552	-	18,552	48,146	-1,300	46,846	1,763	-	1,763
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	3,200	-	3,200	-	-	-
<i>Of which:</i>								
B Competition Promotion								
-	-	-	3,200	-	3,200	-	-	-
Total Spending in AME								
-	-	-	3,200	-	3,200	-	-	-
Total for Estimate								
18,552	-	18,552	51,346	-1,300	50,046	1,763	-	1,763
<i>Of which:</i>								
Voted Expenditure								
18,552	-	18,552	51,346	-1,300	50,046	1,763	-	1,763
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	51,748	16,850	68,598
Net Capital Requirement	763	1,000	1,763
Accruals to cash adjustments	128	-700	-572
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,372	-	-3,372
New provisions and adjustments to previous provisions	-500	-2,700	-3,200
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	4,000	2,000	6,000
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	52,639	17,150	69,789

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

£'000

Revised
Plans

Gross Administration Costs	18,552
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	18,552
Gross Programme Costs	51,346
<i>Less:</i>	
Programme DEL Income	-1,300
Programme AME Income	-
Non-budget income	-
Net Programme Costs	50,046
Total Net Operating Costs	68,598
<i>Of which:</i>	
Resource DEL	65,398
Capital DEL	-
Resource AME	3,200
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	68,598
<i>Of which:</i>	
Resource DEL	65,398
Resource AME	3,200
<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)	68,598

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-1,300***Of which:*

Programme

Sales of Goods and Services

-1,300

Of which:

A Competition Promotion

-1,300

Total Programme

-1,300
Total Voted Resource Income

-1,300

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

No CFER income or receipts are expected 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: Alex Chisholm

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

In discharging these responsibilities, particular regard is given to:

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

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

UK Atomic Energy Authority Pension Schemes

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) An increase in non-cash costs of £49,656,000 mainly recognising a new provision for a bulk transfer under scheme liabilities, and a £113,000 reduction in receipts of employers' and employees' contributions	49,769,000		
Total change in Resource AME (Voted)	49,769,000		49,769,000
(Section A) An increase in payments against provisions of £15,945,000, a £113,000 reduction in receipts of employers' and employees' contributions.	16,058,000		
Also a decrease in creditors of £10,542,000	10,542,000		
Total change in Net Cash Requirement	26,600,000		26,600,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	49,769,000	-	49,769,000
Capital	-	-	-
Total Net Budget			
Resource	49,769,000	-	49,769,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	26,600,000		

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

Annually Managed Expenditure:Expenditure arising from:

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

Income arising from:

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

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

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	279,800	-	49,769	-	329,569	-	-	-
<i>Of which:</i>								
A Pensions, transfer values, repayments of contributions								
-	279,800	-	49,769	-	329,569	-	-	-
Total Spending in AME								
			-	49,769				
Total for Estimate								
			-	49,769				
<i>Of which:</i>								
Voted Expenditure								
		-	49,769					
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	239,400	26,600	266,000

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								
-	-	-	358,356	-28,787	329,569	-	-	-
<i>Of which:</i>								
A Pensions, transfer values, repayments of contributions								
-	-	-	358,356	-28,787	329,569	-	-	-
Total Spending in AME								
-	-	-	358,356	-28,787	329,569	-	-	-
Total for Estimate								
-	-	-	358,356	-28,787	329,569	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	358,356	-28,787	329,569	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	279,800	49,769	329,569
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-40,400	-23,169	-63,569
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-308,700	-49,656	-358,356
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	10,542	10,542
Use of provisions	268,300	15,945	284,245
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	239,400	26,600	266,000

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

£'000

Revised
Plans

Gross Programme Costs	358,356
<i>Of which:</i>	
Increases in liability	49,326
Interest on scheme liability	265,030
Other expenditure	-
<i>Less:</i>	
Contributions received	-26,361
Transfers in	-2,015
Other income	-411
Net Programme Costs	329,569
Total Net Operating Costs	329,569
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	329,569
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	329,569
<i>Of which:</i>	
Resource DEL	-
Resource AME	329,569
<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)	329,569

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME	-28,787
<i>Of which:</i>	
Programme	
Pensions	-28,787
<i>Of which:</i>	
A Pensions, transfer values, repayments of contributions	-28,787
Total Programme	<u>-28,787</u>
Total Voted Resource Income	<u>-28,787</u>

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

No CFER income or receipts are expected 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: Martin Donnelly

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

In discharging these responsibilities, particular regard is given to:

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

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

Home Office

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
DEL changes:			
(Section H) Funding for Tribunal costs.			
Admin	151,300,000		
Programme	85,700,000		
(Section A) Programme to cover additional forecast costs. The associated utilisation of provision is shown in the 'AME changes:' section below.			
	80,000,000		
(Section A) Programme funding to meet the additional costs of policing the NATO summit.			
	35,000,000		
(Section F) Programme funding to cover additional Border Force operational costs at Calais.			
	6,000,000		
(Section A) Programme grant funding to support a number of Police forces to make savings on PFI projects.			
	2,000,000		
(DUP) Admin rebate from HM Treasury for efficient cash management.			
	210,000		
(Section B) Programme funding for counter terrorism measures.			
	700,000		
(DUP) Admin reduction reflecting the Department's expected VAT saving on purchasing shared legal services.			
		-858,000	
(DUP) Admin fine by HM Treasury for appointing a Director before formal approval was granted.			
		-20,000	
Transfers to and from other Government departments:			
(Section B) Admin to the National Crime Agency to fund work originally carried out by the National Fraud Authority			
		-3,200,000	
(Section C) Programme to the Foreign and Commonwealth Office for the Returns and Reintegration Fund.			
		-2,800,000	

(Section H) Admin to the HM Court Service of the Ministry of Justice to cover costs associated with Immigration Act 2014.		-2,170,000
(Section H) Admin to the Ministry of Justice for the transfer of print and publication functions.		-320,000
(Section H) Admin expenditure and income to HM Revenue and Customs for the Civil Service Learning apprenticeship scheme.	198,000	-198,000
(Section D) Programme from the Department for International Development to support the Syrian Vulnerable Persons Resettlement Project.	2,000,000	
(Section A) Programme from the Ministry of Justice to fund work with victims of child sexual exploitation	4,850,000	
(Section A) Programme from the Department for Communities and Local Government for Council tax Freeze grant.	7,300,000	
(Section D) Programme from the Ministry of Defence for the Afghan Refugee Fund.	11,000,000	
(Section B) Programme from the Security and Intelligence Agencies to strengthen national cyber security.	25,393,000	
Machinery of Government transfer:		
The functions of the Gangmasters Licensing Authority transferred from the Department of Environment, Food and Rural Affairs on 9th April 2014. The resources transferred are as follows:		
(Section I)		
Admin	1,610,000	
Programme:	2,825,000	
Neutral transfers to reflect the latest forecast budget allocations		
(Section A) Crime and Policing Group:	21,351,000	-17,445,000
(Section B) Office for Security and Counter Terrorism:	1,700,000	-1,819,000
(Section C) Immigration Enforcement:	22,190,000	-685,000
(Section D) UK Visas and Immigration:	19,396,000	-21,752,000
(Section E) International and Immigration Policy:	626,000	-910,000
(Section F) Border Force:	1,757,000	-4,152,000
(Section G) HM Passport Office:		-28,854,000
(Section H) Enablers:	28,761,000	-13,628,000
(Section I) Arms Length Bodies (Net):	12,693,000	-19,797,000
DUP:	32,367,000	-31,799,000

Other:			
(Section I) Office for National Statistics re-classification of the Disclosure and Barring Service from an Arms Length Body to a Public Corporation.			
Admin	14,878,000	-14,878,000	
Programme	124,721,000	-124,721,000	
Total change in Resource DEL (Voted)	696,526,000	-290,006,000	406,520,000
AME changes:			
(Section L): Increase in AME to help meet the forecast cost of Police superannuation.			
	819,000,000		
(Section K): AME utilisation of provision in respect of additional forecast costs as shown in the 'DEL' changes: section above.			
		-80,000,000	
Neutral transfers to reflect the latest forecast budget allocations:			
(Section K) AME charges:			
		-1,000	
(Section M) AME charges Arms Length Bodies (Net)			
	1,000		
Total change in Resource AME (Voted)	819,001,000	-80,001,000	739,000,000
DEL changes:			
Return of capital to HM Treasury.			
(Section B)		-23,000,000	
(Section D)		-4,000,000	
(Section F)		-13,000,000	
(Section H)		-4,090,000	
DUP		-5,910,000	
Transfers to and from other Government departments:			
(Section B): National cyber security funding from the Security and Intelligence Agencies.	1,893,000		
(Section H) Airborne data link migration funding from the Ministry of Defence.	12,300,000		
(Section B) Return of surplus capital from the National Crime Agency.	6,000,000		

Neutral transfers to reflect the latest forecast budget allocations:

(Section A) Crime and Policing Group:	18,774,000		
(Section C) Immigration Enforcement:	2,800,000		
(Section D) UK Visas and Immigration:	6,000,000		
(Section F) Border Force:		-5,040,000	
(Section G) HM Passport Office:	41,000		
(Section H) Enablers:	5,040,000	-8,800,000	
(Section I) Arms Length Bodies (Net):		-18,725,000	
DUP:		-90,000	
Total change in Capital DEL (Voted)	52,848,000	-82,655,000	-29,807,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above and also movements in debtors and creditors.	684,531,000		
Total change in Net Cash Requirement	684,531,000	-	684,531,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	406,520,000	-	406,520,000
Capital	-29,807,000	-	-29,807,000
Annually Managed Expenditure			
Resource	739,000,000	-	739,000,000
Capital	-	-	-
Total Net Budget			
Resource	1,145,520,000	-	1,145,520,000
Capital	-29,807,000	-	-29,807,000
Non-Budget Expenditure	-		
Net cash requirement †	684,531,000		

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

Departmental Expenditure Limit:Expenditure arising from:

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

Identity management; passports.

Emergency planning; counter-terrorism and intelligence.

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

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

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

Payments of grant and grant-in-aid to other organisations promoting Home

Office objectives; support to local authorities including Area Based Grants; payments to other Government departments; the administration and operation of the department; and other non-cash items.

* Gangmasters Licensing 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.

Counter-terrorism work, and intelligence.

Cyber crime.

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

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

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

Pensions; and other non-cash items.

Home Office will account for this Estimate.

† The Gangmasters Licensing Authority was transferred from the Department for Environment, Food and Rural Affairs on 9 April 2014. 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 £4,435,000

(b) and the net cash requirement is increased by £4,235,000.

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								
434,615	10,295,196	146,552	259,968	581,167	10,555,164	420,382	-29,807	390,575
<i>Of which:</i>								
A Crime and Policing Group								
39,040	8,457,957	2,381	130,675	41,421	8,588,632	127,500	18,774	146,274
B Office for Security and Counter Terrorism								
52,095	632,201	-3,319	26,093	48,776	658,294	102,182	-21,107	81,075
C Immigration Enforcement								
8,655	434,839	-664	19,369	7,991	454,208	-	2,800	2,800
D UK Visas & Immigration								
13,578	-278,306	2,545	8,099	16,123	-270,207	6,000	2,000	8,000
E International & Immigration Policy								
22,192	15,072	626	-910	22,818	14,162	6,000	-	6,000
F Border Force								
5,490	513,694	-292	3,897	5,198	517,591	75,400	-18,040	57,360
G HM Passport Office								
3,000	-	-	-28,854	3,000	-28,854	18,450	41	18,491
H Enablers								
244,558	451,552	164,986	84,657	409,544	536,209	44,950	4,450	49,400
I Arms Length Bodies (Net)								
27,683	86,410	-1,387	-1,282	26,296	85,128	39,900	-18,725	21,175
DUP								
18,324	-18,224	-18,324	18,224	-	-	-	-	-
Total Spending in DEL								
		146,552	259,968			-29,807		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	1,378,222	-	739,000	-	2,117,222	-	-	-
<i>Of which:</i>								
K AME Charges								
-	3,682	-	-80,001	-	-76,319	-	-	-
L Police Superannuation								
-	1,374,540	-	819,000	-	2,193,540	-	-	-
M AME Charges Arms Length Bodies (Net)								
-	-	-	1	-	1	-	-	-
Total Spending in AME								
		-	739,000			-		
Total for Estimate								
		146,552	998,968			-29,807		

<i>Of which:</i>		
Voted Expenditure	146,552	998,968
Non Voted Expenditure	-	-
		-29,807
		-
		£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	12,267,838	684,531	12,952,369

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								
677,862	-96,695	581,167	12,294,251	-1,739,087	10,555,164	432,275	-41,700	390,575
<i>Of which:</i>								
A Crime and Policing Group								
45,934	-4,513	41,421	8,616,446	-27,814	8,588,632	146,274	-	146,274
B Office for Security and Counter Terrorism								
48,776	-	48,776	832,742	-174,448	658,294	81,075	-	81,075
C Immigration Enforcement								
7,991	-	7,991	460,294	-6,086	454,208	2,800	-	2,800
D UK Visas & Immigration								
16,123	-	16,123	752,673	-1,022,880	-270,207	8,000	-	8,000
E International & Immigration Policy								
22,818	-	22,818	15,162	-1,000	14,162	6,000	-	6,000
F Border Force								
5,241	-43	5,198	525,548	-7,957	517,591	57,360	-	57,360
G HM Passport Office								
60,002	-57,002	3,000	343,144	-371,998	-28,854	18,491	-	18,491
H Enablers								
444,681	-35,137	409,544	663,113	-126,904	536,209	91,100	-41,700	49,400
I Arms Length Bodies (Net)								
26,296	-	26,296	85,128	-	85,128	21,175	-	21,175
J European Solidarity Mechanism (Net)								
-	-	-	1	-	1	-	-	-
Total Spending in DEL								
677,862	-96,695	581,167	12,294,251	-1,739,087	10,555,164	432,275	-41,700	390,575
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	2,117,222	-	2,117,222	-	-	-
<i>Of which:</i>								
K AME Charges								
-	-	-	-76,319	-	-76,319	-	-	-
L Police Superannuation								
-	-	-	2,193,540	-	2,193,540	-	-	-
M AME Charges Arms Length Bodies (Net)								
-	-	-	1	-	1	-	-	-
Total Spending in AME								
-	-	-	2,117,222	-	2,117,222	-	-	-
Total for Estimate								
677,862	-96,695	581,167	14,411,473	-1,739,087	12,672,386	432,275	-41,700	390,575

<i>Of which:</i>									
Voted Expenditure									
677,862	-96,695	581,167	14,411,473	-1,739,087	12,672,386	432,275	-41,700	390,575	
Non Voted Expenditure									
-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	12,108,033	1,145,520	13,253,553
Net Capital Requirement	420,382	-29,807	390,575
Accruals to cash adjustments	-260,577	-431,182	-691,759
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-252,090	-9,377	-261,467
New provisions and adjustments to previous provisions	-4,357	-721,887	-726,244
Departmental Unallocated Provision	-100	100	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-523	-523
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-153,993	21,393	-132,600
Add cash grant-in-aid	135,606	-31,961	103,645
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	7,300	172,700	180,000
Increase (-) / Decrease (+) in creditors	-	56,462	56,462
Use of provisions	7,057	81,911	88,968
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	12,267,838	684,531	12,952,369

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

£'000

	Plans
Gross Administration Costs	581,311
<i>Less:</i>	
Administration DEL Income	-96,695
Net Administration Costs	484,616
Gross Programme Costs	14,675,236
<i>Less:</i>	
Programme DEL Income	-1,739,087
Programme AME Income	-
Non-budget income	-70,292
Net Programme Costs	12,865,857
Total Net Operating Costs	13,350,473
<i>Of which:</i>	
Resource DEL	10,942,963
Capital DEL	180,080
Resource AME	2,206,190
Capital AME	-
Non-budget	21,240
<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	-180,080
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	70,292
Other adjustments	12,868
Total Resource Budget	13,253,553
<i>Of which:</i>	
Resource DEL	11,136,331
Resource AME	2,117,222
<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)	13,253,553

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-1,835,782
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-5,818
<i>Of which:</i>	
A: Crime and Policing Group	-679
F: Border Force	-43
H: Enablers	-5,096
Other Grants	-10,350
<i>Of which:</i>	
A: Crime and Policing Group	-2,735
H: Enablers	-7,615
Other Income	-22,426
<i>Of which:</i>	
H: Enablers	-22,426
Taxation	-58,101
<i>Of which:</i>	
A: Crime and Policing Group	-1,099
G: HM Passport Office	-57,002
Total Administration	<u>-96,695</u>
 Programme	
EU Grants Received	-26,614
<i>Of which:</i>	
H: Enablers	-26,614
Sales of Goods and Services	-1,170,131
<i>Of which:</i>	
A: Crime and Policing Group	-27,853
B: Office for Security and Counter Terrorism	-165
C: Immigration Enforcement	-230
D: UK Visas & Immigration	-1,021,680
F: Border Force	-5,230
G: HM Passport Office	-25,443
H: Enablers	-89,530
Other Grants	-16,727
<i>Of which:</i>	
A: Crime and Policing Group	-997
B: Office for Security and Counter Terrorism	-12,283
F: Border Force	-100
H: Enablers	-3,347
Other Income	-11,098
<i>Of which:</i>	
A: Crime and Policing Group	1,036
C: Immigration Enforcement	-2,506
D: UK Visas & Immigration	-1,200

C: International & Immigration Policy	-1,000
G: HM Passport Office	-15
H: Enablers	-7,413
Taxation	-514,517
<i>Of which:</i>	
B: Office for Security and Counter Terrorism	-162,000
C: Immigration Enforcement	-3,350
F: Border Force	-2,627
G: HM Passport Office	-346,540
Total Programme	<u>-1,739,087</u>
 Total Voted Resource Income	 <u>-1,835,782</u>
 Voted Capital DEL	 -41,700
<i>Of which:</i>	
Programme	
Sales of Assets	-41,700
<i>Of which:</i>	
H: Enablers	-41,700
Total Programme	<u>-41,700</u>
 Total Voted Capital Income	 <u>-41,700</u>

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

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

£'000

	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)	-70,292	-70,292	-	-	-70,292	-70,292
Total	-70,292	-70,292	-	-	-70,292	-70,292

Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Consular premium	-68,634	-68,634	-	-	-68,634	-68,634
Animal licence fees	-1,658	-1,658	-	-	-1,658	-1,658
Total	-70,292	-70,292	-	-	-70,292	-70,292

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Mark Sedwill

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

ALB Accounting Officers:

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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	47,538	7,600	47,600
I	Independent Police Complaints Commission	58,263	8,275	48,000
I	Office of the Immigration Services Commissioner	3,810	-	3,810
I	Security Industry Authority	-2,621	5,300	-
I	Gangmasters Licensing Authority	4,435	-	4,235
Total		111,425	21,175	103,645

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
H	DEMOS: Mapping integration grant	60

Part III: Note K - Contingent Liabilities

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

The following liabilities are judged to be unquantifiable:

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

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

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

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

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

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

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

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

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

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

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

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

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

Action since English/French convention signed 24 November 2003:

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

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

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

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

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

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

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

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

Serious Organised Crime Squad (Minute dated 11 October 2011)

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

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

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

Cyclamen (Minute dated 29 May 2009)

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

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

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

Chief Inspector of UKBA

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

National Crime Agency

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Transfers to and from other Government departments:			
(Section A) Admin from the Home Office to fund work originally carried out by the National Fraud Authority.	3,200,000		
Neutral transfers to reflect the latest budget allocation:			
(Section A) Increase in programme income and expenditure for additional funding for projects and investigations tasked to the Agency.	5,000,000	-5,000,000	
Total change in Resource DEL (Voted)	8,200,000	-5,000,000	3,200,000
AME changes:			
(Section B): Increase in AME to cover estimated provisions across the National Crime Agency.	75,000,000		
Neutral transfers to reflect the latest budget allocation:			
(Section B) Increase provisions by re-allocating cash AME.	17,000,000	-17,000,000	
Total change in Resource AME (Voted)	92,000,000	-17,000,000	75,000,000
Budget Exchange:			
(Section A) Re-allocate budget to meet forecast capital pressures in 2015-16.		-1,840,000	
Transfers to and from other Government departments:			
(Section A) Return surplus capital to the Home Office		-6,000,000	
Total change in Capital DEL (Voted)	-	-7,840,000	-7,840,000
Revisions to the net cash requirement reflect the change to resources and capital as set out above.		-21,850,000	
Total change in Net Cash Requirement	-	-21,850,000	-21,850,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	3,200,000	-	3,200,000
Capital	-7,840,000	-	-7,840,000
Annually Managed Expenditure			
Resource	75,000,000	-	75,000,000
Capital	-	-	-
Total Net Budget			
Resource	78,200,000	-	78,200,000
Capital	-7,840,000	-	-7,840,000
Non-Budget Expenditure	-		
Net cash requirement	-21,850,000		

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

Departmental Expenditure Limit:Expenditure arising from:

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

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

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

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

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

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

Income arising from:

Training and accreditation fees for Financial Investigators.

Cyber Crime Prevention

Safeguarding children

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

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

Annually Managed Expenditure:Expenditure arising from:

Pensions and other non cash items.

National Crime Agency will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
29,700	388,000	3,200	-	32,900	388,000	46,000	-7,840	38,160
<i>Of which:</i>								
A National Crime Agency								
29,700	388,000	3,200	-	32,900	388,000	46,000	-7,840	38,160
Total Spending in DEL								
		3,200	-			-7,840		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	117,000	-	75,000	-	192,000	-	-	-
<i>Of which:</i>								
B National Crime Agency AME								
-	117,000	-	75,000	-	192,000	-	-	-
Total Spending in AME								
		-	75,000			-		
Total for Estimate								
		3,200	75,000			-7,840		
<i>Of which:</i>								
Voted Expenditure								
		3,200	75,000			-7,840		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	485,800	-21,850	463,950

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								
33,449	-549	32,900	438,216	-50,216	388,000	49,245	-11,085	38,160
<i>Of which:</i>								
A National Crime Agency								
33,449	-549	32,900	438,216	-50,216	388,000	49,245	-11,085	38,160
Total Spending in DEL								
33,449	-549	32,900	438,216	-50,216	388,000	49,245	-11,085	38,160
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	192,000	-	192,000	-	-	-
<i>Of which:</i>								
B National Crime Agency AME								
-	-	-	192,000	-	192,000	-	-	-
Total Spending in AME								
-	-	-	192,000	-	192,000	-	-	-
Total for Estimate								
33,449	-549	32,900	630,216	-50,216	580,000	49,245	-11,085	38,160
<i>Of which:</i>								
Voted Expenditure								
33,449	-549	32,900	630,216	-50,216	580,000	49,245	-11,085	38,160
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	534,700	78,200	612,900
Net Capital Requirement	46,000	-7,840	38,160
Accruals to cash adjustments	-94,900	-92,210	-187,110
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-37,000	-	-37,000
New provisions and adjustments to previous provisions	-100,000	-95,000	-195,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-210	-210
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	22,100	-	22,100
Increase (-) / Decrease (+) in creditors	20,000	-	20,000
Use of provisions	-	3,000	3,000
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	485,800	-21,850	463,950

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

£'000

	Plans
Gross Administration Costs	33,449
<i>Less:</i>	
Administration DEL Income	-549
Net Administration Costs	32,900
Gross Programme Costs	630,216
<i>Less:</i>	
Programme DEL Income	-61,301
Programme AME Income	-
Non-budget income	-
Net Programme Costs	568,915
Total Net Operating Costs	601,815
<i>Of which:</i>	
Resource DEL	417,900
Capital DEL	-11,085
Resource AME	195,000
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	11,085
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	612,900
<i>Of which:</i>	
Resource DEL	420,900
Resource AME	192,000
<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)	612,900

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-50,765
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-199
<i>Of which:</i>	
A: National Crime Agency	-199
Other Grants	-350
<i>Of which:</i>	
A: National Crime Agency	-350
Total Administration	<u>-549</u>
Programme	
Sales of Goods and Services	-15,075
<i>Of which:</i>	
A: National Crime Agency	-15,075
Other Grants	-35,141
<i>Of which:</i>	
A: National Crime Agency	-35,141
Total Programme	<u>-50,216</u>
Total Voted Resource Income	<u>-50,765</u>
Voted Capital DEL	-11,085
<i>Of which:</i>	
Programme	
Other Grants	-11,085
<i>Of which:</i>	
A: National Crime Agency	-11,085
Total Programme	<u>-11,085</u>
Total Voted Capital Income	<u>-11,085</u>

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

No CFER income or receipts are expected 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: Keith Bristow QPM

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

In discharging these responsibilities, particular regard is given to:

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

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

Part III: Note K - Contingent Liabilities

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

Charity Commission

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Draw-down of £550k in respect of the Transform Programme as agreed with HM Treasury.	550,000		
Vire £250k from GAE to Capital to allow expenditure on Capital systems, supporting future years reduction in funding.		-250,000	
Increase in expenditure and income to cover projects funded by other Departments.	200,000	-200,000	
Total change in Resource DEL (Voted)	750,000	-450,000	300,000
Draw-down of £300k in respect of the Transform Programme as agreed with HM Treasury.	300,000		
Vire £250k from GAE to Capital to allow expenditure on Capital systems, supporting future years reduction in funding.	250,000		
Total change in Capital DEL (Voted)	550,000	-	550,000
Revisions to Net Cash Requirement to reflect changes to resources and capital as laid out above.	850,000		
Total change in Net Cash Requirement	850,000	-	850,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	300,000	-	300,000
Capital	550,000	-	550,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	300,000	-	300,000
Capital	550,000	-	550,000
Non-Budget Expenditure	-		
Net cash requirement	850,000		

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

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

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

Charity Commission will account for this Estimate.

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
21,143	-	300	-	21,443	-	412	550	962
<i>Of which:</i>								
A: Giving the public confidence in the integrity of charity								
21,143	-	300	-	21,443	-	412	550	962
Total Spending in DEL								
		300	-			550		
Total for Estimate								
		300	-			550		
<i>Of which:</i>								
Voted Expenditure								
		300	-			550		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	20,635	850	21,485

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								
23,143	-1,700	21,443	-	-	-	962	-	962
<i>Of which:</i>								
A Giving the public confidence in the integrity of charity								
23,143	-1,700	21,443	-	-	-	962	-	962
Total Spending in DEL								
23,143	-1,700	21,443	-	-	-	962	-	962
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	215	-	215	-	-	-
<i>Of which:</i>								
C Provisions within AME								
-	-	-	215	-	215	-	-	-
Total Spending in AME								
-	-	-	215	-	215	-	-	-
Total for Estimate								
23,143	-1,700	21,443	215	-	215	962	-	962
<i>Of which:</i>								
Voted Expenditure								
23,143	-1,700	21,443	215	-	215	962	-	962
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	21,358	300	21,658
Net Capital Requirement	412	550	962
Accruals to cash adjustments	-1,135	-	-1,135
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-850	-	-850
New provisions and adjustments to previous provisions	-240	-	-240
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-70	-	-70
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	25	-	25
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	20,635	850	21,485

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

£'000

	Plans
Gross Administration Costs	23,118
<i>Less:</i>	
Administration DEL Income	-1,700
Net Administration Costs	21,418
Gross Programme Costs	240
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	240
Total Net Operating Costs	21,658
<i>Of which:</i>	
Resource DEL	21,418
Capital DEL	-
Resource AME	240
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	21,658
<i>Of which:</i>	
Resource DEL	21,443
Resource AME	215
<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)	21,658

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL	-1,700
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-1,700
<i>Of which:</i>	
A: Giving the public confidence in the integrity of charity	-1,700
Total Administration	<u>-1,700</u>
Total Voted Resource Income	<u>-1,700</u>

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

No CFER income or receipts are expected 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: 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.

Ministry of Justice

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section A - Additional Funding for general pressures within the Ministry of Justice.	218,000,000		
Section A - Modernisation Funding.	120,000,000		
Section A - Funding in relation to the O'Brien Judgement.	110,000,000		
Section C - Direct Lodgement Funding from Department for Work and Pensions (DWP).	3,672,000		
Section C - Tax Expansion Project funding from HM Revenue and Customs (HMRC).	3,026,000		
Section C - Immigration Act Implementation Project funding from Home Office.	2,170,000		
Section A - Temporary Exchequer grant in accordance with Article 11 of the Royal Charter on self-regulation of the press.	900,000		
Section A - Design 102 costs from Home Office.	320,000		
Section A - Machinery of Government change in relation to the National Association of Child Contact Centres from Department for Education (DfE).	261,000		
Section B - Funding of Virtual Campus from Department for Business Innovation and Skills (DBIS).	256,000		
Section A - Design 102 Costs from Cabinet Office.	61,000		
Section C - Social Housing Fraud Act funding from Department for Communities and Local Government (DCLG).	20,000		
Section B - Offender learning costs from Department for Business Innovation and Skills (DBIS).	20,000		
Section A - Funding for Scotland Office audit fees.		-15,000	
Section A - Cash charges from HM Treasury.		-23,000	
Section B - Transfer to Department for Business Innovation and Skills (DBIS) in relation to prisoner education costs.		-298,000	
Section A - Adjustment in relation to change in VAT rules on legal costs.		-984,000	
Section B - Transfer to Department of Health (DoH) in relation to Offender Health Costs.		-2,200,000	
Section A - Transfer to Home Office in relation to the Victims' Fund.		-4,850,000	
Section B - Transfer to Department of Health (DoH) in relation to offender health costs.		-15,700,000	
Section A - Budget Exchange.		-100,000,000	
Section A - Retention of Additional Fine Income as agreed with HM Treasury.	137,000,000	-137,000,000	

(Section A to Section C) Transfer of ICT costs.	101,363,000	-101,363,000
(Section E to Section A) Juvenile Secure Estate Grant.	61,700,000	-61,700,000
(Section B to Section A) Transfer of Estates Costs.	56,000,000	-56,000,000
(Section N to section M) Reprofitting of spend in LAA between Civil and Criminal Legal Aid.	40,000,000	-40,000,000
(Section N to Section A) Reduction in LAA - Civil legal aid funding.	21,200,000	-21,200,000
(Section A to Section B) Transfer of NICTS Costs.	20,400,000	-20,400,000
(Section C to Section A) Transfer of ICT costs for the SMXi Project.	18,112,000	-18,112,000
(Section A to Section B) Transfer to Modernisation Funding.	17,900,000	-17,900,000
(Section A to Section C) Transfer of Modernisation Funding.	16,800,000	-16,800,000
Section B - Switch programme to Admin Budget as agreed with HM Treasury.	16,000,000	-16,000,000
(Section E to Section A) LASPO/Infrastructure Grant.	11,000,000	-11,000,000
(Section A to Section B) Transfer of Contractors Escorts Costs.	10,000,000	-10,000,000
(Section A to Section O) In relation to additional funding for Central Funds.	8,000,000	-8,000,000
(Section P to Section A) Family & Information Support Grant.	6,500,000	-6,500,000
(Section A to Section E) Serco and Oakhill novation.	6,070,000	-6,070,000
(Section A to Section Q) Additional funding for CICA Agency.	5,550,000	-5,550,000
(Section A to Section L) In relation to increase in Depreciation Budget for Legal Aid Agency.	4,000,000	-4,000,000
(Section B to Section E) Community Payback Costs.	1,317,000	-1,317,000
(Section A to Section C) Transfer of ICT costs in relation to the ATOS contract.	1,228,000	-1,228,000
(Section A to Section J) Increase in funding for Office of Legal Complaints.	1,201,000	-1,201,000
(Section A to Section L) Transfer of modernisation funding.	1,000,000	-1,000,000
(Section C to Section A) In relation to OSPT accommodation costs at Victory House.	727,000	-727,000
(Section A to Section I) Additional Funding for Information Commissioners' Office.	682,000	-682,000
(Section A to Section B) Transfer of Staff costs.	554,000	-554,000
(Section A to Section D) In relation to decrease in income receipts within the Office of the Public Guardian.	552,000	-552,000
(Section A to Section E) Transfer of Staff Costs.	424,000	-424,000
(Section C to Section L) In relation to transfer of the National Tax Team (NTT).	400,000	-400,000
(Section F to Section A) In relation to reduction in Parole Board funding.	376,000	-376,000
(Section A to Section C) Transfer of ICT costs in relation to the SMXi Project.	275,000	-275,000
(Section A to Section C) In relation to transfer of Small Systems team.	187,000	-187,000
(Section H to Section A) Reduction in funding for JAC.	167,000	-167,000
(Section F to Section A) In relation to reduction in depreciation funding for Parole Board.	140,000	-140,000
from Parole Board to Criminal Cases Review Commission.	124,000	-124,000

(Section E to Section A) Restorative Justice receipts.	100,000	-100,000	
(Section G to Section A) Reduction in funding for OLC.	55,000	-55,000	
(Section A to Section E) Barnardo's and Resettlement Evaluation Funding.	50,000	-50,000	
(Section A to Section E) Staff subsistence costs.	6,000	-6,000	
(Section P to Section A) Reduction in funding for CAF/CASS.	6,000	-6,000	
(Section J to Section S) Increase in CFERS for Office of Legal Complaints (OLC).		-615,000	
Total change in Resource DEL (Voted)	1,025,872,000	-691,851,000	334,021,000
(Section J to Section S) - Increase in CFERS for Office of Legal Complaints (OLC).	615,000		
Total change in Resource DEL (Non-Voted)	615,000	-	615,000
Section T - Funding for Legacy Probation Pensions.	35,000,000		
Section T- Funding for O'Brien Provisions.	15,000,000		
Section W - Funding for impairment of Hassockfield STC.	10,000,000		
(Section T to Section U) Transfer of Funding for Legacy Probation Pensions.	66,000,000	-66,000,000	
(Section T to Section U) Transfer of Funding for Civil Service Injury Benefit Scheme.	2,000,000	-2,000,000	
(Section T to Section V) Transfer of Funding for Estates Impairments.	30,000,000	-30,000,000	
(Section T to Section X) Increase in AME funding for Criminal Cases Review Commission.	409,000	-409,000	
(Section T to Section Y) Reduction in AME funding for Judicial Appointments Commission.	3,000	-3,000	
(Section T to Section AA) Increase in AME funding for Legal Aid Agency Admin.	400,000	-400,000	
(Section T to Section AB) Reduction in AME funding for Criminal Injuries Compensation Authority Agency.	30,698,000	-30,698,000	
(Section T to Section AB) Increase in AME funding for Children and Family Court Advisory and Support Service.	4,971,000	-4,971,000	
Total change in Resource AME (Voted)	194,481,000	-134,481,000	60,000,000
Section A - Transfer to Cabinet Office of funding for the Identity Assurance Frameworks.		-5,000,000	
Section A - Transfer from HM Revenue and Customs (HMRC) for Tax Expansion Project.		228,000	
(Section B to Section A) Reduction in Capital Funding for NOMS.	5,000,000	-5,000,000	
(Section A to Section D) Increase in Capital Funding for Office of the Public Guardian.	300,000	-300,000	
(Section A to Section H) Increase in Capital Funding for Judicial Appointments Commission.	320,000	-320,000	
(Section I to Section A) Reduction in Capital Funding for Information Commissioners' Office.	85,000	-85,000	
(Section A to Section K) Increase in Capital Funding for Legal Services Board.	75,000	-75,000	

(Section L to Section A) Reduction in Capital Funding for Legal Aid Agency - Administration.	3,000,000	-3,000,000	
Total change in Capital DEL (Voted)	8,780,000	-13,552,000	-4,772,000
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.	335,533,000		
Total change in Net Cash Requirement	335,533,000	-	335,533,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	334,021,000	615,000	334,636,000
Capital	-4,772,000	-	-4,772,000
Annually Managed Expenditure			
Resource	60,000,000	-	60,000,000
Capital	-	-	-
Total Net Budget			
Resource	394,021,000	615,000	394,636,000
Capital	-4,772,000	-	-4,772,000
Non-Budget Expenditure	-		
Net cash requirement †	335,533,000		

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

Departmental Expenditure Limit:Expenditure arising from:

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

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

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

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

* Provision of funding for the Temporary Exchequer grant in accordance with Article 11 of the Royal Charter on self-regulation of the press.

Income arising from:

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

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

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

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

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

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

* Receipts from the National Probation Service; Receipts from NHS bodies.

Annually Managed Expenditure:

Expenditure arising from:

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

Ministry of Justice will account for this Estimate.

† £0.9m has been advanced from the Contingencies Fund to provide cash in respect of £0.9m RDEL 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 2015.

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
570,475	6,682,386	17,660	316,361	588,135	6,998,747	301,100	-4,772	296,328
<i>Of which:</i>								
A Policy, Corporate Services and Associated Offices								
283,628	463,109	-14	323,637	283,614	786,746	241,908	2,618	244,526
B National Offender Management Service								
122,998	3,183,229	16,116	-42,501	139,114	3,140,728	31,000	-5,000	26,000
C HM Courts and Tribunals Service								
26,629	838,371	-173	109,675	26,456	948,046	-	-	-
D Office of The Public Guardian								
-	-6,400	-	552	-	-5,848	3,430	300	3,730
E Youth Justice Board (Net)								
14,000	247,000	-5,947	-58,986	8,053	188,014	4,000	-	4,000
F Parole Board (net)								
1,171	13,039	-63	-577	1,108	12,462	-	-	-
G Criminal Cases Review Commission (Net)								
1,077	4,225	-	-55	1,077	4,170	132	-	132
H Judicial Appointments Commission (Net)								
466	4,434	-3	-164	463	4,270	200	320	520
I Information Commissioners Office (Net)								
3,963	-	682	-	4,645	-	850	-85	765
J Office of Legal Complaints								
-	13,866	-	586	-	14,452	1,800	-	1,800
K Legal Services Board								
-	4,298	-	-	-	4,298	50	75	125
L Legal Aid Agency - Administration								
94,200	-	5,400	-	99,600	-	16,000	-3,000	13,000
M Legal Aid Agency - Fund : Criminal								
-	889,000	-	40,000	-	929,000	-	-	-
N Legal Aid Agency - Fund : Civil								
-	741,000	-	-61,200	-	679,800	-	-	-
O Legal Aid Agency - Central Funds								
-	55,700	-	8,000	-	63,700	-	-	-
P Children and Family Court Advisory and Support Service								
9,458	115,400	-87	-6,407	9,371	108,993	-	-	-
P CICA Agency								
12,885	116,115	1,749	3,801	14,634	119,916	1,730	-	1,730
Non Voted Expenditure								
-	122,836	-	615	-	123,451	-	-	-
<i>Of which:</i>								
S OLC/LSB CFERS								
-	-18,164	-	615	-	-17,549	-	-	-
Total Spending in DEL								
		17,660	316,976				-4,772	

Part II: Changes Proposed

£'000

						Net Capital		
Present		Net Resources Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	121,100	-	60,000	-	181,100	-	-	-
<i>Of which:</i>								
T Policy, Corporate Services and Associated Offices								
-	4,894	-	-43,074	-	-38,180	-	-	-
U National Offender Management HQ								
-	110,500	-	68,000	-	178,500	-	-	-
V HM Courts and Tribunals Service								
-	6,300	-	30,000	-	36,300	-	-	-
V Youth Justice Board (Net)								
-	-	-	10,000	-	10,000	-	-	-
X Criminal Cases Review Commission (Net)								
-	-79	-	409	-	330	-	-	-
Y Judicial Appointments Commission (Net)								
-	-7	-	-3	-	-10	-	-	-
AA Legal Aid Agency - Administration								
-	-500	-	400	-	-100	-	-	-
AB CICA Agency								
-	-	-	-10,703	-	-10,703	-	-	-
AC Children and Family Court Advisory and Support Service								
-	-	-	4,971	-	4,971	-	-	-
Total Spending in AME								
		- 60,000				-		
Total for Estimate								
		17,660 376,976				-4,772		
<i>Of which:</i>								
Voted Expenditure								
		17,660 376,361				-4,772		
Non Voted Expenditure								
		- 615				-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	6,956,955	335,533	7,292,488

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								
609,822	-21,687	588,135	8,506,521	-1,507,774	6,998,747	371,541	-75,213	296,328
<i>Of which:</i>								
A Policy, Corporate Services and Associated Offices								
298,535	-14,921	283,614	1,161,762	-375,016	786,746	319,526	-75,000	244,526
B National Offender Management Service								
143,081	-3,967	139,114	3,494,601	-353,873	3,140,728	26,213	-213	26,000
C HM Courts and Tribunals Service								
26,756	-300	26,456	1,663,317	-715,271	948,046	-	-	-
D Office of The Public Guardian								
-	-	-	42,325	-48,173	-5,848	3,730	-	3,730
E Youth Justice Board (Net)								
8,053	-	8,053	188,014	-	188,014	4,000	-	4,000
F Parole Board (net)								
1,108	-	1,108	12,462	-	12,462	-	-	-
G Criminal Cases Review Commission (Net)								
1,077	-	1,077	4,170	-	4,170	132	-	132
H Judicial Appointments Commission (Net)								
463	-	463	4,270	-	4,270	520	-	520
I Information Commissioners Office (Net)								
4,645	-	4,645	-	-	-	765	-	765
J Office of Legal Complaints								
-	-	-	14,452	-	14,452	1,800	-	1,800
K Legal Services Board								
-	-	-	4,298	-	4,298	125	-	125
L Legal Aid Agency - Administration								
100,390	-790	99,600	-	-	-	13,000	-	13,000
M Legal Aid Agency - Fund : Criminal								
-	-	-	929,000	-	929,000	-	-	-
N Legal Aid Agency - Fund : Civil								
-	-	-	679,800	-	679,800	-	-	-
O Legal Aid Agency - Central Funds								
-	-	-	63,700	-	63,700	-	-	-
P CICA Agency								
16,343	-1,709	14,634	135,357	-15,441	119,916	1,730	-	1,730
Q Children and Family Court Advisory and Support Service								
9,371	-	9,371	108,993	-	108,993	-	-	-
Non-voted expenditure								
-	-	-	141,000	-17,549	123,451	-	-	-
<i>Of which:</i>								
R Higher Judiciary Judicial Salaries								
-	-	-	141,000	-	141,000	-	-	-
S OLC/LSB CFERS								
-	-	-	-	-17,549	-17,549	-	-	-
Total Spending in DEL								
609,822	-21,687	588,135	8,647,521	-1,525,323	7,122,198	371,541	-75,213	296,328

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								
-	-	-	181,100	-	181,100	-	-	-
<i>Of which:</i>								
T Policy, Corporate Services and Associated Offices								
-	-	-	-38,180	-	-38,180	-	-	-
U National Offender Management HQ								
-	-	-	178,500	-	178,500	-	-	-
V Youth Justice Board (Net)								
-	-	-	10,000	-	10,000	-	-	-
W HM Courts and Tribunals Service								
-	-	-	36,300	-	36,300	-	-	-
X Criminal Cases Review Commission (Net)								
-	-	-	330	-	330	-	-	-
Y Judicial Appointments Commission (Net)								
-	-	-	-10	-	-10	-	-	-
Z Information Commissioners Office (Net)								
-	-	-	-8	-	-8	-	-	-
AA Legal Aid Agency - Administration								
-	-	-	-100	-	-100	-	-	-
AB CICA Agency								
-	-	-	-10,703	-	-10,703	-	-	-
AC Children and Family Court Advisory and Support Service								
-	-	-	4,971	-	4,971	-	-	-
Total Spending in AME								
-	-	-	181,100	-	181,100	-	-	-
Total for Estimate								
609,822	-21,687	588,135	8,828,621	-1,525,323	7,303,298	371,541	-75,213	296,328
<i>Of which:</i>								
Voted Expenditure								
609,822	-21,687	588,135	8,687,621	-1,507,774	7,179,847	371,541	-75,213	296,328
Non Voted Expenditure								
-	-	-	141,000	-17,549	123,451	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	7,496,797	394,636	7,891,433
Net Capital Requirement	301,100	-4,772	296,328
Accruals to cash adjustments	-718,106	-53,716	-771,822
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-586,019	-51,946	-637,965
New provisions and adjustments to previous provisions	-2,086,404	24,490	-2,061,914
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-439,335	55,334	-384,001
Add cash grant-in-aid	428,442	-64,628	363,814
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	1,965,210	-16,966	1,948,244
Removal of non-voted budget items	-122,836	-615	-123,451
<i>Of which:</i>			
Consolidated Fund Standing Services	-141,000	-	-141,000
Other adjustments	18,164	-615	17,549
Net Cash Requirement	6,956,955	335,533	7,292,488

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

£'000

Plans

Gross Administration Costs	595,905
<i>Less:</i>	
Administration DEL Income	-21,687
Net Administration Costs	574,218
Gross Programme Costs	8,842,538
<i>Less:</i>	
Programme DEL Income	-1,525,323
Programme AME Income	-
Non-budget income	-
Net Programme Costs	7,317,215
Total Net Operating Costs	7,891,433
<i>Of which:</i>	
Resource DEL	5,748,371
Capital DEL	-
Resource AME	2,143,062
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	7,891,433
<i>Of which:</i>	
Resource DEL	7,710,333
Resource AME	181,100
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	17,549
Other adjustments	-17,549
Total Resource (Estimate)	7,891,433

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-1,529,461

Of which:

Administration

Sales of Goods and Services

-21,687

Of which:

Section A: Policy, Corporate Services and Associated Offices

-14,921

Section B: National Offender Management Service

-3,967

Section C: HM Courts and Tribunals Service

-300

Section L: Legal Aid Agency - Administration

-790

Section P: CICA Agency

-1,709

Total Administration

-21,687

Programme

Sales of Goods and Services

-1,507,774

Of which:

Section A: Policy, Corporate Services and Associated Offices

-375,016

Section B: National Offender Management Service

-353,873

Section C: HM Courts and Tribunals Service

-715,271

Section D: Office of The Public Guardian

-48,173

Section P: CICA Agency

-15,441

Total Programme

-1,507,774

Total Voted Resource Income

-1,529,461

Voted Capital DEL

-75,213

Of which:

Programme

Sales of Assets

-75,213

Of which:

Section A: Policy, Corporate Services and Associated Offices

-75,000

Section B: National Offender Management Service

-213

Total Programme

-75,213

Total Voted Capital Income

-75,213

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)	-18,164	-18,164	615	615	-17,549	-17,549
Total	-18,164	-18,164	615	615	-17,549	-17,549

Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
OLC/LSB Levies	-18,164	-18,164	615	615	-17,549	-17,549
Total	-18,164	-18,164	615	615	-17,549	-17,549

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Dame Ursula Brennan DCB
Executive Agency (and any Additional) Accounting Officers:	Michael Spurr for Sections B and U (National Offender Management Service) Natalie Ceeny for Sections C and W (HM Courts and Tribunals Service) Matthew Coats for Sections L, M, N, O and AA (Legal Aid Agency) Alan Eccles for Section D (Office of the Public Guardian) Carole Oatway for Section P and AB (CICA Agency)

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

ALB Accounting Officers:

Anthony Douglas	Chief Executive, Children and Family Court Advisory and Support Service
Karen Kneller	Chief Executive, Criminal Cases Review Commission
Christopher Graham	Information Commissioner, Information Commissioner's Office
Nigel Reeder	Chief Executive, Judicial Appointments Commission
Richard Moriarty	Chief Executive, Legal Services Board
Dame Ursula Brennan DCB	Chief Ombudsman, Office of Legal Complaints
Claire Bassett	Chief Executive, Parole Board
Lin Hinnigan	Chief Executive, Youth Justice Board

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
E,V	Youth Justice Board	206,067	4,000	196,067
F	Parole Board	13,570	-	13,300
G,X	Criminal Cases Review Commission	5,577	132	5,673
H,Y	Judicial Appointments Commission	4,723	520	5,203
I,Z	Information Commissioners Office	4,637	765	3,750
J	Office of Legal Complaints	14,452	1,800	15,814
K	Legal Services Board	4,298	125	4,393
Q	Children and Family Court Advisory and Support Service	123,335	-	119,614
Total		376,659	7,342	363,814

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
An Indemnity of up to £50m, in respect of any one accident, has been given to Heathrow Airports Holdings Limited formerly British Airports Authority (BAA). This is in respect of damage or injury caused to third parties arising out of the negligence of NOMS in their use of vehicles.	50,000
HMCTS legal claims: HMCTS is involved in a number of legal cases dealing with ex-gratia and compensation claims. The estimated cost of settlement for HMCTS is £3.2m.	3,200
HMCTS property transfer: As a result of the July 2005 High Court challenge it has meant that HMCTS has not been able to gain control of a number of properties intended to come within the 31 March 2005 Property Transfer Scheme. HMCTS faces a contingent accommodation liability for the properties that it is yet to gain control of. If HMCTS is not able to effect a transfer of ownership and control of these properties, it faces potential accommodation obligations to the parties who ultimately own the property rights and will control the underlying economic benefits. Based on the value of the properties at 31 March 2007, it is estimated that HMCTS could be exposed to additional costs of up to £0.3m per annum with a total maximum contingent liability since 1st April 2005 of £2.9m.	2,900
NOMS legal claims: Claims for injury to staff, prisoners and the public amounting to £54.5m have been lodged, where the likelihood of a liability arising is possible but not likely.	54,500
NOMS would be liable as underwriter of last resort to meet losses incurred by the privately managed prisons.	Unquantifiable
The National Probation Service has reported the Provision of Indemnity to members of the thirty five local area Probation Trusts to maintain the same status of indemnity that was provided by local authorities. The government has agreed that an individual trust member should be indemnified against legal damages and costs arising from advice given, or actions done, honestly and in good faith in the execution of his or her board functions, except where the member has acted recklessly. (Minute of 6th June 2005).	Unquantifiable
Mubarek Inquiry team Indemnity in relation to any legal action taken against the chairman or members of the Independent Inquiry into the death of Zahid Mubarek at the Feltham Young Offenders Institution. (Minute 10th March 2006).	Unquantifiable
Fee paid judicial office holders' 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. The UK Supreme Court ruled on 6 February 2013 that the retired fee paid judicial office holder was entitled to a pension on terms equivalent to those applicable to a salaried judicial office holder. This lead case set the precedent for other stayed cases, which in addition to pension entitlements, extended to non-pension entitlements relating to fee paid judicial office holders' employment terms and conditions. The case was remitted to the Employment Tribunal to determine the quantum of the liability to the eligible judicial office holders.	
During 2013-14 and 2014-15, there were several hearings held at the Employment Tribunal and Employment Appeal Tribunal to address the quantum of the pension entitlement and determine 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.	

Based on the UK Supreme Court ruling and the latest judgments from the Employment Tribunal and Employment Appeal Tribunal, an estimate of the liability to the group of fee paid judges to which eligible claimants belong has been prepared. The liability has two main elements: the pension entitlement, with a separate element of the pension liability relating to retired fee paid judges, and a Judicial Service Award which compensates retirees for the tax paid on pension lump sums paid on retirement; and the non-pension entitlement, relating to fee paid judicial office holders' employment terms and conditions, such as holiday and sick pay, payments in respect of training and writing up fees, increases in daily fees and cancellation fees where bookings are not honoured.

During 2014-15, eligible claimants were invited to submit claims to the MoJ in relation to the above rulings. The majority of these claims have now been received and a process is underway to calculate, and subsequently make offers to, those fee paid judges who have submitted an eligible claim. A portion of the offers made have been accepted and paid out in 2014-15. The liabilities recognised by the JPS and the MoJ reflect the best estimate of the expenditure required to settle the remaining claims at the end of the reporting period. There were a large 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 heard will depend on the individual circumstances of the claimant, and given the large number of stayed claims and outstanding appeals, this was considered impracticable.

Employment Tribunals - MoJ is currently defending a number of Employment Tribunal claims at various stages.	Unquantifiable
Other European Court of Human Rights claims: MoJ is currently engaged in twelve other cases at the European Court of Human Rights (ECtHR), some of which may involve possible financial liability and others which are unquantifiable. These cases represent several topics including: Claims for breach of Article 6 of European Convention on Human Rights (ECHR).	Unquantifiable
Headquarters legal claims: There are around five outstanding legal claims against MoJ, some of which involve possible financial liabilities. These legal claims include a Judicial Review challenging: Refusal to pay compensation for miscarriages of justice.	Unquantifiable
Data Protection Act: There are two claims against MoJ for alleged failure to comply with the Data Protection Act. These cases are ongoing.	Unquantifiable
Criminal Injuries Compensation: On occasion, compensation cases at appeal stage may go to judicial review and these could potentially have an impact on the CICA's future liabilities. There were 91 active cases as at 31 March 2013.	Unquantifiable
Payment by Results schemes: New contracts were awarded for Payment by Results (PbR) schemes at HMP Doncaster and HMP Peterborough. The contract stipulates a mechanism by which an additional payment or claw back would be payable to or from the contractor.	Unquantifiable
The first cohort of offenders at HMP Doncaster ran from 1 October 2011 to 30 September 2012, and the second cohort ran from 1 October 2012 to 30 September 2013. The period over which the offenders' re-offending will be monitored runs for 18 months from 30 September 2012 until 31 March 2014. The first cohort of offenders at HMP Peterborough ran from 9 September 2010 to 9 September 2012. reoffending will be monitored over the period until July 2014. NOMS considers that at 31 December 2013 any potential liability arising from the success of the scheme, in conjunction with its timing, is uncertain.	
Employment and Reoffending Pilot Scheme: The Employment and Reoffending pilot scheme runs for four cohort periods, the first of which is seven months from 1 September 2011 to 31 March 2012, and the remainder full years from 1 April to 31 March up to 2015. After the cohorts have been formed, there is a lag of 21 months before the levels of payment are known. This comprises twelve months follow up, six months waiting period for offences to proceed through the courts and a three month period to for data collection and analysis. As the level of reoffending for any of the cohorts will not be known until the end of the 21 month period, the liability as at 31 December 2014 is uncertain.	Unquantifiable

<p>Following the outsourcing of Community Payback Services from London Probation Trust (LPT) to a private sector provider in October 2012, NOMS has a contingent liability to fund the first £2m of any future pension deficit that may arise.</p>	Unquantifiable
<p>London Probation Trust (LPT) considers that it is not liable to pay corporation tax on its activities for 2011–12 nor in previous years. This is contrary to HM Revenue & Customs (HMRC) advice and LPT is currently in discussion with HMRC and NOMS. The Trust has therefore included a contingent liability in respect of corporation tax. The value of any liability is still to be determined.</p>	Unquantifiable
<p>Devon & Cornwall - The Trust is aware of an Employment Tribunal case being brought by former members of staff. The Trust has taken legal advice as to the likelihood of these actions being successful. The Trust considers that due to the uncertain nature of the timing, outcome and costs involved no provision is to be made in the accounts. The Trust intends to defend these actions and legal advice is that the probability of success is in excess of 60% but should the Trust be unsuccessful the costs could be in the region of £70k.</p>	Unquantifiable
<p>Northamptonshire - The Trust is a member of the East and West Midlands Probation Training Consortium which ceased in March 2013. NPT represents a 5.37% share of the consortium and total costs and liabilities are not fully quantified at this stage to enable a provision for full winding up costs to be made. However, Northamptonshire PT have included a severance provision for NPT staff affected based on anticipated costs to fall due to the Trust. Northamptonshire PT have received notification of two potential claims, one for which a legal costs provision has been established. The Trust have also been involved in ongoing discussions regarding the second potential case for which further legal costs have been provided for. No further provisions have been made as at the time of the accounts, there is not a reliable estimate for these.</p>	Unquantifiable
<p>Surrey & Sussex - On 31 March 2001 West Sussex Probation Committee (WSPC) amalgamated with the East Sussex Probation Committee (ESPC) to form Sussex Probation Board (SPB). As a result West Sussex Probation Board employees transferred their pension benefits to the East Sussex County Council (ESCC) Pension Scheme with effect from 31 March 2001. Under the Pension Regulations at the time liabilities attributable to active and deferred pensioner members remained with the Old Fund in West Sussex County Council (WSSC). Since 2001 Sussex Probation Board has ceased to contribute to the West Sussex Pension Scheme and during 2005 a bulk transfer of assets was made from the West Sussex Scheme to the East Sussex scheme.</p>	Unquantifiable
<p>In 2009 the Government issued a consultation in respect of draft proposals to amend the Local Government (Benefits, Membership and Contributions) Regulations 2007 and the Local Government Pension Scheme (Administration) Regulations 2008 to comply with the Fair Deal for Staff Pensions for staff transferring from the Learning and Skills Council to Local Education Authorities on 1 April 2010, and to manage the transfer of assets and liabilities in administering authorities affected by the merger of Probation Boards to Probation Trusts.</p>	
<p>As a result of the above it is possible that Sussex Probation Board had an obligation arising from the amalgamation of West Sussex Probation Committee and East Sussex Probation Committee to form Sussex Probation Board in relation to the active and deferred pensioner members that remained with the Fund at West Sussex County Council. For the reason SSPT is disclosing this as a contingent liability.</p>	

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 voted element of Current Service Costs	800,000		
Provision for Pay and Pension claims in relation to the O'Brien case	100,000,000		
Increase in Contributions Received		-1,478,000	
Decrease in Interest costs		-1,000,000	
Increase in administration charge	69,000		
Total change in Resource AME (Voted)	100,869,000	-2,478,000	98,391,000
Increase in non-voted element of Current Service Costs	1,200,000		
Total change in Resource AME (Non-Voted)	1,200,000	-	1,200,000
Revisions to the Net Cash Requirement to reflect changes to resources as set out above.	4,723,000		
Total change in Net Cash Requirement	4,723,000	-	4,723,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	98,391,000	1,200,000	99,591,000
Capital	-	-	-
Total Net Budget			
Resource	98,391,000	1,200,000	99,591,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	4,723,000		

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

Annually Managed Expenditure:Expenditure arising from:

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

Income arising from:

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

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

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	94,524	-	98,391	-	192,915	-	-	-
<i>Of which:</i>								
A Judicial Pension Scheme								
-	94,524	-	98,391	-	192,915	-	-	-
Non Voted Expenditure								
-	90,000	-	1,200	-	91,200	-	-	-
<i>Of which:</i>								
B Judicial Pension Scheme								
-	90,000	-	1,200	-	91,200	-	-	-
Total Spending in AME								
			-	99,591				
Total for Estimate								
			-	99,591				
<i>Of which:</i>								
Voted Expenditure								
		-	98,391					
Non Voted Expenditure								
		-	1,200					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	-45,703	4,723	-40,980

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								
-	-	-	291,269	-98,354	192,915	-	-	-
<i>Of which:</i>								
A Judicial Pension Scheme								
-	-	-	291,269	-98,354	192,915	-	-	-
Non-voted expenditure								
-	-	-	91,200	-	91,200	-	-	-
<i>Of which:</i>								
B Judicial Pension Scheme								
-	-	-	91,200	-	91,200	-	-	-
Total Spending in AME								
-	-	-	382,469	-98,354	284,115	-	-	-
Total for Estimate								
-	-	-	382,469	-98,354	284,115	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	291,269	-98,354	192,915	-	-	-
Non Voted Expenditure								
-	-	-	91,200	-	91,200	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	184,524	99,591	284,115
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-140,227	-93,668	-233,895
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-191,000	-99,800	-290,800
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	50,773	6,132	56,905
Removal of non-voted budget items	-90,000	-1,200	-91,200
<i>Of which:</i>			
Consolidated Fund Standing Services	-90,000	-1,200	-91,200
Other adjustments	-	-	-
Net Cash Requirement	-45,703	4,723	-40,980

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

£'000

Plans

Gross Programme Costs	382,469
<i>Of which:</i>	
Increases in liability	160,800
Interest on scheme liability	130,000
Other expenditure	91,669
<i>Less:</i>	
Contributions received	-98,354
Transfers in	-
Other income	-
Net Programme Costs	284,115
Total Net Operating Costs	284,115
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	284,115
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	284,115
<i>Of which:</i>	
Resource DEL	-
Resource AME	284,115
<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)	284,115

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME	-98,354
<i>Of which:</i>	
Programme	
Pensions	-98,354
<i>Of which:</i>	
Section A: Judicial Pension Scheme	-98,354
Total Programme	<u>-98,354</u>
Total Voted Resource Income	<u>-98,354</u>

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

No CFER income or receipts are expected 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: Dame Ursula Brennan DCB

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

In discharging these responsibilities, particular regard is given to:

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

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

UK 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		-710,000	
Reallocation to Capital Spend		-300,000	
Budget Exchange		-100,000	
Increase in Programme Income		-600,000	
Corresponding Increase in Programme Spend	600,000		
Total change in Resource DEL (Voted)	600,000	-1,710,000	-1,110,000
Reallocation from Voted Spend in respect of Judicial Salaries	710,000		
Total change in Resource DEL (Non-Voted)	710,000	0	710,000
Reallocation from Admin Voted Spend to Capital	300,000		
Total change in Capital DEL (Voted)	300,000	0	300,000
Effect of Reallocation to Non Voted Spend in respect of Judicial salaries		-710,000	
Effect of Budget Exchange Deposit		-100,000	
Total change in Net Cash Requirement	0	-810,000	-810,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-1,110,000	710,000	-400,000
Capital	300,000	-	300,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-1,110,000	710,000	-400,000
Capital	300,000	-	300,000
Non-Budget Expenditure	-		
Net cash requirement	-810,000		

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

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

Diminution in value of assets.

United Kingdom Supreme Court will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
960	2,188	-	-1,110	960	1,078	59	300	359
<i>Of which:</i>								
A United Kingdom Supreme Court								
960	2,188	-	-1,110	960	1,078	59	300	359
Non Voted Expenditure								
-	2,190	-	710	-	2,900	-	-	-
<i>Of which:</i>								
B UK Supreme Court Non-Voted								
-	2,190	-	710	-	2,900	-	-	-
Total Spending in DEL								
		-	-400				300	
Total for Estimate								
		-	-400				300	
<i>Of which:</i>								
Voted Expenditure								
		-	-1,110				300	
Non Voted Expenditure								
		-	710				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	2,125	-810	1,315

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Resources		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
1,095	-135	960	8,310	-7,232	1,078	359	-	359
<i>Of which:</i>								
A United Kingdom Supreme Court								
1,095	-135	960	8,310	-7,232	1,078	359	-	359
Non-voted expenditure								
-	-	-	2,900	-	2,900	-	-	-
<i>Of which:</i>								
B UK Supreme Court Non-Voted								
-	-	-	2,900	-	2,900	-	-	-
Total Spending in DEL								
1,095	-135	960	11,210	-7,232	3,978	359	-	359
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								
1,095	-135	960	12,210	-7,232	4,978	359	-	359
<i>Of which:</i>								
Voted Expenditure								
1,095	-135	960	9,310	-7,232	2,078	359	-	359
Non Voted Expenditure								
-	-	-	2,900	-	2,900	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	6,338	-400	5,938
Net Capital Requirement	59	300	359
Accruals to cash adjustments	-2,082	-	-2,082
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,041	-	-2,041
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-41	-	-41
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-2,190	-710	-2,900
<i>Of which:</i>			
Consolidated Fund Standing Services	-2,190	-710	-2,900
Other adjustments	-	-	-
Net Cash Requirement	2,125	-810	1,315

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

£'000

Plans

Gross Administration Costs	1,095
<i>Less:</i>	
Administration DEL Income	-135
Net Administration Costs	960
Gross Programme Costs	12,210
<i>Less:</i>	
Programme DEL Income	-7,232
Programme AME Income	-
Non-budget income	-
Net Programme Costs	4,978
Total Net Operating Costs	5,938
<i>Of which:</i>	
Resource DEL	4,938
Capital DEL	-
Resource AME	1,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	5,938
<i>Of which:</i>	
Resource DEL	4,938
Resource AME	1,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	5,938

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-7,367***Of which:*

Administration

Sales of Goods and Services

-135

Of which:

A: United Kingdom Supreme Court

-135

Total Administration

-135

Programme

Sales of Goods and Services

-7,232

Of which:

A: United Kingdom Supreme Court

-7,232

Total Programme

-7,232

Total Voted Resource Income**-7,367**

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

No CFER income or receipts are expected 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: Jenny Rowe

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

In discharging these responsibilities, particular regard is given to:

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

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

The National Archives

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A): Delays in RDEL Admin and Programme Spend to cover rise in anticipated RAME Spend		-604,000	
Total change in Resource DEL (Voted)	0	-604,000	-604,000
(Section A): Rise in RAME due to new provision for an onerous lease and a rise in the provision for Early Departures	604,000		
Total change in Resource AME (Voted)	604,000	0	604,000
Reflects changes as outlined above		-604,000	
Total change in Net Cash Requirement	0	-604,000	-604,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-604,000	-	-604,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	604,000	-	604,000
Capital	-	-	-
Total Net Budget			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-604,000		

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

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

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

The National Archives will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
9,179	25,919	-380	-224	8,799	25,695	2,030	-	2,030
<i>Of which:</i>								
A The National Archives (DEL)								
9,179	25,919	-380	-224	8,799	25,695	2,030	-	2,030
Total Spending in DEL								
		-380	-224					
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-25	-	604	-	579	-	-	-
<i>Of which:</i>								
B The National Archives (AME)								
-	-25	-	604	-	579	-	-	-
Total Spending in AME								
		-	604					
Total for Estimate								
		-380	380					
<i>Of which:</i>								
Voted Expenditure								
		-380	380					
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	31,468	-604	30,864

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								
8,949	-150	8,799	37,345	-11,650	25,695	2,030	-	2,030
<i>Of which:</i>								
A The National Archives (DEL)								
8,949	-150	8,799	37,345	-11,650	25,695	2,030	-	2,030
Total Spending in DEL								
8,949	-150	8,799	37,345	-11,650	25,695	2,030	-	2,030
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	579	-	579	-	-	-
<i>Of which:</i>								
B The National Archives (AME)								
-	-	-	579	-	579	-	-	-
Total Spending in AME								
-	-	-	579	-	579	-	-	-
Total for Estimate								
8,949	-150	8,799	37,924	-11,650	26,274	2,030	-	2,030
<i>Of which:</i>								
Voted Expenditure								
8,949	-150	8,799	37,924	-11,650	26,274	2,030	-	2,030
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	35,073	-	35,073
Net Capital Requirement	2,030	-	2,030
Accruals to cash adjustments	-5,635	-604	-6,239
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,600	-	-5,600
New provisions and adjustments to previous provisions	-	-604	-604
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-	-60
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	25	-	25
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	31,468	-604	30,864

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

£'000

Plans

Gross Administration Costs	8,949
<i>Less:</i>	
Administration DEL Income	-150
Net Administration Costs	8,799
Gross Programme Costs	37,924
<i>Less:</i>	
Programme DEL Income	-11,650
Programme AME Income	-
Non-budget income	-
Net Programme Costs	26,274
Total Net Operating Costs	35,073
<i>Of which:</i>	
Resource DEL	34,469
Capital DEL	-
Resource AME	604
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	35,073
<i>Of which:</i>	
Resource DEL	34,494
Resource AME	579
<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)	35,073

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-11,800***Of which:*

Administration

Sales of Goods and Services

-150

Of which:

A: The National Archives (DEL)

-150

Total Administration

-150

Programme

Sales of Goods and Services

-11,650

Of which:

A: The National Archives (DEL)

-11,650

Total Programme

-11,650

Total Voted Resource Income**-11,800**

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

No CFER income or receipts are expected in 2014-15.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Jeff James

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

In discharging these responsibilities, particular regard is given to:

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

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

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 National Cyber Security Programme which has been transferred to the CPS from the Security and Intelligence Agencies.	1,900,000		
Total change in Resource DEL (Voted)	1,900,000	0	1,900,000
Revision to the net cash requirement reflect the changes to resource DEL as set out above	1,900,000		
Total change in Net Cash Requirement	1,900,000	0	1,900,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,900,000	-	1,900,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	1,900,000	-	1,900,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	1,900,000		

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

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

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

Crown Prosecution Service will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
32,460	475,144	-	1,900	32,460	477,044	3,280	-	3,280
<i>Of which:</i>								
B Crown Prosecutions and Legal Services								
-	475,144	-	1,900	-	477,044	3,280	-	3,280
Total Spending in DEL								
			-	1,900			-	
Total for Estimate								
			-	1,900			-	
<i>Of which:</i>								
Voted Expenditure								
			-	1,900			-	
Non Voted Expenditure								
			-	-			-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	507,084	1,900	508,984

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								
33,060	-600	32,460	536,080	-59,036	477,044	3,280	-	3,280
<i>Of which:</i>								
A Administration Costs in HQ and on Central Services								
33,060	-600	32,460	-	-	-	-	-	-
B Crown Prosecutions and Legal Services								
-	-	-	536,080	-59,036	477,044	3,280	-	3,280
Total Spending in DEL								
33,060	-600	32,460	536,080	-59,036	477,044	3,280	-	3,280
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	5,264	-	5,264	-	-	-
<i>Of which:</i>								
C CPS voted AME charges								
-	-	-	5,264	-	5,264	-	-	-
Total Spending in AME								
-	-	-	5,264	-	5,264	-	-	-
Total for Estimate								
33,060	-600	32,460	541,344	-59,036	482,308	3,280	-	3,280
<i>Of which:</i>								
Voted Expenditure								
33,060	-600	32,460	541,344	-59,036	482,308	3,280	-	3,280
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	512,868	1,900	514,768
Net Capital Requirement	3,280	-	3,280
Accruals to cash adjustments	-9,064	-	-9,064
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,800	-	-3,800
New provisions and adjustments to previous provisions	-4,505	-	-4,505
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-3,000	-	-3,000
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	2,241	-	2,241
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	507,084	1,900	508,984

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

£'000

Plans

Gross Administration Costs	33,060
<i>Less:</i>	
Administration DEL Income	-600
Net Administration Costs	32,460
Gross Programme Costs	538,250
<i>Less:</i>	
Programme DEL Income	-59,036
Programme AME Income	-
Non-budget income	-
Net Programme Costs	479,214
Total Net Operating Costs	511,674
<i>Of which:</i>	
Resource DEL	478,708
Capital DEL	-
Resource AME	7,505
Capital AME	-
Non-budget	25,461
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	3,094
Total Resource Budget	514,768
<i>Of which:</i>	
Resource DEL	509,504
Resource AME	5,264
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	514,768

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-59,636***Of which:*

Administration

Sales of Goods and Services

-600

Of which:

A: Administration Costs in HQ and on Central Services

-600

Total Administration

-600

Programme

Sales of Goods and Services

-59,036

Of which:

B: Crown Prosecutions and Legal Services

-59,036

Total Programme

-59,036

Total Voted Resource Income**-59,636**

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

No CFER income or receipts are expected 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: Alison Saunders

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

In discharging these responsibilities, particular regard is given to:

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

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

Serious Fraud Office

Introduction

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 2014-15	22,687,000		
Section Sub Head Section A5			
To increase income for 2014-15		-200,000	
Total change in Resource DEL (Voted)	22,687,000	-200,000	22,487,000
Section Sub head B4			
AME non cash cover for increase in provision for 2014-15	17,000,000		
Total change in Resource AME (Voted)	17,000,000	0	17,000,000
Section Sub head A7			
Transfer from RDEL to Capital	750,000		
Total change in Capital DEL (Voted)	750,000	0	750,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements payables	24,237,000		
Total change in Net Cash Requirement	24,237,000	0	24,237,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	22,487,000	-	22,487,000
Capital	750,000	-	750,000
Annually Managed Expenditure			
Resource	17,000,000	-	17,000,000
Capital	-	-	-
Total Net Budget			
Resource	39,487,000	-	39,487,000
Capital	750,000	-	750,000
Non-Budget Expenditure	-		
Net cash requirement	24,237,000		

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

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

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

Serious Fraud Office will account for this Estimate.

† £26.5m has been advanced from the Contingencies Fund to provide cash in respect of £22.5m 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 by 31 March 2015

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
7,351	27,873	-	22,487	7,351	50,360	1,820	750	2,570
<i>Of which:</i>								
A Investigations and Prosecution								
7,351	27,873	-	22,487	7,351	50,360	1,820	750	2,570
Total Spending in DEL								
		-	22,487				750	
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	2,000	-	17,000	-	19,000	-	-	-
<i>Of which:</i>								
B New Provisions and Adjustment to existing provisions								
-	2,000	-	17,000	-	19,000	-	-	-
Total Spending in AME								
		-	17,000				-	
Total for Estimate								
		-	39,487				750	
<i>Of which:</i>								
Voted Expenditure								
		-	39,487				750	
Non Voted Expenditure								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	34,982	24,237	59,219

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								
7,351	-	7,351	50,960	-600	50,360	2,570	-	2,570
<i>Of which:</i>								
A Investigations and Prosecution								
7,351	-	7,351	50,960	-600	50,360	2,570	-	2,570
Total Spending in DEL								
7,351	-	7,351	50,960	-600	50,360	2,570	-	2,570
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	19,000	-	19,000	-	-	-
<i>Of which:</i>								
B New Provisions and Adjustment to existing provisions								
-	-	-	19,000	-	19,000	-	-	-
Total Spending in AME								
-	-	-	19,000	-	19,000	-	-	-
Total for Estimate								
7,351	-	7,351	69,960	-600	69,360	2,570	-	2,570
<i>Of which:</i>								
Voted Expenditure								
7,351	-	7,351	69,960	-600	69,360	2,570	-	2,570
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	37,224	39,487	76,711
Net Capital Requirement	1,820	750	2,570
Accruals to cash adjustments	-4,062	-16,000	-20,062
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,062	-	-2,062
New provisions and adjustments to previous provisions	-2,000	-17,000	-19,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	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	34,982	24,237	59,219

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

£'000

Plans

Gross Administration Costs	7,351
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	7,351
Gross Programme Costs	69,960
<i>Less:</i>	
Programme DEL Income	-600
Programme AME Income	-
Non-budget income	-
Net Programme Costs	69,360
Total Net Operating Costs	76,711
<i>Of which:</i>	
Resource DEL	57,711
Capital DEL	-
Resource AME	19,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	76,711
<i>Of which:</i>	
Resource DEL	57,711
Resource AME	19,000
<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)	76,711

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-600***Of which:*

Programme

Sales of Goods and Services

-600

Of which:

A: Investigations and Prosecution

-600

Total Programme

-600**Total Voted Resource Income**

-600

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

No CFER income or receipts are expected 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: David Green

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

In discharging these responsibilities, particular regard is given to:

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

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

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
<u>Reserve Claims</u>			
i. Reserve Claim LIBOR (Section DEL-F)	43,586,000		
ii. Reserve Claim for OP PITCHPOLE (Section DEL-F)	2,000,000		
iii. Reserve Claim for Conflict Prevention (Sections DEL-Q,R,S,T,U,V,W, Y, AB)	142,614,000		
iv. Reserve Claim for Depreciation and Stock Write Off for Conflict Prevention (Sections DEL- X)	197,000,000		
v. Reserve Claim cash forecasting fine		-1,299,000	
<u>Switches</u>			
vi. Switch RDEL to SUME (Section DEL -F)		-100,000,000	
<u>Transfers out</u>			
vii. Transfer out to Security and Intelligence Agencies: Re CYBER (Sections DEL - F)		-24,103,000	
viii. Transfer out to Home Office: Re Afghan LECs Resettlement (Sections DEL -F)		-11,000,000	
ix. Transfer out to Foreign and Commonwealth Office Re NATO Summit Contribution (Sections DEL - F)		-10,000,000	
x. Transfer out to Business Innovation and Skills Re Return of Investment (Sections DEL - F)		-5,000,000	
xi. Transfer out to Department of Culture, Media and Sport Re OFCOM Costs (Sections DEL - F)		-2,518,000	
xii. Transfer out to Business Innovation and Skills Re A400M ELF (Sections DEL - F)		-2,000,000	
xiii. Transfer out to Department of Energy and Climate Change Re: Fuel Contingency Plans (Sections DEL - F)		-1,893,000	
xiv. transfer out to Department of Communities and Local Government Re: Fire Brigade Support during Industrial Action (Sections DEL- F)		-1,464,000	
xv. Transfer out to Foreign and Commonwealth Office Re: Falkland Islands De-mining (Sections DEL - F)		-667,000	
xvi. Transfer out to Department of Health Re: Support to North-West England Ambulance Service during Industrial Action (Section DEL-F)		-268,000	
xvii. Transfer out to Security and Intelligence Agencies: Re Conflict Prevention (Section DEL-V)		-32,000,000	
xviii. Transfer out to Security and Intelligence Agencies: Re Conflict Pools (Section DEL -AC)		-2,000,000	

xix. Transfer out from Foreign and Commonwealth Office Re Conflict Pools (Section DEL - AC)		-2,100,000	
xx. Transfer out from Department for International Development: Re Conflict Pools (Section DEL - AC)		-275,000	

Transfers In

xxi. Transfer in from Business Innovation and Skills Re: ESCAN (Section DEL-F)	20,000,000		
xxii. Transfer in from Department of Health Re: Veterans Information Service (Section DEL -F)	45,000		
xxiii. Transfer in from Foreign and Commonwealth Office Re: Conflict Pools (Section DEL- AC)	1,360,000		

Total change in Resource DEL (Voted)	406,605,000	-196,587,000	210,018,000
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i. Reduction in Depreciation and Impairments as a result of lower forecasts (Section AME-AG)		-1,000,000,000	
ii. Flexing of AME Depreciation from Provision of Defence Capability to Operations and Peacekeeping (Sections AME-AG,AK)	10,000,000	-10,000,000	
iii. Increased Provision of Defence Capability Provisions for Nuclear Decommissioning (Section AME - AH)	175,000,000		
iv. Increased Operations and Peacekeeping Provisions as a result of higher forecasts (Section AME - AL)	10,427,000		
v. Increased Cash Release of Provisions for Operations and Peacekeeping (Section AME - AM)		-1,074,000	
vi. Reduction in forecast for War Pensions benefit Payments (Section AME - AN)		-12,944,000	

Total change in Resource AME (Voted)	195,427,000	-1,024,018,000	-828,591,000
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Reserve Claims

i. Reserve Claim for Provision of Defence Capability SUME CDEL (Section DEL - J)	200,000,000		
ii. Reserve Claim LIBOR Fiscal (Section DEL - K)	157,000		
iii. Reserve Claim for Operations and Peacekeeping SUME CDEL (Section DEL - Z)	11,704,000		
iv. Reserve Claim for Operations and Peacekeeping Fiscal CDEL (Section DEL - AA)	1,139,000		
v. Switch RDEL to SUME (Section DEL -J)	100,000,000		

Switches

vi. Switch from Provision of Defence Capability Fiscal to SUME (Sections DEL J-K)	800,000,000	-800,000,000	
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Transfers Out

vii. Transfer out to Department of Culture and Media and Sport Re OFCOM Costs (Sections DEL K)		-85,000	
viii. Transfer out to Home Office Re Spectrum Costs (Sections DEL K)		-12,300,000	

Transfers In

ix. Transfer in from Securities and Intelligence Agencies re CYBER (Sections DEL K)	14,799,000		
x. Transfer in from Securities and Intelligence Agencies re Global Threat Reduction Fund (Sections DEL K)	1,346,000		
Total change in Capital DEL (Voted)	1,129,145,000	-812,385,000	316,760,000
i. Increased Provision of Defence Capability Provisions for Capitalised Provisions (Section AME AH)	110,000,000		
Total change in Capital AME (Voted)	110,000,000		110,000,000
Associated cash changes related to the budgetary movements set out above.	426,834,000		
Total change in Net Cash Requirement	426,834,000		426,834,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	210,018,000	-	210,018,000
Capital	316,760,000	-	316,760,000
Annually Managed Expenditure			
Resource	-828,591,000	-	-828,591,000
Capital	110,000,000	-	110,000,000
Total Net Budget			
Resource	-618,573,000	-	-618,573,000
Capital	426,760,000	-	426,760,000
Non-Budget Expenditure		-	
Net cash requirement	426,834,000		

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

Departmental Expenditure Limit:Expenditure arising from:

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

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

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

Part I (continued)

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

Income arising from:

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

Annually Managed Expenditure:

Expenditure arising from:

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

Ministry of Defence will account for this Estimate.

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								
1,866,206	34,570,292	-367,505	577,523	1,498,701	35,147,815	7,506,926	316,760	7,823,686
<i>Of which:</i>								
A Provision of Defence Capability Service Personnel Costs								
-	8,816,134	-	-807,561	-	8,008,573	-	-	-
B Provision of Defence Capability Civilian Personnel Costs								
-	454,277	-	1,456,102	-	1,910,379	-	-	-
C Provision of Defence Capability Infrastructure costs								
-	4,482,642	-	106,811	-	4,589,453	-	-	-
D Provision of Defence Capability Inventory Consumption								
-	1,835,871	-	-110,000	-	1,725,871	-	-	-
E Provision of Defence Capability Equipment Support Costs								
-	6,441,312	-	-90,000	-	6,351,312	-	-	-
F Provision of Defence Capability Other Costs and Services								
-	1,907,141	-	-242,537	-	1,664,604	-	-	-
I Provision of Defence Capability Cash Release of Provisions Costs								
-	241,911	-	-20,000	-	221,911	-	-	-
J Provision of Defence Capability Capital Single Use Military Equipment								
-	-	-	-	-	-	3,656,000	1,100,157	4,756,157
K Provision of Defence Capability Other Capital (Fiscal)								
-	-	-	-	-	-	4,344,823	-796,240	3,548,583
N Provision of Defence Capability Research and Development Costs								
-	1,041,647	-	-23,000	-	1,018,647	-	-	-
O Provision of Defence Capability Administration Civilian Personnel Costs								
1,844,102	-	-1,456,102	-	388,000	-	-	-	-
P Provision of Defence Capability Administration Other Costs and Services								
22,104	-	466,597	-	488,701	-	-	-	-
Q Operations Service Personnel Staff Cost								
-	55,025	-	34,975	-	90,000	-	-	-
R Operations and Peacekeeping Civilian Personnel Staff Costs								
-	6,803	-	21,197	-	28,000	-	-	-
S Operations Infrastructure Costs								
-	62,134	-	52,866	-	115,000	-	-	-
T Operations Inventory Consumption								
-	170,525	-	32,475	-	203,000	-	-	-
U Operations Equipment Support Costs								
-	199,402	-	-31,402	-	168,000	-	-	-
V Operations Other Costs and Services								
-	133,313	-	28,687	-	162,000	-	-	-
W Operations Receipts and other Income								
-	-9,264	-	-40,736	-	-50,000	-	-	-
X Operations Depreciation and Impairment Costs								
-	152,810	-	197,000	-	349,810	-	-	-
Y Operations Cash Release of Provisions Costs								
-	2,926	-	1,074	-	4,000	-	-	-

Part II: Changes Proposed (continued)

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Z Operations Capital Single Use Military Equipment								
-	-	-	-	-	-	13,296	11,704	25,000
AA Operations Other Capital (Fiscal)								
-	-	-	-	-	-	9,861	1,139	11,000
AB Operations Research and Development Costs								
-	522	-	11,478	-	12,000	-	-	-
AC Conflict Pools Resource Costs								
-	64,405	-	-3,015	-	61,390	-	-	-
AD Non Departmental Public Bodies Costs								
-	174,907	-	3,109	-	178,016	2,414	-	2,414
AE Defence Capability Admin Service Pers Costs								
-	-	602,000	-	602,000	-	-	-	-
AF Cash Release of Provisions Admin Costs								
-	-	20,000	-	20,000	-	-	-	-
Total Spending in DEL								
		-367,505	577,523				316,760	
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	3,425,374	-	-828,591	-	2,596,783	-	110,000	110,000
<i>Of which:</i>								
AG Provision of Defence Capability Depreciation and Impairment Costs								
-	1,949,205	-	-1,010,000	-	939,205	-	-	-
AH Provision of Defence Capability Provisions Costs								
-	541,177	-	175,000	-	716,177	-	110,000	110,000
AK Operations Depreciation and Impairment Costs								
-	-	-	10,000	-	10,000	-	-	-
AL Operations Provisions								
-	5,573	-	10,427	-	16,000	-	-	-
AM Operations Cash Release of Provisions Costs								
-	-2,926	-	-1,074	-	-4,000	-	-	-
AN War Pensions Benefits Programme costs								
-	874,985	-	-12,944	-	862,041	-	-	-
Total Spending in AME								
		-	-828,591				110,000	

Part II: Changes Proposed (continued)

£'000

Present		Net Resources		Revised		Net Capital		
Admin	Prog	Changes		Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Total for Estimate								
		-367,505	-251,068				426,760	
<i>Of which:</i>								
Voted Expenditure							426,760	
Non Voted Expenditure								

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	36,901,939	426,834	37,328,773

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								
1,498,701	-	1,498,701	36,311,941	-1,164,126	35,147,815	8,344,710	-521,024	7,823,686
<i>Of which:</i>								
A Provision of Defence Capability Service Personnel Costs								
-	-	-	8,008,573	-	8,008,573	-	-	-
B Provision of Defence Capability Civilian Personnel Costs								
-	-	-	1,910,379	-	1,910,379	-	-	-
C Provision of Defence Capability Infrastructure costs								
-	-	-	4,589,453	-	4,589,453	-	-	-
D Provision of Defence Capability Inventory Consumption								
-	-	-	1,725,871	-	1,725,871	-	-	-
E Provision of Defence Capability Equipment Support Costs								
-	-	-	6,351,312	-	6,351,312	-	-	-
F Provision of Defence Capability Other Costs and Services								
-	-	-	1,664,604	-	1,664,604	-	-	-
G Provision of Defence Capability Receipts and other Income								
-	-	-	-	-1,114,126	-1,114,126	-	-	-
H Provision of Defence Capability Depreciation and Impairments Costs								
-	-	-	9,449,975	-	9,449,975	-	-	-
I Provision of Defence Capability Cash Release of Provisions Costs								
-	-	-	221,911	-	221,911	-	-	-
J Provision of Defence Capability Capital Single Use Military Equipment								
-	-	-	-	-	-	4,756,157	-	4,756,157
K Provision of Defence Capability Other Capital (Fiscal)								
-	-	-	-	-	-	3,548,583	-	3,548,583
L Provision of Defence Capability Fiscal Assets / Estate Disposal								
-	-	-	-	-	-	-	-342,000	-342,000
M Provision of Defence Capability New Loans and Loan Repayment								
-	-	-	-	-	-	1,556	-179,024	-177,468
N Provision of Defence Capability Research and Development Costs								
-	-	-	1,018,647	-	1,018,647	-	-	-
O Provision of Defence Capability Administration Civilian Personnel Costs								
388,000	-	388,000	-	-	-	-	-	-
P Provision of Defence Capability Administration Other Costs and Services								
488,701	-	488,701	-	-	-	-	-	-
Q Operations Service Personnel Staff Cost								
-	-	-	90,000	-	90,000	-	-	-
R Operations and Peacekeeping Civilian Personnel Staff Costs								
-	-	-	28,000	-	28,000	-	-	-
S Operations Infrastructure Costs								
-	-	-	115,000	-	115,000	-	-	-

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
T Operations Inventory Consumption								
-	-	-	203,000	-	203,000	-	-	-
U Operations Equipment Support Costs								
-	-	-	168,000	-	168,000	-	-	-
V Operations Other Costs and Services								
-	-	-	162,000	-	162,000	-	-	-
W Operations Receipts and other Income								
-	-	-	-	-50,000	-50,000	-	-	-
X Operations Depreciation and Impairment Costs								
-	-	-	349,810	-	349,810	-	-	-
Y Operations Cash Release of Provisions Costs								
-	-	-	4,000	-	4,000	-	-	-
Z Operations Capital Single Use Military Equipment								
-	-	-	-	-	-	25,000	-	25,000
AA Operations Other Capital (Fiscal)								
-	-	-	-	-	-	11,000	-	11,000
AB Operations Research and Development Costs								
-	-	-	12,000	-	12,000	-	-	-
AC Conflict Pools Resource Costs								
-	-	-	61,390	-	61,390	-	-	-
AD Non Departmental Public Bodies Costs								
-	-	-	178,016	-	178,016	2,414	-	2,414
AE Defence Capability Admin Service Pers Costs								
602,000	-	602,000	-	-	-	-	-	-
AF Cash Release of Provisions Admin Costs								
20,000	-	20,000	-	-	-	-	-	-
Total Spending in DEL								
1,498,701	-	1,498,701	36,311,941	-1,164,126	35,147,815	8,344,710	-521,024	7,823,686
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	2,596,783	-	2,596,783	110,000	-	110,000
<i>Of which:</i>								
AG Provision of Defence Capability Depreciation and Impairment Costs								
-	-	-	939,205	-	939,205	-	-	-
AH Provision of Defence Capability Provisions Costs								
-	-	-	716,177	-	716,177	110,000	-	110,000
AI Provision of Defence Cash Release of Provisions Costs								
-	-	-	-241,911	-	-241,911	-	-	-
AJ Movement On Fair Value of Financial Instruments								
-	-	-	299,271	-	299,271	-	-	-
AK Operations Depreciation and Impairment Costs								
-	-	-	10,000	-	10,000	-	-	-

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
AL Operations Provisions								
-	-	-	16,000	-	16,000	-	-	-
AM Operations Cash Release of Provisions Costs								
-	-	-	-4,000	-	-4,000	-	-	-
AN War Pensions Benefits Programme costs								
-	-	-	862,041	-	862,041	-	-	-
Total Spending in AME								
-	-	-	2,596,783	-	2,596,783	110,000	-	110,000
Total for Estimate								
1,498,701	-	1,498,701	38,908,724	-1,164,126	37,744,598	8,454,710	-521,024	7,933,686
<i>Of which:</i>								
Voted Expenditure								
1,498,701	-	1,498,701	38,908,724	-1,164,126	37,744,598	8,454,710	-521,024	7,933,686
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	39,861,872	-618,573	39,243,299
Net Capital Requirement	7,506,926	426,760	7,933,686
Accruals to cash adjustments	-10,466,859	618,647	-9,848,212
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-11,851,261	803,000	-11,048,261
New provisions and adjustments to previous provisions	-546,750	-185,427	-732,177
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-177,321	-3,109	-180,430
Add cash grant-in-aid	176,506	3,109	179,615
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	294,072	-	294,072
Increase (+) / Decrease (-) in debtors	55,201	-	55,201
Increase (-) / Decrease (+) in creditors	1,337,857	-	1,337,857
Use of provisions	244,837	1,074	245,911
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	36,901,939	426,834	37,328,773

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

£'000

	Revised Plans
Gross Administration Costs	1,478,701
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	1,478,701
Gross Programme Costs	36,166,700
<i>Less:</i>	
Programme DEL Income	-1,164,126
Programme AME Income	-
Non-budget income	-
Net Programme Costs	35,002,574
Total Net Operating Costs	36,481,275
<i>Of which:</i>	
Resource DEL	33,638,581
Capital DEL	-
Resource AME	2,842,694
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	2,762,024
Total Resource Budget	39,243,299
<i>Of which:</i>	
Resource DEL	36,646,516
Resource AME	2,596,783
<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)	39,243,299

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-1,164,126
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-941,634
<i>Of which:</i>	
G Provision of Defence Capability Receipts and other Income	-891,634
W Operations Receipts and other Income	-50,000
Other Income	-222,492
<i>Of which:</i>	
G Provision of Defence Capability Receipts and other Income	-222,492
Total Programme	<u>-1,164,126</u>
 Total Voted Resource Income	 <u>-1,164,126</u>
 Voted Capital DEL	 -521,024
<i>Of which:</i>	
Programme	
Sales of Assets	-342,000
<i>Of which:</i>	
L Provision of Defence Capability Fiscal Assets / Estate Disposal	-342,000
Repayments	
M Provision of Defence Capability New Loans and Loan Repayment	-179,024
Total Programme	<u>-521,024</u>
 Total Voted Capital Income	 <u>-521,024</u>

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

No CFER income or receipts are expected 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: Jonathan Thompson

Executive Agency Accounting Officers:

Defence Equipment and Support Bernard Gray

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

ALB Accounting Officers:

Major General (Rtd) David McDowall CBE	Royal Hospital Chelsea
Dr Dominic Tweddle	National Museum of the Royal Navy
Mrs Janice Murray.	National Army Museum
AVM P D Luker CB OBE AFC DL	Council of Reserve and Cadet Forces Association
Peter Dye OBE	Royal Air Force Museum
Alan Pateman-Jones	Commonwealth War Graves Commission
Mrs Marcine Waterman	Single Source Regulations Office

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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
AD-DEL	Commonwealth War Graves Commission	48,793	-	48,793
AD-DEL	National Army Museum	6,720	-	5,937
AD-DEL	National Museum of the Royal Navy	3,175	119	3,294
AD-DEL	Royal Air Force Museum	8,227	109	8,336
AD-DEL	Royal Hospital, Chelsea	11,699	-	11,667
AD-DEL	Single Source Regulations Office	2,000	-	2,000
AD-DEL	Territorial, Auxiliary and Volunteer Reserve Associations established under s 110 of the Reserve Act	97,402	2,186	99,588
Total		178,016	2,414	179,615

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
F-DEL	NATO Military Budgets	151,110
F-DEL	UK Contribution to the Comprehensive Test Ban Treaty verification scheme	5,707
F-DEL	NATO Maintenance and Supply Agency (NAMSA)	1,000
F-DEL	Western European Union Centre	1,591

Armed Forces Pension and Compensation Schemes

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
A Reduction in SCAPE receipts with an associated reduction in expenditure	56,000,000	-55,999,000	
Total change in Resource AME (Voted)	56,000,000	-55,999,000	1,000
 i. To increase the net cash requirement for forecast commitments for transfers out and reduced SCAPE receipts	 116,000,000		
Total change in Net Cash Requirement	116,000,000		116,000,000

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 †	116,000,000		

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

Annually Managed Expenditure:Expenditure arising from:

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

Income arising from:

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

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

† £ 116,000,000 has been advanced from the Contingencies Fund to provide for a deficient net cash requirement. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2015. There are no implications for resources supporting the services provided for in the Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	6,749,203	-	1	-	6,749,204	-	-	-
<i>Of which:</i>								
A Retired pay, pensions and other payments to ex-service personnel								
-	6,749,203	-	1	-	6,749,204	-	-	-
Total Spending in AME								
		-	1					-
Total for Estimate								
		-	1					-
<i>Of which:</i>								
Voted Expenditure								
		-	1					-
Non Voted Expenditure								
		-	-					-
£'000								

Present Changes Revised
Plans Plans

Net Cash Requirement	2,418,144	116,000	2,534,144
-----------------------------	------------------	----------------	------------------

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								
-	-	-	8,612,411	-1,863,207	6,749,204	-	-	-
<i>Of which:</i>								
A Retired pay, pensions and other payments to ex-service personnel								
-	-	-	8,612,411	-1,863,207	6,749,204	-	-	-
Total Spending in AME								
-	-	-	8,612,411	-1,863,207	6,749,204	-	-	-
Total for Estimate								
-	-	-	8,612,411	-1,863,207	6,749,204	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	8,612,411	-1,863,207	6,749,204	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	6,749,203	1	6,749,204
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-4,331,059	115,999	-4,215,060
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-8,668,410	55,999	-8,612,411
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	246	74,000	74,246
Increase (-) / Decrease (+) in creditors	-18,517	-71,000	-89,517
Use of provisions	4,355,622	57,000	4,412,622
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,418,144	116,000	2,534,144

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

£'000

	Plans
Gross Programme Costs	8,612,411
<i>Of which:</i>	
Increases in liability	2,755,201
Interest on scheme liability	5,857,210
Other expenditure	-
<i>Less:</i>	
Contributions received	-1,862,387
Transfers in	-820
Other income	-
Net Programme Costs	6,749,204
Total Net Operating Costs	6,749,204
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	6,749,204
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	6,749,204
<i>Of which:</i>	
Resource DEL	-
Resource AME	6,749,204
<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)	6,749,204

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME	-1,863,207
<i>Of which:</i>	
Programme	
Pensions	-1,863,207
<i>Of which:</i>	
A: Retired pay, pensions and other payments to ex-service personnel	-1,863,207
Total Programme	<u>-1,863,207</u>
Total Voted Resource Income	<u>-1,863,207</u>

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

No CFER income or receipts are expected 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: Jon Thompson

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

In discharging these responsibilities, particular regard is given to:

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

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

Foreign and Commonwealth Office

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Take up of Departmental Unallocated Provision into Administration Expenditure	10,000,000		
(Section A) A benefit to the Resource Reserve (programme) in respect of The Foreign Currency Mechanism.		-56,800,000	
(Section A) A claim on the Resource Reserve (programme) in respect of Consular Premiums.	50,400,000		
(Section B) A claim on the Resource Reserve (programme) in respect of International Subscriptions.	30,200,000		
(Section G) A claim on the Resource Reserve (programme) in respect of Peacekeeping.	28,100,000		
(Section A) A claim on the Resource Reserve (programme) in respect of non-cash depreciation.	26,000,000		
(Section A) A benefit to the Resource Reserve (programme) in respect of repayment of the 2013-14 Reserve claim for Locally Engaged Staff income tax.		-5,000,000	
(Section A) A claim on the Resource Reserve (programme) in respect of NATO Conference costs.	2,326,000		
(Section A) A claim on the Resource Reserve (programme) in respect of The Emergency Disaster Relief Fund.	1,900,000		
(Section A) A payment from the Resource Reserve (programme) in respect of Waterloo monument restoration.	725,000		
(Section A) A benefit to the Resource Reserve (programme) in respect of the FCO pay remit.		-200,000	
(Section C) A benefit to the Resource Reserve (programme) in respect of the British Council pay remit.		-200,000	

(Section A) A benefit to the Resource Reserve (administration) in respect of reclaimable VAT for contracted out legal service.	-146,000
(Section A) A net transfer from UKTI (programme) in respect of costs incurred by the FCO.	27,669,000
(Section F) A net transfer from DFID (programme) in respect of Conflict Prevention work.	12,367,000
(Section A) A transfer from MoD (programme) in respect of NATO Conference costs.	10,000,000
(Section F) A transfer to the Security Intelligence Agencies (programme) for expansion and capability.	-4,870,000
(Section A) A net transfer to the Security Intelligence Agencies (programme) for expansion and capability.	-4,515,000
(Section A) A transfer from DFID (programme) for work in the Middle East and North Africa.	4,480,000
(Section F) A net transfer from MoD (programme) in respect of Conflict Prevention work.	740,000
(Section A) A transfer from DFID (programme) for work in respect of Official Development Assistance.	6,762,000
(Section A) A transfer from DFID (programme) for migration work.	3,342,000
(Section A) A transfer from Home Office (programme) for migration work.	2,800,000
(Section A) A transfer from DFID (programme) for Falkand demining work.	667,000
(Section A) A transfer from MoD (programme) for Falkand demining work.	667,000
(Section A) A transfer from DFID (programme) for work in Rangoon.	600,000
(Section A) A transfer from DFID (programme) for the St Helena Inquiry.	500,000
(Section C) A transfer from Cabinet Office (programme) to the British Council in respect of the GREAT campaign.	500,000
(Section A) A transfer from BIS (programme) for the Science and Innovation Network.	300,000
(Section A) A transfer from BIS (programme) for the Climate Risk Expert Discussion.	15,000

(Section G) A switch of Peacekeeping (programme) funds to the Peacekeeping capital budget.		-9,700,000	
(Sections G) A switch (programme) to Peacekeeping of Conflict Prevention funds (Section F).	2,450,000	-2,450,000	
(Sections A) A transfer (programme) from FCO to the British Council in respect of the GREAT campaign (Section C).	1,500,000	-1,500,000	
Decrease in Departmental Unallocated Provision shown in 2014-15 Main Estimates.		-10,000,000	
Total change in Resource DEL (Voted)	225,010,000	-95,381,000	129,629,000
(Section I) An increase in AME in respect of reimbursement of certain duties, taxes and licence fees.	9,000,000		
Total change in Resource AME (Voted)	9,000,000	-	9,000,000
(Section A) A claim on the Capital Reserve (programme) in respect of work on the UK and overseas Estate.	59,000,000		
(Section A) A transfer from DFID (Capital) for works in Abuja.	7,000,000		
(Section G) A switch of Peacekeeping (programme) funds to the Peacekeeping capital budget.	9,700,000		
Total change in Capital DEL (Voted)	75,700,000	-	75,700,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	203,329,000		
Total change in Net Cash Requirement	203,329,000	-	203,329,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	129,629,000	-	129,629,000
Capital	75,700,000	-	75,700,000
Annually Managed Expenditure			
Resource	9,000,000	-	9,000,000
Capital	-	-	-
Total Net Budget			
Resource	138,629,000	-	138,629,000
Capital	75,700,000	-	75,700,000
Non-Budget Expenditure	-		
Net cash requirement	203,329,000		

Supplementary amounts required in the year ending 31 March 2015 for expenditure by Foreign and Commonwealth Office on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

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

Foreign and Commonwealth Office will account for this Estimate.

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
197,998	1,544,452	-146	129,775	197,852	1,674,227	98,000	75,700	173,700
<i>Of which:</i>								
A Administration and programme expenditure								
187,998	674,434	9,854	71,138	197,852	745,572	69,000	66,000	135,000
B Programme and international organisation grants								
-	215,000	-	30,200	-	245,200	24,000	-	24,000
C British Council								
-	149,000	-	1,800	-	150,800	-	-	-
F Conflict Prevention Programme expenditure								
-	141,945	-	5,787	-	147,732	-	-	-
G Peacekeeping								
-	358,250	-	20,850	-	379,100	-	9,700	9,700
Departmental Unallocated Provision								
10,000	-	-10,000	-	-	-	-	-	-
Total Spending in DEL								
			-146	129,775			75,700	
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	75,000	-	9,000	-	84,000	-	-	-
<i>Of which:</i>								
I Reimbursement of certain duties taxes and licence fees								
-	25,000	-	9,000	-	34,000	-	-	-
Total Spending in AME								
			-	9,000			-	
Total for Estimate								
			-146	138,775			75,700	
<i>Of which:</i>								
Voted Expenditure								
		-146	138,775			75,700		
Non Voted Expenditure								

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	1,731,450	203,329	1,934,779

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
277,852	-80,000	197,852	1,826,227	-152,000	1,674,227	183,700	-10,000	173,700
<i>Of which:</i>								
A Administration and programme expenditure								
277,852	-80,000	197,852	897,572	-152,000	745,572	145,000	-10,000	135,000
B Programme and international organisation grants								
-	-	-	245,200	-	245,200	24,000	-	24,000
C British Council								
-	-	-	150,800	-	150,800	-	-	-
D British Council - Capital grant								
-	-	-	-	-	-	5,000	-	5,000
E Net Funding for NDPBs								
-	-	-	5,823	-	5,823	-	-	-
F Conflict Prevention Programme expenditure								
-	-	-	147,732	-	147,732	-	-	-
G Peacekeeping								
-	-	-	379,100	-	379,100	9,700	-	9,700
Total Spending in DEL								
277,852	-80,000	197,852	1,826,227	-152,000	1,674,227	183,700	-10,000	173,700
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	84,000	-	84,000	-	-	-
<i>Of which:</i>								
H AME Programme								
-	-	-	50,000	-	50,000	-	-	-
I Reimbursement of certain duties taxes and licence fees								
-	-	-	34,000	-	34,000	-	-	-
Total Spending in AME								
-	-	-	84,000	-	84,000	-	-	-
Total for Estimate								
277,852	-80,000	197,852	1,910,227	-152,000	1,758,227	183,700	-10,000	173,700
<i>Of which:</i>								
Voted Expenditure								
277,852	-80,000	197,852	1,910,227	-152,000	1,758,227	183,700	-10,000	173,700
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	1,817,450	138,629	1,956,079
Net Capital Requirement	98,000	75,700	173,700
Accruals to cash adjustments	-184,000	-11,000	-195,000
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-173,977	-26,000	-199,977
New provisions and adjustments to previous provisions	-20,000	-	-20,000
Departmental Unallocated Provision	-10,000	10,000	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-5,823	-	-5,823
Add cash grant-in-aid	5,800	-	5,800
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	5,000	5,000
Use of provisions	20,000	-	20,000
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,731,450	203,329	1,934,779

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

£'000

Plans

Gross Administration Costs	257,852
<i>Less:</i>	
Administration DEL Income	-80,000
Net Administration Costs	177,852
Gross Programme Costs	1,968,927
<i>Less:</i>	
Programme DEL Income	-152,000
Programme AME Income	-
Non-budget income	-
Net Programme Costs	1,816,927
Total Net Operating Costs	1,994,779
<i>Of which:</i>	
Resource DEL	1,852,079
Capital DEL	38,700
Resource AME	104,000
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	-38,700
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	1,956,079
<i>Of which:</i>	
Resource DEL	1,872,079
Resource AME	84,000
<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)	1,956,079

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-232,000***Of which:*

Administration

Sales of Goods and Services

-80,000

Of which:

Section A: Administration and programme expenditure

-80,000

Total Administration

-80,000

Programme

Sales of Goods and Services

-152,000

Of which:

Section A: Administration and programme expenditure

-152,000

Total Programme

-152,000

Total Voted Resource Income**-232,000****Voted Capital DEL****-10,000***Of which:*

Programme

Sales of Assets

-10,000

Of which:

Section A: Administration and programme expenditure

-10,000

Total Programme

-10,000

Total Voted Capital Income**-10,000**

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

No CFER income or receipts are expected 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:	Simon Fraser
Executive Agency (and any Additional) Accounting Officers:	Richard Burge for Section A

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

ALB Accounting Officers:

Dr. John Hughes	Marshall Aid Commemoration Commission
Richard Pascoe	Great Britain China Centre
Anthony Smith	Westminster Foundation for Democracy

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
E	Westminster Foundation for Democracy	3,523	-	3,500
E	Marshall Aid Commemoration Commission	2,000	-	2,000
E	Great Britain China Centre	300	-	300
Total		5,823	-	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.	8,417

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
B - DEL	UN Regular Budget	83,100
B - DEL	Commonwealth Secretariat	5,400
B - DEL	OECD	10,600
B - DEL	North Atlantic Treaty Organisation (NATO) Civil Budget	18,700
B - DEL	Council of Europe	25,000
B - DEL	OSCE	4,600

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 C) - Transfer of Programme Official Development Assistance (ODA) to the Department of Energy & Climate Change to support the International Climate Fund Programmes		-4,320,000	
(Departmental Unallocated Provision) - Transfer of Programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO)		-16,351,000	
(Departmental Unallocated Provision) - Transfer of Programme Official Development Assistance (ODA) budget to Home Office (HO)		-2,000,000	
(Departmental Unallocated Provision) - Transfer of Programme Official Development Assistance (ODA) budget to Department of Energy and Climate Change (DECC)		-2,800,000	
(Section I) - Conflict pool transfer to Foreign and Commonwealth Office (FCO)		-12,367,000	
(Section I) - Receipt of Admin funding from Treasury	18,000		
(Section J) - Return of funding from the Ministry of Defence (MoD) to support the Conflict Pool	275,000		
(Section J) - Receipt of programme Official Development Assistance (ODA) budget from Home Office surrendered as unspent	229,000		
Return of programme Official Development Assistance (ODA) budget from Department of Business Innovation and Skills	30,000,000		
(Departmental Unallocated Provision) - Adjustment to DEL due to changes in Provision Utilisations	2,050,000		
Total change in Resource DEL (Voted)	32,572,000	-37,838,000	-5,266,000
Section K - Change to European Union Attributed Aid		-469,000,000	
Total change in Resource DEL (Non-Voted)	-	-469,000,000	-469,000,000

(Section M) - Change to Provision Utilisation		-4,976,000	
(Section M) - Change to requirement for increases in provision		-122,762,000	
(Section O) - Change to Provision Utilisation	3,476,000		
(Section O) - Change to requirement for increases in provision	203,000		
Total change in Resource AME (Voted)	3,679,000	-127,738,000	-124,059,000
(Section G) - Change in profile of IDA17 loan	324,000,000		
(Section C) - Receipt of Programme Official Development Assistance (ODA) from the Department of Energy & Climate Change to support the International Climate Fund Programmes	4,899,000		
(Departmental Unallocated Provision) - Transfer of Programme Official Development Assistance (ODA) budget to Foreign and Commonwealth Office (FCO)		-7,000,000	
Total change in Capital DEL (Voted)	328,899,000	-7,000,000	321,899,000
Revision to the net cash requirement to reflect the changes to resources as set out above	316,633,000		
Total change in Net Cash Requirement	316,633,000	-	316,633,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-5,266,000	-469,000,000	-474,266,000
Capital	321,899,000	-	321,899,000
Annually Managed Expenditure			
Resource	-124,059,000	-	-124,059,000
Capital	-	-	-
Total Net Budget			
Resource	-129,325,000	-469,000,000	-598,325,000
Capital	321,899,000	-	321,899,000
Non-Budget Expenditure	-		
Net cash requirement	316,633,000		

Supplementary amounts required in the year ending 31 March 2015 for expenditure by Department for International Development on:

Departmental Expenditure Limit:Expenditure arising from:

Development and humanitarian assistance under the International Development Act 2002 through financial and technical assistance to governments, institutions, voluntary agencies and individuals for activities including: wealth creation (generating growth, stimulating trade and improving infrastructure); direct delivery of Millennium Development Goals (MDGs) (health and nutrition, education, water and sanitation, humanitarian assistance and food aid); governance and security (peace building, conflict prevention, stabilisation and the Conflict Pool, public financial management, human rights); climate change (mitigating and adapting to the impact of climate change); global partnerships (core funding for and capital subscriptions to multilateral organisations which provide country level and global assistance, core funding for civil society organisations and research partnerships); continued assistance to UK Overseas Territories; costs relating to investments in public corporations and shareholdings in private sector companies; spending by NDPBs (Commonwealth Scholarship Commission (CSC) on scholarships to individuals from Commonwealth countries, and the Independent Commission for Aid Impact (ICAI), an advisory NDPB which provides independent scrutiny of UK Aid in order to promote the delivery of value for money for British taxpayers and the maximisation of the impact of aid); related capital expenditure, administration costs and associated depreciation and other non-cash costs falling in DEL.

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

Non cash movements in provisions including contributions to International Finance Facility for Immunisation (IFFIm) and Advanced Market Commitments (AMC); change in fair value of financial instruments and other non-cash costs falling in AME.

Department for International Development will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
115,200	6,827,942	18	-5,284	115,218	6,822,658	2,043,000	321,899	2,364,899
<i>Of which:</i>								
B Wealth Creation								
-	646,608	-	-147,720	-	498,888	560,054	-265,949	294,105
C Climate Change								
-	285,555	-	90,537	-	376,092	131,955	72,613	204,568
D Governance and Security								
-	725,796	-	-122,313	-	603,483	2,408	3,309	5,717
E Direct Delivery of Millennium Development Goals								
-	4,066,601	-	-139,049	-	3,927,552	89,493	39,740	129,233
F Global Partnerships								
-	895,972	-	322,054	-	1,218,026	1,259,090	472,186	1,731,276
G Total Operating Costs								
95,496	138,900	22	-	95,518	138,900	-	-	-
H Central Programmes								
17,500	-	-4	3,299	17,496	3,299	-	-	-
I Joint Conflict Pool								
-	39,150	-	-12,092	-	27,058	-	-	-
Non Voted Expenditure								
-	927,000	-	-469,000	-	458,000	-	-	-
<i>Of which:</i>								
K European Union Attributed Aid								
-	927,000	-	-469,000	-	458,000	-	-	-
Total Spending in DEL								
		18	-474,284			321,899		

Part II: Changes Proposed

£'000

Present		Net Resources		Revised		Present	Net Capital	
Admin	Prog	Changes		Admin	Prog	Changes	Revised	
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	339,985	-	-124,059	-	215,926	-	-	-
<i>Of which:</i>								
M Direct Delivery of Millennium Development Goals								
-	314,866	-	-127,738	-	187,128	-	-	-
O Central Programmes								
-	27,200	-	3,679	-	30,879	-	-	-
Total Spending in AME								
		-	-124,059					
Total for Estimate								
		18	-598,343			321,899		
<i>Of which:</i>								
Voted Expenditure								
		18	-129,343			321,899		
Non Voted Expenditure								
		-	-469,000			-		
£'000								

	Present Plans	Changes	Revised Plans
Net Cash Requirement	8,965,142	316,633	9,281,775

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								
118,718	-3,500	115,218	6,822,658	-	6,822,658	2,364,899	-	2,364,899
<i>Of which:</i>								
A CSC (NDPB) (net) scholarship relating to developing countries								
1,724	-	1,724	25,560	-	25,560	-	-	-
B Wealth Creation								
-	-	-	498,888	-	498,888	294,105	-	294,105
C Climate Change								
-	-	-	376,092	-	376,092	204,568	-	204,568
D Governance and Security								
-	-	-	603,483	-	603,483	5,717	-	5,717
E Direct Delivery of Millennium Development Goals								
-	-	-	3,927,552	-	3,927,552	129,233	-	129,233
F Global Partnerships								
-	-	-	1,218,026	-	1,218,026	1,731,276	-	1,731,276
G Total Operating Costs								
95,518	-	95,518	138,900	-	138,900	-	-	-
H Central Programmes								
20,996	-3,500	17,496	3,299	-	3,299	-	-	-
I Joint Conflict Pool								
-	-	-	27,058	-	27,058	-	-	-
J Independent Commission for Aid Impact (NDPB) (net)								
480	-	480	3,800	-	3,800	-	-	-
Non-voted expenditure								
-	-	-	458,000	-	458,000	-	-	-
<i>Of which:</i>								
K European Union Attributed Aid								
-	-	-	458,000	-	458,000	-	-	-
Total Spending in DEL								
118,718	-3,500	115,218	7,280,658	-	7,280,658	2,364,899	-	2,364,899

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								
-	-	-	215,926	-	215,926	-	-	-
<i>Of which:</i>								
L Wealth Creation								
-	-	-	-927	-	-927	-	-	-
M Direct Delivery of Millennium Development Goals								
-	-	-	187,128	-	187,128	-	-	-
N Total Operating Costs								
-	-	-	-1,154	-	-1,154	-	-	-
O Central Programmes								
-	-	-	30,879	-	30,879	-	-	-
Total Spending in AME								
-	-	-	215,926	-	215,926	-	-	-
Total for Estimate								
118,718	-3,500	115,218	7,496,584	-	7,496,584	2,364,899	-	2,364,899
<i>Of which:</i>								
Voted Expenditure								
118,718	-3,500	115,218	7,038,584	-	7,038,584	2,364,899	-	2,364,899
Non Voted Expenditure								
-	-	-	458,000	-	458,000	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	8,210,127	-598,325	7,611,802
Net Capital Requirement	2,043,000	321,899	2,364,899
Accruals to cash adjustments	-360,985	124,059	-236,926
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-21,000	-	-21,000
New provisions and adjustments to previous provisions	-459,975	120,762	-339,213
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-29,000	1,797	-27,203
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-31,564	-	-31,564
Add cash grant-in-aid	31,564	-	31,564
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	148,990	1,500	150,490
Removal of non-voted budget items	-927,000	469,000	-458,000
<i>Of which:</i>			
Consolidated Fund Standing Services	-927,000	469,000	-458,000
Other adjustments	-	-	-
Net Cash Requirement	8,965,142	316,633	9,281,775

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

£'000

Plans

Gross Administration Costs	117,564
<i>Less:</i>	
Administration DEL Income	-3,500
Net Administration Costs	114,064
Gross Programme Costs	9,404,637
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	9,404,637
Total Net Operating Costs	9,518,701
<i>Of which:</i>	
Resource DEL	6,787,386
Capital DEL	2,364,899
Resource AME	366,416
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-2,364,899
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	458,000
Total Resource Budget	7,611,802
<i>Of which:</i>	
Resource DEL	7,395,876
Resource AME	215,926
<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)	7,611,802

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-3,500***Of which:*

Administration

Sales of Goods and Services

-3,500

Of which:

Section H: Central Programmes

-3,500

Total Administration

-3,500**Total Voted Resource Income**

-3,500

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

No CFER income or receipts are expected in 2014-15.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Mark Lowcock

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

ALB Accounting Officers:

Professor Tim Unwin Commonwealth Scholarship Commission

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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
A	Commonwealth and Scholarship Commission	27,284	-	27,284
J	Independent Commission for Aid Impact	4,280	-	4,280
Total		31,564	-	31,564

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Callable element of capital subscription: International Bank for Reconstruction and Development	5,062,703
Callable element of capital subscription: Other International Financial Institutions	5,236,223
UK national guarantee of EIB lending to UK overseas territories	129
UK national guarantee of EIB lending for non UK overseas territories	110,016
Contributions to international financial institutions - promissory notes still to be deposited	826,236

Department 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. Additional funding from the Reserve for Government Energy Rebate (Section A)	10,000,000		
ii. Transfer of funding from Capital to Resource DEL for Save energy with the Green Deal and support vulnerable consumers (Section A)	5,000,000		
iii. Increase in Save energy with the Green Deal and support vulnerable consumers (Section A) reflecting movement of resources between Sections	1,065,000		
iv. Transfer of funding from Resource to Capital DEL to reflect capitalised interest on Loans (Section A)		-3,189,000	
v. Increase in Deliver secure energy on the way to a low carbon energy future (Section B) reflecting movement of resources between Sections	3,595,000		
vi. Transfer in of funding from the Department for International Development for the International Climate Fund (Section C)	4,320,000		
vii. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section C)	1,093,000		
viii. Decrease in Drive ambitious action on climate change at home and abroad (Section C) reflecting movement of resources between Sections		-11,000	
ix. Transfer in of funding from Security and Intelligence Agencies for Global Threat Reduction and Cyber Security (Section D)	2,933,000		
x. Transfer in of funding from the Department for International Development for the International Atomic Energy Agency Technical Contribution fund (Section D)	2,800,000		
xi. Decrease in Manage our energy legacy responsibly and cost-effectively (Section D) reflecting movement of resources between Sections		-1,322,000	
xii. Decrease in funding for Concessionary Fuel liabilities and British Energy liabilities in line with latest forecasts (Section D)		-1,999,000	
xiii. Neutral exchange of Capital and Resource DEL between Nuclear Decommissioning Authority (NDA) and core Department to reflect expenditure profiles (Section E)	21,000,000		

xiv. Increase in Deliver the capability DECC needs to achieve its goals (Section E) reflecting movement of resources between Sections	2,390,000		
xv. Reallocation of funds following increase in funding for Concessionary Fuel liabilities and for British Energy liabilities in line with latest forecasts (Section E)	1,999,000		
xvi. Transfer in of funding from Ministry of Defence for Fuel Contingency Planning (Section E)	1,893,000		
xvii. Additional DEL funding reflecting rebates earned under the Cash Management scheme (Section E)	58,000		
xviii. Neutral exchange of Programme and Admin DEL between Nuclear Decommissioning Authority (NDA) and core Department to reflect expenditure profiles (Section E)	6,000,000	-6,000,000	
xix. Recognition of funding from OGDs (Section E) offset by increased expenditure for Committee on Climate Change on Section I			-484,000
xx. Surrender of funding reflecting VAT now reclaimable on legal services (Section E)			-533,000
xxi. Surrender of funding under the Budget Exchange system (Section E)			-10,000,000
xxii. Recognition of additional expenditure for the Nuclear Decommissioning Authority (Section F) offset by increase in Non-Voted DEL CFER	244,000,000		
xxiii. Neutral exchange of Programme and Admin DEL between Nuclear Decommissioning Authority (NDA) and core Department to reflect expenditure profiles (Section F)	6,000,000	-6,000,000	
xxiv. Increase in NDA and SLC expenditure (Section F) reflecting movement of resources between Sections	13,000		
xxv. Neutral exchange of Capital and Resource DEL between NDA and core Department to reflect expenditure profiles (Section F)			-21,000,000
xxvi. Transfer of NDA funding from Resource to Capital DEL to reflect expenditure profiles (Section F)			-27,000,000
xxvii. Surrender of funding for Nuclear Decommissioning Authority for use in future years (Section F)			-55,600,000
xxviii. Decrease in Coal Authority (Section G) reflecting movement of resources between Sections			-7,710,000
xxix. Decrease in Coal Authority depreciation (Section G) following Accounting Policy change			-2,964,000
xxx. Increase in Civil Nuclear Police Authority (Section H) reflecting movement of resources between Sections	1,980,000		
xxxi. Increased expenditure for Committee on Climate Change (Section I) offset by recognition of funding from OGDs reflected in Section E	484,000		
Total change in Resource DEL (Voted)	316,623,000	-143,812,000	172,811,000
i. Increase in Nuclear Decommissioning Authority income (Section L) offset by increase in Voted DEL expenditure			-244,000,000
Total change in Resource DEL (Non-Voted)		-244,000,000	-244,000,000

i. Changes in provision based on latest forecasts for nuclear and coal liabilities (Section M)	213,299,000		
ii. Changes in provision based on latest forecasts for Nuclear Decommissioning Authority Nuclear Provision and other non-cash costs (section N)	5,553,451,000		
iii. Increase in Coal Authority impairments (Section O) reflecting accounting policy change	6,885,000		
iv. Changes in provision based on latest forecasts for Coal Authority (Section O) provisions		-37,000,000	
v. Changes in provision based on latest forecasts for Civil Nuclear Police Authority (Section P) provisions		-611,000	
vi. Increase in provision based on latest forecast for Renewable Heat Incentive (Section Q)	15,000,000		
vii. Switch from Resource to Capital AME in respect of Renewable Heat Premium Payments (Section Q)		-2,300,000	
viii. Increase in provision based on latest forecasts for Deliver secure energy on the way to a low carbon energy future (Section R) provisions	10,000,000		
ix. Decrease in Deliver secure energy on the way to a low carbon energy future (Section R) reflecting movement of resources between Sections		-24,363,132,000	
x. Increase in provision based on latest forecasts for accounting adjustments to International Climate Fund investments (Section S)	15,500,000		
xi. Increase in Low Carbon Contracts Company (Section T) reflecting movement of resources between Sections	24,363,132,000		
xii. Increase in provision based on latest forecasts for Low Carbon Contracts Company (Section T) provisions	300,000		
xiii. Increase in provision based on latest forecasts for Committee on Climate Change (Section U) provisions	25,000		
xiv. Changes in provision based on latest forecast of provisions, impairments and discount unwinding for Save energy with the Green Deal and support vulnerable consumers (Section V)	341,860,000	-1,216,000	
Total change in Resource AME (Voted)	30,519,452,000	-24,404,259,000	6,115,193,000
i. Increase in Save energy with the Green Deal and support vulnerable consumers (Section A) reflecting additional funding for household energy efficiency	29,164,000		
ii. Increase in Save energy with the Green Deal and support vulnerable consumers (Section A) reflecting movement of resources between Sections	9,391,000		
iii. Transfer of funding from Resource to Capital DEL to reflect capitalised interest on Loans (Section A)	3,189,000		
iv. Transfer in of funding from Cabinet Office as repayment of energy efficiency loan (Section A)	114,000		
v. Increase in income from Energy Efficiency Loan repayments offset by increased expenditure (Section A)	700,000	-700,000	
vi. Transfer of funding to Welsh Government for household energy efficiency improvements (Section A)		-1,456,000	
vii. Transfer of funding from Capital to Resource DEL for Save energy with the Green Deal and support vulnerable consumers (Section A)		-5,000,000	

viii. Transfer of funding to Scottish Government for household energy efficiency improvements (Section A)		-17,596,000	
ix. Increase in income from grant repayments offset by increased expenditure (Section B)	91,000	-91,000	
x. Decrease in Deliver secure energy on the way to a low carbon energy future (Section B) reflecting movement of resources between Sections		-24,311,000	
xi. Decrease in Deliver secure energy on the way to a low carbon energy future (Section B) reflecting surrender of funding for Carbon Capture and Storage		-113,100,000	
xii. Increase in income from grant repayments offset by increased expenditure for the International Climate Fund (Section C)	1,841,000	-1,841,000	
xiii. Transfer of funding to the Department for International Development for the International Climate Fund (Section C)		-4,899,000	
xiv. Increase in Deliver the capability DECC needs to achieve its goals (Section E) reflecting movement of resources between Sections	16,770,000		
xv. Neutral exchange of Capital and Resource DEL between NDA and core Department to reflect expenditure profiles (Section E)		-21,000,000	
xvi. Transfer of NDA funding from Resource to Capital DEL to reflect expenditure profiles (Section F)	27,000,000		
xvii. Neutral exchange of Capital and Resource DEL between NDA and core Department to reflect expenditure profiles (Section F)	21,000,000		
xviii. Recognition of additional expenditure for the Nuclear Decommissioning Authority (Section F) offset by increase in Non-Voted DEL CFER	1,000,000		
xix. Decrease in Coal Authority (Section G) reflecting movement of resources between Sections		-3,950,000	
xx. Increase in Low Carbon Contracts Company (Section J) reflecting movement of resources between Sections	2,100,000		
Total change in Capital DEL (Voted)	112,360,000	-193,944,000	-81,584,000
i. Increase in Nuclear Decommissioning Authority income (Section L) offset by increase in Voted DEL expenditure		-1,000,000	
Total change in Capital DEL (Non-Voted)		-1,000,000	-1,000,000
i. Switch from Resource to Capital AME in respect of Renewable Heat Premium Payments (Section Q)	2,300,000		
ii. Increase in provision for unwinding/discounting the value of Promissory Notes for International Climate Fund (Section S)	19,600,000		
Total change in Capital AME (Voted)	21,900,000		21,900,000

i. Increase in provision for Prior Period Adjustment in respect of Coal Authority accounting policy change (Section W)	5,588,000	
Total change in Non-Budget	5,588,000	5,588,000
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 Non-Departmental Public Bodies	194,923,000	
Total change in Net Cash Requirement	194,923,000	194,923,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	172,811,000	-244,000,000	-71,189,000
Capital	-81,584,000	-1,000,000	-82,584,000
Annually Managed Expenditure			
Resource	6,115,193,000	-	6,115,193,000
Capital	21,900,000	-	21,900,000
Total Net Budget			
Resource	6,288,004,000	-244,000,000	6,044,004,000
Capital	-59,684,000	-1,000,000	-60,684,000
Non-Budget Expenditure	5,588,000		
Net cash requirement	194,923,000		

Supplementary amounts required in the year ending 31 March 2015 for expenditure by Department of Energy and Climate Change on:

Departmental Expenditure Limit:Expenditure arising from:

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

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

Work towards international agreement on climate change;
promote and support actions to reduce national and global greenhouse gas emissions;
climate modelling and risk assessment.

Safety, environment and social impact programmes relating to nuclear sites in Central and Eastern Europe and the former Soviet Union and other countries where future G8 Global Partnership related initiatives may be pursued;
inspections and compliance in accordance with EU regulatory requirements and recovery of expenditure through cost sharing arrangements;
subscriptions and contributions to international organisations and fulfilment of international treaty obligations.

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

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

Grants to Local Authorities.

Expenditure by the Nuclear Decommissioning Authority and its subsidiaries, Coal Authority, Civil Nuclear Police Authority, Committee on Climate Change, CFD Counterparty Company, Electricity Settlements Company, Carbon Trust, and Energy Saving Trust.

*Expenditure by the Low Carbon Contracts Company.

Income arising from:

Receipts from other Government Departments and devolved administrations;

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

government carbon offsetting scheme receipts;

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

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

Receipts relating to the Nuclear Decommissioning Authority.

*Contributions from other organisations to cover the cost of activities they have agreed to fund in total or in part.

Annually Managed Expenditure:

Expenditure arising from:

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

Expenditure by the Nuclear Decommissioning Authority, Coal Authority, Civil Nuclear Police Authority, Committee on Climate Change, CFD Counterparty Company and Electricity Settlements Company.

Renewable Heat Incentive including Renewable Heat Premium Payments.

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

*Expenditure by the Low Carbon Contracts Company.

Impairment of loans and investments.

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.

Non-Budget Expenditure:Expenditure arising from:

*Prior period adjustment

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

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
182,520	2,229,094	3,058	169,753	185,578	2,398,847	2,425,405	-81,584	2,343,821
<i>Of which:</i>								
A Save energy with the Green Deal and support vulnerable consumers								
-	373,330	-	12,876	-	386,206	157,400	17,806	175,206
B Deliver secure energy on the way to a low carbon energy future								
-	132,753	-	3,595	-	136,348	254,875	-137,411	117,464
C Drive ambitious action on climate change at home and abroad								
-	8,506	-	5,402	-	13,908	220,000	-4,899	215,101
D Manage our energy legacy responsibly and cost-effectively								
-	323,093	-	2,412	-	325,505	7,875	-	7,875
E Deliver the capability DECC needs to achieve its goals								
125,988	5,478	5,399	10,924	131,387	16,402	10,655	-4,230	6,425
F NDA and SLC expenditure								
49,000	1,356,655	-3,000	143,413	46,000	1,500,068	1,766,000	49,000	1,815,000
G Coal Authority (net)								
3,929	29,007	175	-10,849	4,104	18,158	8,600	-3,950	4,650
H Civil Nuclear Police Authority (net)								
-	270	-	1,980	-	2,250	-	-	-
I Committee on Climate Change (net)								
3,603	-	484	-	4,087	-	-	-	-
J CFD Counterparty Company (net)								
-	1	-	-	-	1	-	2,100	2,100
Non Voted Expenditure								
-	-872,000	-3,000	-241,000	-3,000	-1,113,000	-1,000	-1,000	-2,000
<i>Of which:</i>								
L Nuclear Decommissioning Authority Income (CFER)								
-	-872,000	-3,000	-241,000	-3,000	-1,113,000	-1,000	-1,000	-2,000
Total Spending in DEL							-82,584	
						58	-71,247	
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	29,169,344	-	6,115,193	-	35,284,537	-120,294	21,900	-98,394
<i>Of which:</i>								
M Manage our energy legacy responsibly and cost-effectively								
-	-200,999	-	213,299	-	12,300	-120,294	-	-120,294
N Nuclear Decommissioning Authority								
-	336,549	-	5,553,451	-	5,890,000	-	-	-
O Coal Authority (net)								
-	1,000	-	-30,115	-	-29,115	-	-	-

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
P Civil Nuclear Police Authority (net)	-178	-	-611	-	-789	-	-	-
Q Renewable Heat Incentive	211,000	-	12,700	-	223,700	-	2,300	2,300
R Deliver secure energy on the way to a low carbon energy future	28,821,972	-	-24,353,132	-	4,468,840	-	-	-
S Drive ambitious action on climate change at home and abroad	-	-	15,500	-	15,500	-	19,600	19,600
T Low Carbon Contracts Company (net)	-	-	24,363,432	-	24,363,432	-	-	-
U Committee on Climate Change (net)	-	-	25	-	25	-	-	-
V Save energy with the Green Deal and support vulnerable consumers	-	-	340,644	-	340,644	-	-	-
Total Spending in AME			6,115,193				21,900	
Non-Budget spending								
Voted Expenditure								
	-	-	5,588	-	5,588	-	-	-
<i>Of which:</i>								
W Prior Period Adjustments	-	-	5,588	-	5,588	-	-	-
Total Non-Budget Spending			5,588				-	
Total for Estimate								
		58	6,049,534				-60,684	
<i>Of which:</i>								
Voted Expenditure		3,058	6,290,534				-59,684	
Non Voted Expenditure		-3,000	-241,000				-1,000	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	4,911,403	194,923	5,106,326

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								
189,050	-3,472	185,578	2,421,414	-22,567	2,398,847	2,356,462	-12,641	2,343,821
<i>Of which:</i>								
A Save energy with the Green Deal and support vulnerable consumers								
-	-	-	389,458	-3,252	386,206	185,915	-10,709	175,206
B Deliver secure energy on the way to a low carbon energy future								
-	-	-	151,312	-14,964	136,348	117,555	-91	117,464
C Drive ambitious action on climate change at home and abroad								
-	-	-	18,253	-4,345	13,908	216,942	-1,841	215,101
D Manage our energy legacy responsibly and cost-effectively								
-	-	-	325,505	-	325,505	7,875	-	7,875
E Deliver the capability DECC needs to achieve its goals								
134,859	-3,472	131,387	16,408	-6	16,402	6,425	-	6,425
F NDA and SLC expenditure								
46,000	-	46,000	1,500,068	-	1,500,068	1,815,000	-	1,815,000
G Coal Authority (net)								
4,104	-	4,104	18,158	-	18,158	4,650	-	4,650
H Civil Nuclear Police Authority (net)								
-	-	-	2,250	-	2,250	-	-	-
I Committee on Climate Change (net)								
4,087	-	4,087	-	-	-	-	-	-
J CFD Counterparty Company (net)								
-	-	-	1	-	1	2,100	-	2,100
K Electricity Settlements Company (net)								
-	-	-	1	-	1	-	-	-
Non-voted expenditure								
-	-3,000	-3,000	-	-1,113,000	-1,113,000	-	-2,000	-2,000
<i>Of which:</i>								
L Nuclear Decommissioning Authority Income (CFER)								
-	-3,000	-3,000	-	-1,113,000	-1,113,000	-	-2,000	-2,000
Total Spending in DEL								
189,050	-6,472	182,578	2,421,414	-1,135,567	1,285,847	2,356,462	-14,641	2,341,821
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	35,285,753	-1,216	35,284,537	31,106	-129,500	-98,394
<i>Of which:</i>								
M Manage our energy legacy responsibly and cost-effectively								
-	-	-	12,300	-	12,300	9,206	-129,500	-120,294
N Nuclear Decommissioning Authority								
-	-	-	5,890,000	-	5,890,000	-	-	-

Part II: Revised subhead detail including additional provision

£'000

Revised Plans									
Resources						Capital			
Administration		Programme		Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	
O Coal Authority (net)	-	-	-	-29,115	-	-29,115	-	-	-
P Civil Nuclear Police Authority (net)	-	-	-	-789	-	-789	-	-	-
Q Renewable Heat Incentive	-	-	-	223,700	-	223,700	2,300	-	2,300
R Deliver secure energy on the way to a low carbon energy future	-	-	-	4,468,840	-	4,468,840	-	-	-
S Drive ambitious action on climate change at home and abroad	-	-	-	15,500	-	15,500	19,600	-	19,600
T Low Carbon Contracts Company (net)	-	-	-	24,363,432	-	24,363,432	-	-	-
U Committee on Climate Change (net)	-	-	-	25	-	25	-	-	-
V Save energy with the Green Deal and support vulnerable consumers	-	-	-	341,860	-1,216	340,644	-	-	-
Total Spending in AME	-	-	-	35,285,753	-1,216	35,284,537	31,106	-129,500	-98,394
Non-Budget spending									
Voted expenditure									
	-	-	-	5,588	-	5,588	-	-	-
<i>Of which:</i>									
W Prior Period Adjustments	-	-	-	5,588	-	5,588	-	-	-
Total Non-Budget Spending	-	-	-	5,588	-	5,588	-	-	-
Total for Estimate	189,050	-6,472	182,578	37,712,755	-1,136,783	36,575,972	2,387,568	-144,141	2,243,427
<i>Of which:</i>									
Voted Expenditure	189,050	-3,472	185,578	37,712,755	-23,783	37,688,972	2,387,568	-142,141	2,245,427
Non Voted Expenditure	-	-3,000	-3,000	-	-1,113,000	-1,113,000	-	-2,000	-2,000

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	30,708,958	6,049,592	36,758,550
Net Capital Requirement	2,304,111	-60,684	2,243,427
Accruals to cash adjustments	-28,974,666	-6,038,985	-35,013,651
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,513	-52,711	-55,224
New provisions and adjustments to previous provisions	-28,911,072	23,839,232	-5,071,840
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-5,588	-5,588
Other non-cash items	-	2,545	2,545
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-3,554,437	-30,065,535	-33,619,972
Add cash grant-in-aid	3,153,207	245,121	3,398,328
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	340,149	-2,049	338,100
Removal of non-voted budget items	873,000	245,000	1,118,000
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	873,000	245,000	1,118,000
Net Cash Requirement	4,911,403	194,923	5,106,326

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

£'000

Revised
Plans

Gross Administration Costs	189,050
<i>Less:</i>	
Administration DEL Income	-6,472
Net Administration Costs	182,578
Gross Programme Costs	38,165,024
<i>Less:</i>	
Programme DEL Income	-1,139,336
Programme AME Income	-1,216
Non-budget income	-
Net Programme Costs	37,024,472
Total Net Operating Costs	37,207,050
<i>Of which:</i>	
Resource DEL	1,163,086
Capital DEL	428,073
Resource AME	35,593,991
Capital AME	21,900
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	-449,973
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-4,115
Total Resource Budget	36,752,962
<i>Of which:</i>	
Resource DEL	1,468,425
Resource AME	35,284,537
<i>Adjustments to include:</i>	
Prior period adjustments	5,588
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	1,116,000
Other adjustments	-1,116,000
Total Resource (Estimate)	36,758,550

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-26,039
<i>Of which:</i>	
Administration	
EU Grants Received	-10
<i>Of which:</i>	
E Deliver the capability DECC needs to achieve its goals	-10
Sales of Goods and Services	-1,577
<i>Of which:</i>	
E Deliver the capability DECC needs to achieve its goals	-1,577
Other Grants	-1,797
<i>Of which:</i>	
E Deliver the capability DECC needs to achieve its goals	-1,797
Other Income	-88
<i>Of which:</i>	
E Deliver the capability DECC needs to achieve its goals	-88
Total Administration	<u>-3,472</u>
 Programme	
EU Grants Received	-32
<i>Of which:</i>	
A Save energy with the Green Deal and support vulnerable consumers	-32
Sales of Goods and Services	-19,335
<i>Of which:</i>	
A Save energy with the Green Deal and support vulnerable consumers	-31
B Deliver secure energy on the way to a low carbon energy future	-14,964
C Drive ambitious action on climate change at home and abroad	-4,339
E Deliver the capability DECC needs to achieve its goals	-1
Other Grants	-6
<i>Of which:</i>	
C Drive ambitious action on climate change at home and abroad	-6
Other Income	-3,194
<i>Of which:</i>	
A Save energy with the Green Deal and support vulnerable consumers	-3,189
E Deliver the capability DECC needs to achieve its goals	-5
Total Programme	<u>-22,567</u>
 Voted Resource AME	-1,216
<i>Of which:</i>	
Programme	
Other Income	-1,216
<i>Of which:</i>	
V Save energy with the Green Deal and support vulnerable consumers	-1,216
Total Programme	<u>-1,216</u>
 Total Voted Resource Income	<u>-27,255</u>

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Capital DEL	-12,641
<i>Of which:</i>	
Programme	
Other Grants	-3,769
<i>Of which:</i>	
A Save energy with the Green Deal and support vulnerable consumers	-1,837
B Deliver secure energy on the way to a low carbon energy future	-91
C Drive ambitious action on climate change at home and abroad	-1,841
Repayments	-8,872
<i>Of which:</i>	
A Save energy with the Green Deal and support vulnerable consumers	-8,872
Total Programme	<u>-12,641</u>
 Voted Capital AME	 -129,500
<i>Of which:</i>	
Programme	
Repayments	-129,500
<i>Of which:</i>	
M Manage our energy legacy responsibly and cost-effectively	-129,500
Total Programme	<u>-129,500</u>
 Total Voted Capital Income	 <u>-142,141</u>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-872,000	-872,000	-244,000	-155,000	-1,116,000	-1,027,000
Income in budgets surrendered to the Consolidated Fund (capital)	-1,000	-1,000	-1,000	-1,000	-2,000	-2,000
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-873,000	-873,000	-245,000	-156,000	-1,118,000	-1,029,000

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	-872,000	-872,000	-244,000	-155,000	-1,116,000	-1,027,000
Nuclear Decommissioning Authority Capital DEL	-1,000	-1,000	-1,000	-1,000	-2,000	-2,000
Total	-873,000	-873,000	-245,000	-156,000	-1,118,000	-1,029,000

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: Stephen Lovegrove

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

ALB Accounting Officers:

John Clarke	Nuclear Decommissioning Authority
Philip Lawrence	Coal Authority
Mike Griffiths	Civil Nuclear Police Authority
Matthew Bell	Committee on Climate Change
Neil McDermott	Low Carbon Contracts Company
Neil McDermott	Electricity Settlements Company

Site Licence Company Accountability:

The Site Licence Companies are accountable to the Nuclear Decommissioning Authority

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
F & N	Nuclear Decommissioning Authority †	6,315,068	84,000	3,357,400
F	Site Licence Companies	1,121,000	1,731,000	-
G & O	Coal Authority	-6,853	4,650	25,000
H & P	Civil Nuclear Police Authority	1,461	-	2,250
I & U	Committee on Climate Change	4,112	-	4,078
J & T	Low Carbon Contracts Company	24,363,433	2,100	8,800
K	Electricity Settlements Company	1	-	800
Total		31,798,222	1,821,750	3,398,328

† 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

A change in Accounting Policy for the Coal Authority is being implemented in 2014-15 relating to the treatment of Mine Water Schemes and Subsidence Pumping Stations.

Mine Water Schemes and Subsidence Pumping Stations are now held at nil value, on the basis that the assets are commissioned to resolve legacy mining issues for which the benefits have previously been received by private mining operators.

Costs incurred in the design, build, refurbishment and bringing the assets into working condition for their intended operational use are capitalised following completion of a feasibility study and gateway review.

When the assets are brought into operational use, the carrying values are impaired to nil value, with the loss being recognised through the Comprehensive Statement of Net Expenditure.

Decommissioning costs are not provided for on the basis that the Mine Water Schemes and Subsidence Pumping Stations will continue operationally in perpetuity.

Assets under construction are valued at cost.

This gives rise to a reduction in depreciation within Resource DEL of £2,964,000 is included in the changes shown in the Part II table in subhead G4, and an increase in impairments within Resource AME of £6,885,000 in 2014-15.

This change also leads to a Prior Period Adjustment relating to 2013-14, where an additional cost to Annually Managed Expenditure of £5,588,000 has been recognised in relation to the impairment of Mine Water Schemes and Subsidence Pumping Stations.

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

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

Section in Part II: Subhead Detail	Service	£'000
A4-DEL	Payments to energy companies to reduce the impact of DECC policies on bills	320,000
A4-DEL	Energy Company Obligation Brokerage	1,340
B4-DEL	Big Energy Saving Network	1,000
B4-DEL	Biomass Supplier List Creation & Maintenance	658
B4-DEL	Big Energy Savings Week	300
C4-DEL	International Energy, and Climate Change: international subscriptions and contributions	5,803
D4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions and contributions	23,596
D4-DEL	UK Coal Cohort Concessionary Fuel costs	1,990
E4-DEL	Fuel Contingency Planning	6,478

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
As at 31 March 2014 the following liabilities fell to be met from the Department's Estimate:-	
Statutory Indemnities	
– Indemnity in respect of National Grid Company's liabilities re: the interconnector linking the UK and France.	Unquantifiable
Indemnities to Directors	
– Nuclear Liabilities Fund – Secretary of State Trustee Indemnities: Indemnities have been given to the three Trustees of the NLF appointed by the Secretary of State. These indemnities are against personal liability following any legal action against the Fund.	Unquantifiable
– Nuclear Liabilities Fund – British Energy Trustee Back Up Indemnities: Given to the two BE appointed Trustees of the Nuclear Liabilities Fund. These indemnities are against personal liability following any legal action against the Fund. These indemnities can only be used following failed recourse to an indemnity given by British Energy.	Unquantifiable
– Indemnities have been given to the Directors appointed by the Department to Low Carbon Contracts Company Limited and to Electricity Settlements Company Limited. These indemnities are against personal liability following any legal action against the companies.	Unquantifiable
Other	
– Statutory liability for third party claims in excess of the operator's liability in the event of a nuclear accident in the UK.	Unquantifiable
– Liability for non-compliance with the Cogeneration Directive (2004/8/EC), in the event that contractors for DECC incorrectly certify combined heat and power plants.	Unquantifiable
– High Activity Sealed Sources (HASS) Directive: Council Directive 2003/122/EURATOM on the control of high-activity sealed radioactive sources and orphan sources. Liability for costs of retrieving and disposing of sealed radioactive sources in the event that a company keeping such sources becomes insolvent.	Unquantifiable
– Radioactive contaminated land remediation: under section 9 of The Radioactive Contaminated Land (Modification of Enactments) (England) (Amendment) Regulations 2007 SI 2007/3245 the Secretary of State is deemed to be the appropriate person to bear responsibility for remediation of land contaminated by a nuclear occurrence under the part 2A contaminated land regime.	Unquantifiable
– Energy Research Partnership: an indemnity for loss or damage caused to other Parties to the consortium agreement.	Unquantifiable
– EU Emissions Trading Scheme: Member States are required to appoint a Single Auction Monitor to oversee the auctioning of allowances in Phase III. The Joint Procurement Agreement for the Single Auction Monitor (JPA) provides for Member States to indemnify the Commission should the Commission be required to compensate a third party or another Member State for damages which arise in connection with the JPA e.g. as a result of failure to comply or if a challenge were brought in response to a decision taken by one of the Committees formed under the Agreement.	Unquantifiable
– Green Deal - Contingent Capital Fund. There may be a need for additional government funding to replenish junior capital, if there is high repayment default under the scheme. Maximum exposure is £30m but modelling indicates that this is highly unlikely to be called on.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– DECC has undertaken to support Ofgem's costs for administering the Renewables Obligation scheme. Where there is insufficient money in both the buyout fund and late payment fund the remaining costs will be met by DECC for England and Wales.	Unquantifiable
– DECC has issued a letter of indemnity to National Grid covering any financial losses which might result from third party claims in relation to preparatory work for EMR (Electricity Market Reform) delivery.	Unquantifiable
– DECC has indemnified Elexon Ltd against third party claims relating to the design and or implementation of CfD (Contracts for Difference) and CM (Capacity Markets) settlement systems which are not covered by insurance and/or guarantees by their sub-contractors.	Unquantifiable
– Planning Act 2008: cost of compensation payable as a result of revocation of a Development Consent Order, in the event that an Order is subject to legal challenge.	Unquantifiable
– OECD (Organisation for Economic Co-operation and Development) and IEA (International Energy Agency): an indemnity for any loss to the IEA arising from use of its data in the Department's Global Climate Change 2050 Pathways Calculator, limited to a maximum of £100,000.	Unquantifiable
– Coal Industry Act 1994: Responsibility for compensation claims relating to personal injuries suffered by former British Coal mineworkers transferred to the Department on 1 January 1998 by a restructuring scheme under the Coal Industry Act 1994. The timing and amounts of any liability are uncertain, except where provision has been made in the accounts. The future liabilities will depend on the nature of any injury and whether the courts decide that compensation is due.	Unquantifiable
– Nuclear Liabilities Fund (British Energy) - The then Secretary of State for Trade and Industry created a constructive obligation due to her announcement in 2002 to the House of Commons regarding British Energy (BE) restructuring, stating that the Government would underwrite the Nuclear Liabilities Fund (NLF) in respect of BE's uncontracted and decommissioning liabilities to the extent that the assets of the Fund fall short. The restructuring was successfully completed on 14 January 2005, and the Department has assumed responsibility for these liabilities to the extent that the NLF is insufficient to meet liabilities as they fall due. Since 2009 the BE estate has been owned and operated by EDF Energy (EDF E). There is a high level of uncertainty relating to possible future cash flows which the Department might need to make for a prolonged period of time. In practice this will depend on investment returns received by the NLF, contributions made under contract to the NLF by EDF E (which have an indexation component) as well as the actual costs of meeting the decommissioning and uncontracted liabilities. As such, it is difficult to quantify whether this represents a contingent liability or asset. The Department's current estimate of the assets available to the NLF to meet its liabilities is £8.8 billion (2013: £9.0 billion) The latest estimate of the discounted liabilities for decommissioning and uncontracted liabilities is £7.2 billion (2013: £5.4 billion). However despite assets exceeding discounted liabilities by £1.6 billion, the undiscounted liabilities are greater than £19 billion and therefore this position is disclosed as a contingent liability. Currently 15% of the fund is invested externally, and the remainder is lodged with the National Loans Fund. This is risk-free, but the projected returns are lower than the projected returns on the externally-invested funds. There have been discussions about investing the assets exclusively with the National Loans Fund, but as yet no firm decisions have been taken. The discounted liabilities figure increased significantly during the year because reviews carried out by EDF E (and independently scrutinised by the Nuclear Decommissioning Authority) identified a number of one-off increases arising as a result of refining both the plans for decommissioning the estate and the plans for managing and storing spent fuel and other radioactive wastes. It is not expected that a similar scale of increase in the liabilities will arise in the future but they will continue to be subject to regular reviews.	Unquantifiable

Part III: Note K - Contingent Liabilities

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– Subsidence damage and public safety liabilities: Licensees of mining operations are required to provide security to the Coal Authority to cover the future costs of settling subsidence damage liabilities within their Areas of Responsibility. Outside the Areas of Responsibility of the holders of licences under Part II of the 1994 Act, the Authority is responsible for making good subsidence damage. Where an Area of Responsibility is extinguished the Authority would become responsible for the discharge of outstanding subsidence liabilities. The Authority also has an on-going liability to secure and keep secured most abandoned coal mines. In all cases the liability for operating collieries is the responsibility of the licensees/lessees and security is held to address those liabilities. Both of the above liabilities have been provided for within the Coal Authority provision based on analysis of trends and claims experience. However it is possible that significant, unexpected events outside of this provision may materialise.</p> <p>In addition to the contingent liabilities outlined above the following should be noted: Wentworth Woodhouse Damage Notices have been submitted to the Coal Authority in respect of subsidence damage “in excess of £100 million” to Wentworth Woodhouse, a Grade 1 listed Country House. The Coal Authority has rejected these notices. Lands Tribunal Proceedings are ongoing and the Coal Authority will continue to strongly defend its case.</p>	Unquantifiable
<p>– Restructuring Scheme: Where liabilities transferred under the various Coal Authority Restructuring Schemes (CARS) have crystallised due to planning conditions, agreements, claims etc., provision has been made. It has not, however, been possible to quantify contingent liabilities that may arise out of indemnities or warranties that may materialise in the future.</p>	Unquantifiable
<p>– Legal claims: The Coal Authority is subject to various claims and legal actions in the ordinary course of its activities, for which provision is made in the accounts, where appropriate, on the basis of information available.</p>	Unquantifiable
<p>– Legal claims: The CNPA has a number of potential liabilities in respect of claims from employees, which depend on actual or potential proceedings. The timing and amounts of any payment are uncertain. These liabilities have not been provided for as CNPA believes that the claims are unlikely to be successful and unlikely to lead to a transfer of economic benefit.</p>	Unquantifiable
<p>– Legal claims: The NDA considers the likelihood of liabilities arising from two legal cases which are ongoing at the reporting date to be remote.</p>	Unquantifiable
<p>– Indemnities: The NDA has non-quantifiable contingent liabilities arising from indemnities given as part of the contracts for the management of the Low Level Waste Repository, Sellafield and Dounreay. These indemnities are in respect of the uninsurable residual risk that courts in a country which is not party to the Paris and Brussels Conventions on third party liability in the field of nuclear energy may accept jurisdiction to determine liability in the event of a nuclear incident. These are not treated as contingent liabilities within the meaning of IAS 37 since the possibility of a transfer of economic benefit in settlement is considered too remote.</p>	Unquantifiable

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
C4-DEL	UN Framework Convention on Climate Change	3,545
C4-DEL	International Energy Agency	1,199
D4-DEL	International Atomic Energy Agency	20,391
D4-DEL	Organisation for the Prohibition of Chemical Weapons	3,205

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.	6,168,000		
Total change in Resource DEL (Voted)	6,168,000	-	6,168,000
(Section A Gas and Electricity Markets Authority: Administration) To provide additional working capital	6,168,000		
Total change in Net Cash Requirement	6,168,000	-	6,168,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	6,168,000	-	6,168,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	6,168,000	-	6,168,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	6,168,000		

Supplementary amounts required in the year ending 31 March 2015 for expenditure by Office of Gas and Electricity Markets on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

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

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								
700	-	6,168	-	6,868	-	1,500	-	1,500
<i>Of which:</i>								
A Gas and Electricity Markets Authority: Administration								
-	-	6,168	-	6,168	-	1,500	-	1,500
Total Spending in DEL								
		6,168	-					
Total for Estimate								
		6,168	-					
<i>Of which:</i>								
Voted Expenditure								
		6,168	-					
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	10,690	6,168	16,858

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								
90,022	-83,154	6,868	-	-	-	1,500	-	1,500
<i>Of which:</i>								
A Gas and Electricity Markets Authority: Administration								
38,117	-31,949	6,168	-	-	-	1,500	-	1,500
B Ofgem E-Serve: Administration								
51,905	-51,205	700	-	-	-	-	-	-
Total Spending in DEL								
90,022	-83,154	6,868	-	-	-	1,500	-	1,500
Total for Estimate								
90,022	-83,154	6,868	-	-	-	1,500	-	1,500
<i>Of which:</i>								
Voted Expenditure								
90,022	-83,154	6,868	-	-	-	1,500	-	1,500
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	700	6,168	6,868
Net Capital Requirement	1,500	-	1,500
Accruals to cash adjustments	8,490	-	8,490
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,600	-	-1,600
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-	-60
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
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	10,690	6,168	16,858

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

£'000

	Plans
Gross Administration Costs	90,022
<i>Less:</i>	
Administration DEL Income	-83,154
Net Administration Costs	6,868
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	-
Total Net Operating Costs	6,868
<i>Of which:</i>	
Resource DEL	6,868
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	6,868
<i>Of which:</i>	
Resource DEL	6,868
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)	6,868

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL	-83,154
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-41,205
<i>Of which:</i>	
B Ofgem E-Serve: Administration	-41,205
Taxation	-41,949
<i>Of which:</i>	
A Gas and Electricity Markets Authority: Administration	-31,949
B Ofgem E-Serve: Administration	-10,000
Total Administration	<u>-83,154</u>
Total Voted Resource Income	<u>-83,154</u>

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

No CFER income or receipts are expected in 2014-15.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Dermot Nolan

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

In discharging these responsibilities, particular regard is given to:

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

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

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
<u>Resource DEL</u>			
<u>Transfers of budgetary cover to/from other Government Departments</u>			
(Section B) Increase in gross programme spend for Help to enhance the environment and biodiversity from Cabinet Office (Security and Intelligence Agency).	300,000		
<u>Machinery of Government Transfer</u>			
(Section A) Decrease in gross administration spend for Support and develop British farming following the transfer of the Gangmasters Licensing Authority (GLA) to the Home Office.		-464,000	
(Section A) Decrease in gross programme spend for Support and develop British farming following the transfer of the Gangmasters Licensing Authority (GLA) to the Home Office.		-2,825,000	
(Section C) Decrease in gross administration spend for Support a strong and sustainable green economy to Office for National Statistics.		-35,000	
Decrease in gross administration spend for Support and develop British Farming (ALB) (net) following the transfer of the Gangmasters Licensing Authority (GLA) to the Home Office.		-1,146,000	
<u>Control total changes</u>			
(Section A) Decrease in gross programme spend for Support and develop British farming in relation to utilisation of provisions for Common Agricultural Policy (CAP) Disallowance which is being transferred to 2015-16.		-72,000,000	

(Section B) Increase in gross programme spend for Help to enhance the environment and biodiversity following a Reserve claim for the additional South West Water Payments.	37,695,000	
(Section B) Increase in gross programme spend for Help to enhance the environment and biodiversity following a Reserve claim for coastal paths within Natural England.	44,000	
(Section F) Decrease in gross administration spend for Departmental operating costs resulting from the impact of AS14 to VAT refunds for legal services.		-83,000
(Section F) Increase in gross administration spend for Departmental operating costs following a HM Treasury rebate for cash forecasting.	26,000	
(Section F) Increase in gross programme spend for Departmental operating costs relating to exceptional inter-period flexibility. This will be held centrally to enable funds to be allocated to the highest priorities.	40,000,000	
(Section G) Decrease in gross programme spend for Help to enhance the environment and biodiversity (ALB) (net) following a Budget Exchange transfer into 2015-16 within Environment Agency.		-2,000,000
(Section G) Increase in gross programme spend for Help to enhance the environment and biodiversity (ALB) (net) following a Reserve claim for Royal Botanic Gardens, Kew.	1,500,000	
<u>Transfers between resource spending and capital spending</u>		
(Section F) Increase in gross programme spend for Departmental operating costs following a transfer from capital, held centrally to enable funds to be allocated to the highest priorities.	7,300,000	
(Section G) Decrease in gross programme spend for Help to enhance the environment and biodiversity (ALB) (net) following a transfer to capital within Environment Agency.		-10,200,000
(Section G) Increase in gross programme spend for Help to enhance the environment and biodiversity (ALB) (net) following a transfer from capital within Royal Botanic Gardens, Kew.	1,893,000	
(Section G) Decrease in gross programme spend for Help to enhance the environment and biodiversity (ALB) (net) following a transfer to capital within National Forest Company.		-300,000

(Section H) Decrease in gross programme spend for Prepare for and manage risk from environmental emergencies (ALB) (net) following a transfer to capital within Environment Agency.	-73,000,000
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Transfers within the Department

(Section A) Increase in gross administration spend for Support and develop British farming due to reallocation of budgets.	1,924,000
(Section A) Decrease in gross programme spend for Support and develop British farming following a transfer to Environment Agency.	-40,000,000
(Section A) Increase in gross programme spend for and develop British farming due to reallocation of budgets.	18,891,000
(Section B) Decrease in gross administration spend for Help to enhance the environment and biodiversity due to reallocation of budgets for Forestry Commission.	-1,895,000
(Section B) Increase in gross administration spend for to enhance the environment and biodiversity in relation to utilisation of provisions for Forestry Commission.	183,000
(Section B) Decrease in gross programme spend for Help to enhance the environment and biodiversity due to reallocation of budgets.	-17,825,000
(Section B) Decrease in gross programme spend for Help to enhance the environment and biodiversity following a transfer to Natural England.	-6,173,000
(Section B) Decrease in gross programme spend for Help to enhance the environment and biodiversity due to reallocation of budgets for Forestry Commission.	-4,102,000
(Section B) Increase in gross programme spend for Help to enhance the environment and biodiversity in relation to utilisation of provisions for Forestry Commission.	749,000
(Section B) Decrease in gross programme spend for Help to enhance the environment and biodiversity following a transfer to Joint Nature Conservation Committee.	-524,000
(Section B) Decrease in gross programme spend for Help to enhance the environment and biodiversity following a transfer to Environment Agency.	-500,000

(Section C) Decrease in gross administration spend for Support a strong and sustainable green economy due to reallocation of budgets.		-1,230,000
(Section C) Decrease in gross programme spend for Support a strong and sustainable green economy due to reallocation of budgets.		-866,000
(Section D) Decrease in gross programme spend for Prepare for and manage risk from animal and plant diseases following a transfer to Forestry Commission.		-3,375,000
(Section D) Decrease in gross programme spend for Prepare for and manage risk from animal and plant diseases following a transfer to Natural England.		-1,036,000
(Section F) Decrease in gross administration spend for Departmental operating costs following a transfer to Environment Agency.		-15,000,000
(Section F) Increase in gross administration spend for Departmental operating costs due to reallocation of budgets, held centrally to enable funds to be allocated to the highest priorities.	1,018,000	
(Section F) Decrease in gross programme spend for Departmental operating costs following a transfer to Environment Agency.		-32,000,000
(Section F) Increase in gross programme spend for Departmental operating costs following a transfer from Forestry Commission, held centrally to enable funds to be allocated to the highest priorities.	8,600,000	
(Section F) Decrease in gross programme spend for Departmental operating costs due to reallocation of budgets.		-2,072,000
(Section G) Increase in gross administration spend for Help to enhance the environment and biodiversity (ALB) (net) for Environment Agency.	12,000,000	
(Section G) Decrease in gross programme spend for Help to enhance the environment and biodiversity (ALB) (net) for Environment Agency.		-11,500,000
(Section G) Increase in gross programme spend for Help to enhance the environment and biodiversity (ALB) (net) for Natural England.	7,209,000	

(Section G) Increase in gross programme spend for Help to enhance the environment and biodiversity (ALB) (net) for Joint Nature Conservation Committee.	524,000		
(Section H) Increase in gross administration spend for Prepare for and manage risk from environmental emergencies (ALB) (net) for Environment Agency.	3,000,000		
(Section H) Increase in gross programme spend for Prepare for and manage risk from environmental emergencies (ALB) (net) for Environment Agency.	84,000,000		
Total change in Resource DEL (Voted)	226,856,000	-300,151,000	-73,295,000

Resource AME**Control total changes**

(Section I) Increase in gross programme spend for Support and develop British farming in relation to an increase in the provision creation for Common Agricultural Policy (CAP) Disallowance.	100,000,000		
(Section I) Increase in gross programme spend for Support and develop British farming in relation to utilisation of provisions for CAP Disallowance which is being transferred into 2015-16.	72,000,000		
(Section I) Increase in gross programme spend for Support and develop British farming in relation to the utilisation of provision for CAP Disallowance which is being reduced.	40,000,000		
(Section J) Increase in gross programme spend for Help to enhance the environment and biodiversity in relation to a provision creation for additional South West Water payments expected to be due in 2015-16.	38,000,000		
(Section J) Decrease in gross programme spend for Help to enhance the environment and biodiversity in relation to utilisation of provisions for additional South West Water payments.		-37,695,000	
(Section L) Increase in gross programme spend for Prepare for and manage risk from animal and plant diseases for potential impairments expected across the Defra Estate.	54,300,000		
(Section N) Increase in gross programme spend for Departmental operating costs for potential impairments expected across the Defra Estate.	66,000,000		

Transfers within the Department

(Section J) Decrease in gross programme spend for Help to enhance the environment and biodiversity in relation to utilisation of provisions for Forestry Commission.		-932,000	
(Section N) Increase in gross programme spend for Departmental operating costs relating to centrally held provisions.	932,000		
Total change in Resource AME (Voted)	371,232,000	-38,627,000	332,605,000

Capital DEL**Transfers of budgetary cover to/from other****Government Departments**

(Section F) Decrease in capital spend for Departmental operating costs following a transfer to Cabinet Office for Single Operating Platform.		-6,000,000	
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Control total changes

(Section E) Increase in capital spend for Prepare for and manage risk from environmental emergencies following a Reserve claim for Repair and Renew grant scheme.	15,000,000		
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(Section F) Increase in capital spend for Departmental operating costs relating to exceptional inter-period flexibility. This will be held centrally to enable funds to be allocated to the highest priorities.	10,000,000		
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Transfers between resource spending and capital spending

(Section F) Decrease in capital spend for Departmental operating costs following a transfer to resource.		-7,300,000	
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(Section G) Increase in capital spend for Help to enhance the environment and biodiversity (ALB) (net) following a transfer from resource within Environment Agency.	10,200,000		
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(Section G) Decrease in capital spend for Help to enhance the environment and biodiversity (ALB) (net) following a transfer to resource within Royal Botanic Gardens, Kew.		-1,893,000	
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(Section G) Increase in capital spend for Help to enhance the environment and biodiversity (ALB) (net) following a transfer from resource within National Forest Company.	300,000		
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(Section H) Increase in capital spend for Prepare for and manage risk from environmental emergencies (ALB) (net) following a transfer from resource within Environment Agency.	73,000,000	
<u>Transfers within the Department</u>		
(Section B) Increase in capital spend for Help to enhance the environment and biodiversity due to reallocation of budgets.	400,000	
(Section B) Increase in capital spend for Help to enhance the environment and biodiversity for Centre for Environment, Fisheries and Aquaculture Science.	1,116,000	
(Section B) Increase in capital spend for Help to enhance the environment and biodiversity for Forestry Commission.	169,000	
(Section D) Increase in capital spend for Prepare for and manage risk from animal and plant diseases for Animal and Plant Health Agency.	2,256,000	
(Section F) Decrease in capital spend for Departmental operating costs following a transfer to Environment Agency.		-20,408,000
(Section F) Decrease in capital spend for Departmental operating costs following a transfer to Natural England.		-4,576,000
(Section F) Decrease in capital spend for Departmental operating costs following a transfer to Royal Botanic Gardens, Kew.		-3,924,000
(Section F) Decrease in capital spend for Departmental operating costs due to reallocation of budgets.		-3,772,000
(Section F) Decrease in capital spend for Departmental operating costs following a transfer to Marine Management Organisation.		-384,000
(Section F) Decrease in capital spend for Departmental operating costs following a transfer to Forestry Commission.		-169,000
(Section G) Increase in capital spend for Help to enhance the environment and biodiversity (ALB) (net) for Environment Agency.	7,408,000	
(Section G) Increase in capital spend for Help to enhance the environment and biodiversity (ALB) (net) for Natural England.	4,576,000	

(Section G) Increase in capital spend for Help to enhance the environment and biodiversity (ALB) (net) for Royal Botanic Gardens, Kew.	3,924,000		
(Section G) Increase in capital spend for Help to enhance the environment and biodiversity (ALB) (net) for Marine Management Organisation.	384,000		
(Section H) Increase in capital spend for Prepare for and manage risk from environmental emergencies (ALB) (net) for Environment Agency.	13,000,000		
Total change in Capital DEL (Voted)	141,733,000	-48,426,000	93,307,000
<u>Capital AME</u>			
(Section O) Increase in capital spend for Support and develop British farming (ALB) (net) for Agricultural and Horticultural Development Board .	2,000,000		
Total change in Capital AME (Voted)	2,000,000	-	2,000,000
<u>Non-Budget</u>			
(Section S) Increase in gross programme spend relating to prior period adjustments.	5,000,000		
Total change in Non-Budget	5,000,000	-	5,000,000
Change to Net Cash Requirement	268,508,000		
Total change in Net Cash Requirement	268,508,000	-	268,508,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource † ††	-73,295,000	-	-73,295,000
Capital	93,307,000	-	93,307,000
Annually Managed Expenditure			
Resource	332,605,000	-	332,605,000
Capital	2,000,000	-	2,000,000
Total Net Budget			
Resource	259,310,000	-	259,310,000
Capital	95,307,000	-	95,307,000
Non-Budget Expenditure	5,000,000		
Net cash requirement † ††	268,508,000		

Supplementary amounts required in the year ending 31 March 2015 for expenditure by Department for Environment, Food and Rural Affairs on:

Departmental Expenditure Limit:

Expenditure arising from:

Expenditure by Natural England and the Environment Agency. Represent forestry interests, encourage good forestry practice, sustainable forest management and conduct forest research. International policy, research, standard-setting and monitoring to support sustainable forestry. Land grants, countryside access and rights of way. Policy on commons, national parks and town and village greens. Environmental protection and conservation, maintain air and ozone quality, increase UK's environmental decontamination capabilities, deliver social, environmental and economic programmes; Maintain water quality and a resilient supply, support for management of inland waterways and obligations under the Water Act 2003. Support terrestrial, marine, waterway environments and protection of water bodies. Reduction of charges for supply of water and provision of sewerage services to customers. Support protection of species, wildlife management, habitat protection and conservation. Support national and global biodiversity, geodiversity and research. Support for rural and regional development. Better waste management. Promotion and support for sustainable, development, consumption and production. Supporting development of farming and cost-sharing initiatives, payments, losses and penalties relating to the administration of EU schemes including disallowance. EU compensation payments to producers and support for agriculture. Champion hygienic production, marketing, delivery and processing in the agriculture, fisheries and food industries. Support bee and fish conservation and health, UK's responsibilities under the Convention on International Trade in Endangered Species (CITES) and fishing industry. Support keeping, movement tracing, international trade, health and welfare of animals, animal products and by-products, dairy hygiene and marketing. Support a sustainable, secure and healthy food supply; food labelling and composition policy.

Flood risk management and development implications, land drainage and sewerage. Exotic and endemic animal and plant disease policy portfolio and eradication. Regulatory systems for chemicals, veterinary medicines and pesticides. Radioactive waste management, pollution emergency response services, noise mapping and manage other environmental risks. Consultation on town, urban and country developments. Climate modelling, risk assessment and adaptation.

Specialist support services; legacy and residual delivery body costs; subsidies to support delivery bodies; staff management and development; other departmental administration and non-cash costs; publicity, promotion; awareness and publications; knowledge-sharing initiatives; research and development; surveys; monitoring; statistics; advice and consultancies; funding through Area-Based Grants; subscriptions and contributions to international organisations; licensing, approvals and certification; inspections; compliance and enforcement in accordance with regulatory requirements.

Income arising from:

Income from devolved administrations and European Commission (EC); delivery body funding contributions; provision of employee and financial shared services to other public sector bodies; surveys; receipts from sale of carcasses and vaccines; income from licensing; regulatory income; approvals; investments; interest gained; donations and bequests; commercial activities; certification; publications; public inquiries; information; inspections; registrations; supervision and extensification; administration of grant; waste disposal; capital loan schemes; commissioned surveys; research; studies and provision of advice; rental income and repayments; occupancy charge; administrative training and professional services; pension and redundancy contributions and knowledge-sharing initiatives.

Annually Managed Expenditure:Expenditure arising from:

Levy collection; publicity, promotion, awareness and publications; research and development; market and supply chain analysis and support; packaging recovery support; licensing, approvals and certification. Specialist support services; staff management and development; delivery body funding contributions; surveys; monitoring; statistics; advice and consultancies; provision for future liabilities; bad debts; revaluations and impairment losses; legacy and residual delivery body costs.

Income arising from:

Levies from the meat; dairy; forestry; horticulture; shellfish; fish; cereals; agriculture industries; delivery body funding contributions; packaging recovery support; surveys; EU funding; investment and commercial income.

Non-Budget Expenditure:Expenditure arising from:

Payments to devolved administrations.

* Prior period adjustments.

Income arising from:

Funding contributions to support delivery bodies.

Department for Environment, Food and Rural Affairs will account for this Estimate.

† The Gangmasters Licensing Authority was transferred to the Home Office on 9 April 2014. 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 £4,435,000

(b) and the net cash requirement is decreased by £4,435,000.

†† The responsibility for the Sustainable Development Indicators was transferred to the Office of National Statistics on 1 April 2014. 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 £35,000

(b) and the net cash requirement is decreased by £35,000.

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								
571,589	1,420,636	-1,702	-71,593	569,887	1,349,043	558,000	93,307	651,307
<i>Of which:</i>								
A Support and develop British farming								
125,003	269,779	1,460	-95,934	126,463	173,845	72,727	-	72,727
B Help to enhance the environment and biodiversity								
37,502	286,854	-1,712	9,664	35,790	296,518	19,000	1,685	20,685
C Support a strong and sustainable green economy								
12,416	131,963	-1,265	-866	11,151	131,097	-	-	-
D Prepare for and manage risk from animal and plant diseases								
11,298	227,189	-	-4,411	11,298	222,778	4,224	2,256	6,480
E Prepare for and manage risk from environmental emergencies								
2,181	25,934	-	-	2,181	25,934	-	15,000	15,000
F Departmental operating costs								
162,945	-51,074	-14,039	21,828	148,906	-29,246	48,997	-36,533	12,464
G Help to enhance the environment and biodiversity (ALB) (net)								
152,344	278,691	12,000	-12,874	164,344	265,817	9,252	24,899	34,151
H Prepare for and manage risk from environmental emergencies (ALB) (net)								
66,754	251,300	3,000	11,000	69,754	262,300	403,800	86,000	489,800
Support and develop British farming (ALB) (net)								
1,146	-	-1,146	-	-	-	-	-	-
Total Spending in DEL								
		-1,702	-71,593			93,307		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-54,390	-	332,605	-	278,215	1,000	2,000	3,000
<i>Of which:</i>								
I Support and develop British farming								
-	-96,968	-	212,000	-	115,032	-	-	-
J Help to enhance the environment and biodiversity								
-	-434	-	-627	-	-1,061	-	-	-
L Prepare for and manage risk from animal and plant diseases								
-	165	-	54,300	-	54,465	-	-	-
N Departmental operating costs								
-	49,420	-	66,932	-	116,352	-	-	-
O Support and develop British farming (ALB) (net)								
-	17	-	-	-	17	1,000	2,000	3,000
Total Spending in AME								
		-	332,605			2,000		

Non-Budget spending									
Voted Expenditure									
-	10,000	-	5,000	-	15,000	-	-	-	-
<i>Of which:</i>									
S Prior period adjustments									
-	-	-	5,000	-	5,000	-	-	-	-
Total Non-Budget Spending									
- 5,000									
Total for Estimate									
-1,702 266,012 95,307									
<i>Of which:</i>									
Voted Expenditure									
-1,702 266,012 95,307									
Non Voted Expenditure									
- - -									
£'000									

	Present Plans	Changes	Revised Plans
Net Cash Requirement	2,368,251	268,508	2,636,759

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									
698,368	-128,481	569,887	3,582,950	-2,233,907	1,349,043	661,462	-10,155	651,307	
<i>Of which:</i>									
A Support and develop British farming									
157,653	-31,190	126,463	1,871,583	-1,697,738	173,845	72,727	-	72,727	
B Help to enhance the environment and biodiversity									
61,364	-25,574	35,790	797,201	-500,683	296,518	20,685	-	20,685	
C Support a strong and sustainable green economy									
11,151	-	11,151	131,097	-	131,097	-	-	-	
D Prepare for and manage risk from animal and plant diseases									
71,440	-60,142	11,298	246,076	-23,298	222,778	6,480	-	6,480	
E Prepare for and manage risk from environmental emergencies									
2,195	-14	2,181	25,934	-	25,934	15,000	-	15,000	
F Departmental operating costs									
160,467	-11,561	148,906	-17,058	-12,188	-29,246	22,619	-10,155	12,464	
G Help to enhance the environment and biodiversity (ALB) (net)									
164,344	-	164,344	265,817	-	265,817	34,151	-	34,151	
H Prepare for and manage risk from environmental emergencies (ALB) (net)									
69,754	-	69,754	262,300	-	262,300	489,800	-	489,800	
Total Spending in DEL									
698,368	-128,481	569,887	3,582,950	-2,233,907	1,349,043	661,462	-10,155	651,307	
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	418,215	-140,000	278,215	3,000	-	3,000	
<i>Of which:</i>									
I Support and develop British farming									
-	-	-	115,032	-	115,032	-	-	-	
J Help to enhance the environment and biodiversity									
-	-	-	-1,061	-	-1,061	-	-	-	
K Support a strong and sustainable green economy									
-	-	-	140,000	-140,000	-	-	-	-	
L Prepare for and manage risk from animal and plant diseases									
-	-	-	54,465	-	54,465	-	-	-	
M Prepare for and manage risk from environmental emergencies									
-	-	-	118	-	118	-	-	-	
N Departmental operating costs									
-	-	-	116,352	-	116,352	-	-	-	
O Support and develop British farming (ALB) (net)									
-	-	-	17	-	17	3,000	-	3,000	

P Help to enhance the environment and biodiversity (ALB) (net)	-	-	-	-48,452	-	-48,452	-	-	-
Q Prepare for and manage risk from environmental emergencies (ALB) (net)	-	-	-	41,744	-	41,744	-	-	-
Total Spending in AME	-	-	-	418,215	-140,000	278,215	3,000	-	3,000
Non-Budget spending									
Voted expenditure									
-	-	-	-	1,092,000	-1,077,000	15,000	-	-	-
<i>Of which:</i>									
R Support and develop British farming	-	-	-	1,087,000	-1,077,000	10,000	-	-	-
S Prior period adjustments	-	-	-	5,000	-	5,000	-	-	-
Total Non-Budget Spending	-	-	-	1,092,000	-1,077,000	15,000	-	-	-
Total for Estimate	698,368	-128,481	569,887	5,093,165	-3,450,907	1,642,258	664,462	-10,155	654,307
<i>Of which:</i>									
Voted Expenditure	698,368	-128,481	569,887	5,093,165	-3,450,907	1,642,258	664,462	-10,155	654,307
Non Voted Expenditure	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	1,947,835	264,310	2,212,145
Net Capital Requirement	559,000	95,307	654,307
Accruals to cash adjustments	-138,584	-91,109	-229,693
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-73,704	-120,300	-194,004
New provisions and adjustments to previous provisions	-147,283	-138,000	-285,283
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-5,000	-5,000
Other non-cash items	-2,587	-	-2,587
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,157,596	-124,879	-1,282,475
Add cash grant-in-aid	1,045,604	171,375	1,216,979
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	200,000	200,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	196,982	-74,305	122,677
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,368,251	268,508	2,636,759

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

£'000

Plans

Gross Administration Costs	687,092
<i>Less:</i>	
Administration DEL Income	-128,481
Net Administration Costs	558,611
Gross Programme Costs	5,586,191
<i>Less:</i>	
Programme DEL Income	-2,233,907
Programme AME Income	-140,000
Non-budget income	-1,077,000
Net Programme Costs	2,135,284
Total Net Operating Costs	2,693,895
<i>Of which:</i>	
Resource DEL	1,672,546
Capital DEL	486,750
Resource AME	524,599
Capital AME	-
Non-budget	10,000
<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	-486,750
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-10,000
Total Resource Budget	2,197,145
<i>Of which:</i>	
Resource DEL	1,918,930
Resource AME	278,215
<i>Adjustments to include:</i>	
Prior period adjustments	5,000
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	10,000
Total Resource (Estimate)	2,212,145

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL -2,362,388

Of which:

Administration	
Sales of Goods and Services	-128,481

Of which:

A: Support and develop British farming	-31,190
B: Help to enhance the environment and biodiversity	-25,574
D: Prepare for and manage risk from animal and plant diseases	-60,142
E: Prepare for and manage risk from environmental emergencies	-14
F: Departmental operating costs	-11,561

Total Administration	-128,481
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Programme

EU Grants Received	-2,161,580
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Of which:

A: Support and develop British farming	-1,697,700
B: Help to enhance the environment and biodiversity	-463,082
D: Prepare for and manage risk from animal and plant diseases	-798

Sales of Goods and Services	-72,327
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Of which:

A: Support and develop British farming	-38
B: Help to enhance the environment and biodiversity	-37,601
D: Prepare for and manage risk from animal and plant diseases	-22,500
F: Departmental operating costs	-12,188

Total Programme	-2,233,907
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Voted Resource AME -140,000

Of which:

Programme	
Sales of Goods and Services	-140,000

Of which:

K: Support a strong and sustainable green economy	-140,000
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Total Programme	-140,000
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Total Voted Resource Income -2,502,388

Voted Capital DEL -10,155

Of which:

Programme	
Sales of Assets	-10,155

Of which:

F: Departmental operating costs	-10,155
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Total Programme	-10,155
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Total Voted Capital Income -10,155

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

No CFER income or receipts are expected 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:	Bronwyn Hill
Additional Accounting Officers:	Ian Gambles for sections B, K (Forestry Commission)
Executive Agency Accounting Officers:	
Hilary Aldridge	Food and Environment Research Agency
Chris Hadkiss	Animal and Plant Health Agency
Mark Grimshaw	Rural Payments Agency
Peter Borriello	Veterinary Medicines Directorate
Mike Waldock	Centre for Environment, Fisheries and Aquaculture Science

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

ALB Accounting Officers:	
Tony Smith	Consumer Council for Water
Dr Paul Leinster	Environment Agency
Marcus Yeo	Joint Nature Conservation Committee
John Tuckett	Marine Management Organisation
John Everitt	National Forest Company
James Cross	Natural England
Richard Deverell	Royal Botanic Gardens - Kew
Jane King	Agricultural & Horticulture Development Board
Dr Paul Williams	Sea Fish Industry Authority

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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
O	Agriculture & Horticulture Development Board	17	3,000	-
G	Consumer Council for Water	5,215	-	5,130
G,H,P,Q	Environment Agency	532,535	511,608	980,355
G	Joint Nature Conservation Committee	10,333	-	10,189
G	Marine Management Organisation	22,692	439	22,286
G	National Forest Company	2,352	300	2,248
G,P	Natural England	160,632	5,976	168,252
G	Royal Botanic Gardens, Kew	21,315	5,628	28,519
P	Sea Fish Industry Authority	433	-	-
Total		755,524	526,951	1,216,979

Part III: Note F - Accounting Policy changes

As part of the 2013/14 Annual Report and Accounts (ARA) preparation process a number of changes will be required to the Outturn figures for 2012/13. In order to meet the required laying date for the 2012/13 ARA some late immaterial changes to the accounts of individual entities were not included. The exact value of these prior period adjustments has not yet been fully confirmed, but the current estimates are that they will not lead to a breach in the control totals.

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

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

Section in Part II: Subhead Detail	Service	£'000
A to F - DEL	Payments for Committees and Tribunals	58

Part III: Note J - Staff Benefits

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Defra has committed to providing financial assistance to domestic customers of South West Water in the form of a £50 per annum discount to water bills from 1 April 2013. This potential liability is for payments from 1 April 2016 to 31 March 2020. These commitments are subject to the outcome of any future Spending Reviews and government policy.	142,000
The Core Department has a potential liability in relation to dilapidations for failing to maintain properties in accordance with the terms of their leases.	20,000
Liability for landfill sites that do not reach the standards required by the Environmental Permitting regulations if the permit holder becomes insolvent.	15,000-30,000
Small potential liabilities against Defra, its Executive Agencies and ALBs.	4,000 maximum
Infringements of the Urban Waste Water Treatment Directive could lead to substantial fines for the Core Department from the EU.	Unquantifiable
Potential future claims (both civil and criminal) against the Core Department for pollution that may arise from FMD farm burial grounds.	Unquantifiable
As part of the revised contract with our Facilities Management providers it has been agreed that under certain conditions arising from the rationalisation of the Estate and subsequent reduction in demand, any restructuring costs such as redundancies or early retirement will be recharged to the Core Department.	Unquantifiable
The Core Department has a potential liability for restitution of property enquiry searches.	Unquantifiable
The Core Department has liabilities at the year-end relating to certain elements of its 'Renew and Repair' and 'Farming Recovery' grant schemes, in circumstances where works funded by either of these grants has occurred by 31 March 2014 or where planned works cover eligible restoration and repair of damage that has already occurred at that date. These grants are available to homes, businesses and farmers affected by recent flooding events but the total amount of the liability will not be known until all applications have been received and validated.	Unquantifiable
There is a potential liability in respect of the CAP where the European Commission have questioned the debt management procedures. This liability to the Core Department is uncertain at present.	Unquantifiable
RPA is currently in receipt of appeals from scheme claimants against the non-payment of claims covering the Single Payment Scheme and trader related schemes. If the appeals are successful they could either result in a liability for EU or Exchequer funded payments.	Unquantifiable

Part III: Note L - International Subscriptions

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

Part III: Note M - Replacement for Trust Statement

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

£'000

Taxes, fines and charges

Rural Payments Agency	11,000
Environment Agency	11

Total:	11,011
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Water Services Regulation Authority

Introduction

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 RDEL expenditure in relation to provision of services to Open Water Market Limited, offset by income.	100,000	-100,000	
(SECTION A) Increase in RDEL expenditure in relation to work supporting the implementation of a water retail market; following Royal Assent of the Water Act 2014. Funded by income generated by a Special Licence Fee to the industry.	1,624,000	-1,624,000	
(SECTION B) Increase in RDEL expenditure (net) in relation to work supporting the implementation of a water retail market; following Royal Assent of the Water Act 2014. Funded by income generated by a Special Licence Fee to the industry.	1,000	-	
(SECTION A) Increase planned spending on depreciation funded by a reduction in other Resource DEL expenditure.	30,000	-30,000	
Total change in Resource DEL (Voted)	1,755,000	-1,754,000	1,000
A: Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	-	-30,000	
Total change in Net Cash Requirement	-	-30,000	-30,000

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 †	-30,000		

Supplementary amounts required in the year ending 31 March 2015 for expenditure by Water Services Regulation Authority on:

Departmental Expenditure Limit:Expenditure arising from:

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

* Open Water Market Limited.

Income arising from:

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

* Open Water Market Limited.

Water Services Regulation Authority will account for this Estimate.

† £2,919,950 was advanced from the Contingencies Fund to provide cash in respect of £2,919,950 resource DEL spending supporting the service provided for under section B of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2015.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
124	-	1	-	125	-	385	-	385
<i>Of which:</i>								
B Open Water Market Ltd (ALB) Net								
-	-	1	-	1	-	-	-	-
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	2,521	-30	2,491

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								
33,791	-33,666	125	-	-	-	385	-	385
<i>Of which:</i>								
A Water Services Regulation Authority								
33,790	-33,666	124	-	-	-	385	-	385
B Open Water Market Ltd (ALB) net								
1	-	1	-	-	-	-	-	-
Total Spending in DEL								
33,791	-33,666	125	-	-	-	385	-	385
Total for Estimate								
33,791	-33,666	125	-	-	-	385	-	385
<i>Of which:</i>								
Voted Expenditure								
33,791	-33,666	125	-	-	-	385	-	385
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	124	1	125
Net Capital Requirement	385	-	385
Accruals to cash adjustments	2,012	-31	1,981
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-300	-30	-330
New provisions and adjustments to previous provisions	-123	-	-123
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-45	-	-45
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-1	-1
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,968	-	1,968
Use of provisions	512	-	512
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,521	-30	2,491

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

£'000

	Plans
Gross Administration Costs	33,791
<i>Less:</i>	
Administration DEL Income	-33,666
Net Administration Costs	125
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	-
Total Net Operating Costs	125
<i>Of which:</i>	
Resource DEL	125
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	125
<i>Of which:</i>	
Resource DEL	125
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)	125

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL	-33,666
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-100
<i>Of which:</i>	
A: Water Services Regulation Authority	-100
Taxation	-33,566
<i>Of which:</i>	
A: Water Services Regulation Authority	-33,566
Total Administration	<u>-33,666</u>
Total Voted Resource Income	<u>-33,666</u>

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

No CFER income or receipts are expected 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: Cathryn Ross

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

ALB Accounting Officers:

Keith Mason Open Water Market Limited

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

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

Department for Culture, Media and Sport

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section B - Claim on the Reserve for the Museums and Galleries Freedoms	24,000,000		
Section E - MOG transfer from DfE for the Booktrust	6,000,000		
Section E - Budget Cover Transfer from Department for Communities and Local Government for Enterprise Libraries funding	300,000		
Section F - Budget Cover Transfer from Department for Communities and Local Government for the Integration through Sport Initiative	208,000		
Section G - Claim on the Reserve for Tour de France	7,760,000		
Section H - Budget Exchange for Cathedral renovations		-8,200,000	
Section H - Claim on the Reserve for Listed Places of Worship grant scheme	8,000,000		
Section H - Claim on the Reserve for Repair of War Memorials	1,014,000		
Section H - Budget Cover Transfer from the Sovereign grant	30,000		
Section I - Funding announced in the Autumn Statement for Church Roofs grant scheme	13,500,000		
Section L - Budget Cover Transfer from Cabinet Office for the GREAT campaign	16,500,000		
Section M - Claim on the Reserve for Administration costs by BDUK funded from Capital expenditure	4,400,000		
Section M - Claim on the Reserve for Administration costs for the Broadband Superfast extension	9,000,000		
Section M - Capital to Administration switch for the DAB pilot	750,000		
Section M - Capital to Administration switch for promoting the SME voucher Scheme	2,200,000		
Section M - Capital to Administration switch for Superfast Broadband advertising	8,000,000		
Section M - Capital to Programme switch for Market Test pilots	800,000		
Section M - Claim on the Reserve for funding announced in Budget 2013 for Technology Strategy Board	7,000,000		
Section M - Budget Cover Transfer to Department for Business and Innovation for work connected with the Technology Strategy Board		-7,000,000	

Section M - Budget Cover Transfer from Ministry of Defence for work carried out on their behalf by Ofcom	2,518,000		
Section M - Claim on the Reserve for Creative Skillset	7,000,000		
Section M - Claim on the Reserve for BBC Alba	1,000,000		
Section N - Adjustment for Administration ring fenced depreciation for Ofcom	5,000,000		
Section N - Claim on the Reserve for Orphan costs	3,337,000		
Section N - Capital to Programme switch for Sale of Spectrum	2,300,000		
Section O - Credit from HM Treasury for Cash Management	87,000		
Section O - Removal of funding following policy change on claiming of VAT on legal costs		-53,000	
Section O - Budget Cover Transfer to Department for Business and Innovation for Creative Content UK		-963,000	
Section P - Claim on the Reserve for costs associated with final payment to Horseracing	1,785,000		
Section S - Capital to Programme switch for ODA costs	52,252,000		
Section U - Budget Cover Transfer to UK Trade and Industry contribution to Milan Expo		-1,250,000	
Budget Exchange reduction from lines A, D, J, M and Q		-9,000,000	
Total change in Resource DEL (Voted)	184,741,000	-26,466,000	158,275,000
Section W - Adjusting BBC funding to reflect latest forecasts	29,673,000		
Section X adjusting AME forecasts for our Arms Length bodies	11,846,000		
Total change in Resource AME (Voted)	41,519,000		41,519,000
Section Z - Amended Lottery data		-45,982,000	
Total change in Resource AME (Non-Voted)		-45,982,000	-45,982,000
Section B - Museums and Galleries Freedoms met from increased income	26,500,000		
Section B - Museum of Science and Industry Manchester exhibition space met from increase income	800,000		
Section I - Funding for English Heritage New Model Initiative met from increased income	12,000,000		
Section M - Budget Cover Transfer to the Scottish Office for Superfast Broadband		-70,830,000	
Section M - Budget Cover Transfer to Welsh Assembly for Superfast Broadband		-31,275,000	
Section M - Budget Cover Transfer from Ministry of Defence for work carried out on their behalf by Ofcom	85,000		
Section M - Capital to Administration switch for the DAB pilot		-750,000	
Section M - Capital to Administration switch for promoting the SME voucher Scheme		-2,200,000	
Section M - Capital to Administration switch for Superfast Broadband advertising		-8,000,000	

Section M - Capital to Programme switch for Market Test pilots		-800,000	
Section N - Capital to Programme switch for Sale of Spectrum		-2,300,000	
Section P - Final payment to Horseracing following the sale of the Tote met from increased income	49,895,000		
Section S - Increase income relating to the Sale of the Olympic Village		-98,867,000	
Section S - Capital to Programme switch for ODA costs		-52,252,000	
Total change in Capital DEL (Voted)	89,280,000	-267,274,000	-177,994,000
Section W - Adjusting BBC funding to reflect latest forecasts	23,733,000		
Section Y - Recording Capital expenditure by the Horserace Betting Levy Board	5,877,000		
Total change in Capital AME (Voted)	29,610,000		29,610,000
Section Z - Amended Lottery data	45,984,000		
Total change in Capital AME (Non-Voted)	45,984,000		45,984,000
Section AA - Recording Prior Period Adjustments	40,000,000		
Total change in Non-Budget	40,000,000		40,000,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account any movements in creditors and/or debtors.		-38,614,000	
Total change in Net Cash Requirement		-38,614,000	-38,614,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	158,275,000	-	158,275,000
Capital ††	-177,994,000	-	-177,994,000
Annually Managed Expenditure			
Resource	41,519,000	-45,982,000	-4,463,000
Capital	29,610,000	45,984,000	75,594,000
Total Net Budget			
Resource	199,794,000	-45,982,000	153,812,000
Capital	-148,384,000	45,984,000	-102,400,000
Non-Budget Expenditure	40,000,000		
Net cash requirement †	-38,614,000		

Supplementary amounts required in the year ending 31 March 2015 for expenditure by Department for Culture, Media and Sport on:

Departmental Expenditure Limit:Expenditure arising from:

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

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

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

Funding for the administration and operating costs of the Department, payments towards the expenses of the Office of Manpower Economics and grants to Other Government Departments. Providing support for the UK Council for Child Internet Safety.

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

Part I (continued)

Provision for the sponsorship of the Office of Communications; providing support for programmes to promote rollout of superfast broadband in both rural and urban areas and the improvement of mobile communication infrastructure; costs associated with the sale or sharing of radio spectrum. Provision for development of telecommunications and internet policy, including through participation in international organisations, and bilateral and multilateral engagement.

Funding for the Government Equalities Office and the Equalities and Human Rights Commission: grants, payments and programme expenditure associated with national and international gender and wider equalities policy, information, support and advice; administration costs; and other non-cash items.

Provision for research and surveys, and funding for UK membership of various international organisations. Funding to support delivery of the legacy from the 2012 Olympic and Paralympic Games and associated non-cash items. Provision for the costs of Lord Leveson's inquiry, creation and support of the bodies created in response to the recommendations made by Lord Leveson and costs of any associated litigation. Provisions for costs associated with BT Pensions Scheme Crown Guarantee Case. Provisions for costs associated with the Floe Telecom Court Case Appeal.

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

Income arising from:

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

Receipts associated with the sale of radio spectrum; contributions from other government departments toward the costs of joint schemes. Receipts from the National Lottery Distribution Fund and Olympic Lottery Distribution Fund to meet the cost of its administration by the Department for Culture, Media and Sport and of the expenses of the Gambling Commission; receipts from the National Lottery operator's licence fees, recoveries from the issue of licensing certificates.

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

The provision of equality based information and guidance. Receipts in support of the costs associated with BT Pensions Scheme Crown Guarantee Case. Receipts in respect of the costs awarded in the Floe Telecom Court Case. Contributions from Other Government Departments towards tourism campaigns. Contributions from Other Government Departments towards the cost of Lord Leveson's inquiry.

Annually Managed Expenditure:

Expenditure arising from:

Broadcasting, Media and other services and activities. Provisions and impairments for DCMS and its sponsored bodies. Lottery grants.

Part I (continued)

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

† Policy responsibility for funding Booktrust transferred from the Department for Education to the Arts Council for England, an Arm's Length Body of the Department for Culture, Media and Sport, on 1 December 2014. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government transfer are:

- i) Voted RDEL increases by £ 6,000,000; and
- ii) the net cash requirement increases by £ 6,000,000.

†† £ 49,895,524 has been advanced from the Contingencies Fund to provide cash in respect of £ 49,985,524 capital DEL spending, supporting the service provided for under section P of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2015.

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								
216,430	1,189,818	33,384	124,891	249,814	1,314,709	538,387	-177,994	360,393
<i>Of which:</i>								
A Support for the Museums and Galleries sector								
-	17,478	-	-1,000	-	16,478	2,000	-	2,000
B Museums and Galleries sponsored ALBs (net)								
-	412,336	-	23,100	-	435,436	53,819	14,765	68,584
C Libraries sponsored ALBs (net)								
10,511	101,685	1	150	10,512	101,835	4,742	-	4,742
D Support for the Arts sector								
-191	-60,984	-	-297	-191	-61,281	119	-	119
E Arts and culture ALBs (net)								
17,268	416,953	-	6,100	17,268	423,053	13,066	-	13,066
F Support for the Sports sector								
-	16,874	-	158	-	17,032	-	500	500
G Sport sponsored ALBs (net)								
14,232	106,037	520	1,791	14,752	107,828	26,129	893	27,022
H Ceremonial and support for the Heritage sector								
241	30,366	269	1,421	510	31,787	1,400	-	1,400
I Heritage sponsored ALBs (net)								
14,935	82,376	3,500	10,469	18,435	92,845	16,816	80,065	96,881
J The Royal Parks								
2,774	11,993	-	-600	2,774	11,393	895	-	895
K Support for the Tourism sector								
-	-	-	400	-	400	-	-	-
L Tourism sponsored ALBs (net)								
27,591	-	-301	19,200	27,290	19,200	192	127	319
M Support for the Broadcasting and Media sector								
6,239	3,951	24,850	11,553	31,089	15,504	479,417	-171,355	308,062
N Broadcasting and Media sponsored ALBs (net)								
64,417	26,625	5,000	8,155	69,417	34,780	25,373	-2,215	23,158
O Administration and Research								
34,801	2,829	-455	-1,696	34,346	1,133	1,164	-	1,164
P Support for Horseracing and the Gambling sector								
-	-2,817	-	1,785	-	-1,032	-80	49,895	49,815
Q Gambling Commission(net)								
-	3,765	-	-1,400	-	2,365	80	450	530
R Olympics - legacy programmes								
-	178	-	-24,948	-	-24,770	-	-	-
S London 2012(net)								
-	100	-	77,200	-	77,300	-87,145	-151,119	-238,264
T Government Equalities Office								
8,300	10,600	-	-2,700	8,300	7,900	-	-	-
U Equality and Human Rights Commission (net)								
15,312	9,473	-	-3,950	15,312	5,523	400	-	400

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

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Total Spending in DEL								
		33,384	124,891				-177,994	
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	3,533,570	-	41,519	-	3,575,089	113,079	29,610	142,689
<i>Of which:</i>								
W British Broadcasting Corporation(net)								
-	3,471,499	-	29,673	-	3,501,172	113,079	23,733	136,812
X Provisions, Impairments and other AME spend								
-	62,071	-	11,846	-	73,917	-	-	-
Y Gambling levy bodies								
-	-	-	-	-	-	-	5,877	5,877
Non Voted Expenditure								
-	1,401,425	-	-45,982	-	1,355,443	498,575	45,984	544,559
<i>Of which:</i>								
Z Lottery Grants								
-	1,401,425	-	-45,982	-	1,355,443	498,575	45,984	544,559
Total Spending in AME								
Non-Budget spending							75,594	
Voted Expenditure								
-	-	-	40,000	-	40,000	-	-	-
<i>Of which:</i>								
AA Prior Period Adjustments								
-	-	-	40,000	-	40,000	-	-	-
Total Non-Budget Spending								
							-	
Total for Estimate								
		33,384	160,428				-102,400	
<i>Of which:</i>								
Voted Expenditure								
		33,384	206,410				-148,384	
Non Voted Expenditure								
		-	-45,982				45,984	

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	5,105,956	-38,614	5,067,342

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								
251,572	-1,758	249,814	1,476,258	-161,549	1,314,709	360,473	-80	360,393
<i>Of which:</i>								
A Support for the Museums and Galleries sector								
-	-	-	16,478	-	16,478	2,000	-	2,000
B Museums and Galleries sponsored ALBs (net)								
-	-	-	435,436	-	435,436	68,584	-	68,584
C Libraries sponsored ALBs (net)								
10,512	-	10,512	101,835	-	101,835	4,742	-	4,742
D Support for the Arts sector								
366	-557	-191	242	-61,523	-61,281	119	-	119
E Arts and culture ALBs (net)								
17,268	-	17,268	423,053	-	423,053	13,066	-	13,066
F Support for the Sports sector								
-	-	-	24,824	-7,792	17,032	500	-	500
G Sport sponsored ALBs (net)								
14,752	-	14,752	107,828	-	107,828	27,022	-	27,022
H Ceremonial and support for the Heritage sector								
519	-9	510	33,004	-1,217	31,787	1,400	-	1,400
I Heritage sponsored ALBs (net)								
18,435	-	18,435	92,845	-	92,845	96,881	-	96,881
J The Royal Parks								
2,774	-	2,774	34,393	-23,000	11,393	895	-	895
K Support for the Tourism sector								
-	-	-	600	-200	400	-	-	-
L Tourism sponsored ALBs (net)								
27,290	-	27,290	19,200	-	19,200	319	-	319
M Support for the Broadcasting and Media sector								
31,089	-	31,089	16,504	-1,000	15,504	308,062	-	308,062
N Broadcasting and Media sponsored ALBs (net)								
69,417	-	69,417	34,780	-	34,780	23,158	-	23,158
O Administration and Research								
35,538	-1,192	34,346	1,133	-	1,133	1,164	-	1,164
P Support for Horseracing and the Gambling sector								
-	-	-	1,785	-2,817	-1,032	49,895	-80	49,815
Q Gambling Commission(net)								
-	-	-	2,365	-	2,365	530	-	530
R Olympics - legacy programmes								
-	-	-	39,230	-64,000	-24,770	-	-	-
S London 2012(net)								
-	-	-	77,300	-	77,300	-238,264	-	-238,264

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 Government Equalities Office									
8,300	-	8,300	7,900	-	7,900	-	-	-	
U Equality and Human Rights Commission (net)									
15,312	-	15,312	5,523	-	5,523	400	-	400	
Non-voted expenditure									
-62,600	-	-62,600	-	-	-	-	-	-	
<i>Of which:</i>									
V Spectrum Management Receipts									
-62,600	-	-62,600	-	-	-	-	-	-	
Total Spending in DEL									
188,972	-1,758	187,214	1,476,258	-161,549	1,314,709	360,473	-80	360,393	
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	3,575,089	-	3,575,089	142,689	-	142,689	
<i>Of which:</i>									
W British Broadcasting Corporation(net)									
-	-	-	3,501,172	-	3,501,172	136,812	-	136,812	
X Provisions, Impairments and other AME spend									
-	-	-	73,917	-	73,917	-	-	-	
Y Gambling levy bodies									
-	-	-	-	-	-	5,877	-	5,877	
Non-voted expenditure									
-	-	-	1,355,443	-	1,355,443	544,559	-	544,559	
<i>Of which:</i>									
Z Lottery Grants									
-	-	-	1,355,443	-	1,355,443	544,559	-	544,559	
Total Spending in AME									
-	-	-	4,930,532	-	4,930,532	687,248	-	687,248	
Non-Budget spending									
Voted expenditure									
-	-	-	40,000	-	40,000	-	-	-	
<i>Of which:</i>									
AA Prior Period Adjustments									
-	-	-	40,000	-	40,000	-	-	-	
Total Non-Budget Spending									
-	-	-	40,000	-	40,000	-	-	-	

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
Total for Estimate								
188,972	-1,758	187,214	6,446,790	-161,549	6,285,241	1,047,721	-80	1,047,641
<i>Of which:</i>								
Voted Expenditure								
251,572	-1,758	249,814	5,091,347	-161,549	4,929,798	503,162	-80	503,082
Non Voted Expenditure								
-62,600	-	-62,600	1,355,443	-	1,355,443	544,559	-	544,559

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	6,278,643	193,812	6,472,455
Net Capital Requirement	1,150,041	-102,400	1,047,641
Accruals to cash adjustments	-485,328	-130,024	-615,352
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-6,885	-5	-6,890
New provisions and adjustments to previous provisions	-	-250	-250
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-40,000	-40,000
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-5,023,572	-151,498	-5,175,070
Add cash grant-in-aid	4,536,629	61,447	4,598,076
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	8,500	282	8,782
Use of provisions	-	-	-
Removal of non-voted budget items	-1,837,400	-2	-1,837,402
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-1,837,400	-2	-1,837,402
Net Cash Requirement	5,105,956	-38,614	5,067,342

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

£'000

Plans

Gross Administration Costs	188,972
<i>Less:</i>	
Administration DEL Income	-1,758
Net Administration Costs	187,214
Gross Programme Costs	7,487,745
<i>Less:</i>	
Programme DEL Income	-161,629
Programme AME Income	-
Non-budget income	-205,850
Net Programme Costs	7,120,266
Total Net Operating Costs	7,307,480
<i>Of which:</i>	
Resource DEL	1,501,923
Capital DEL	536,316
Resource AME	4,930,532
Capital AME	544,559
Non-budget	-205,850
<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	-1,080,875
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	205,850
Other adjustments	-
Total Resource Budget	6,432,455
<i>Of which:</i>	
Resource DEL	1,501,923
Resource AME	4,930,532
<i>Adjustments to include:</i>	
Prior period adjustments	40,000
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	62,600
Other adjustments	-62,600
Total Resource (Estimate)	6,472,455

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL **-163,307**
Of which:

Administration

Sales of Goods and Services

-1,192

Of which:

O Administration and Research

-1,192

Other Grants

-566

Of which:

D Support for the Arts sector

-557

H Ceremonial and support for the Heritage sector

-9

Total Administration

-1,758

Programme

Sales of Goods and Services

-24,004

Of which:

D Support for the Arts sector

-4

J The Royal Parks

-23,000

L Support for the Broadcasting and Media sector

-1,000

Other Grants

-134,728

Of which:

D Support for the Arts sector

-61,519

F Support for the Sports sector

-7,792

H Ceremonial and support for the Heritage sector

-1,217

K Support for the Tourism sector

-200

R Olympics - legacy programmes

-64,000

Other Income

-2,817

Of which:

P Support for Horseracing and the Gambling sector

-2,817

Total Programme

-161,549

Total Voted Resource Income

-163,307

Voted Capital DEL
-80*Of which:*

Programme

Other Grants

-80

Of which:

P Support for Horseracing and the Gambling sector

-80

Total Programme

-80

Total Voted Capital Income

-80

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

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

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-62,600	-62,300	-	-300	-62,600	-62,600
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-321,000	-321,000	115,150	115,150	-205,850	-205,850
Total	-383,600	-383,300	115,150	114,850	-268,450	-268,450

Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Spectrum Receipts	-62,600	-62,300		-300	-62,600	-62,600
Non-Budget						
Wireless Telegraphy Act Licence Fees	-321,000	-321,000	115,150	115,150	-205,850	-205,850
Total	-383,600	-383,300	115,150	114,850	-268,450	-268,450

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
Additional Accounting Officers:	Linda Lennon OBE for section J

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

ALB Accounting Officers:

Neil Macgregor	British Museum
Dr Michael Dixon	Natural History Museum
Diane Lees	Imperial War Museum
Nicholas Penny	National Gallery
Dr Kevin Fewster	Royal Museums Greenwich
Dr David Fleming OBE	National Museums Liverpool
Sandy Nairne	National Portrait Gallery
Ian Blatchford	Science Museums Group
Sir Nicholas Serota	Tate Gallery
Martin Roth	Victoria & Albert Museum
Christoph Vogtherr	Wallace Collection
Abraham Thomas	Sir John Soane's Museum
Janet Vitmayer	Horniman Museum and Gardens
David Dewing	Geffrye Museum
Edward Impey	Royal Armouries
Roly Keating	British Library
Alan Davey	Arts Council England
Jennie Price	Sport England
Liz Nicholl	United Kingdom Sports Council
Andy Parkinson	UK Anti-Doping
Ruth Shaw	Sports Grounds Safety Authority (SGSA)
Dr Simon Thurley	English Heritage
Crispin Truman	Churches Conservation Trust
Carole Souter	National Heritage Memorial Fund
Sally Balcombe	VisitBritain
James Beresford	VisitEngland
Amanda Neville	British Film Institute
Ed Richards	Ofcom
Ian Jones	S4C
Jenny Williams	The Gambling Commission
Ms Gerry Murphy	Olympic Delivery Authority
Mark Hammond	Equality and Human Rights Commission
Alan Delmonte	Horseshoe Betting Levy Board

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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	Museum and Galleries (subgroup)	484,938	68,584	306,018
C	Libraries (subgroup)	112,342	4,742	96,820
E	Arts Council England	448,782	13,066	451,194
G	Sports Ground Safety Authority	1,102	100	1,193
G	Sport England	66,597	25,784	83,219
G	United Kingdom Anti-Doping	5,916	100	5,701
G	United Kingdom Sports Council	53,038	1,038	50,625
I	Heritage bodies (subgroup)	100,022	91,881	182,695
I	National Heritage Memorial Fund	13,879	5,000	18,500
L	VisitBritain	49,650	319	45,884
N	British Film Institute	23,774	561	15,497
N	Ofcom	16,103	22,597	96,641
N	S4C	7,465	-	6,787
Q	The Gambling Commission	2,413	530	2,817
S	Olympic Delivery Authority	77,300	-238,264	48,000
U	Equality and Human Rights Commission	20,727	400	22,485
W	British Broadcasting Corporation	3,501,172	136,812	3,164,000
Total		4,985,220	133,250	4,598,076

Part III: Note F - Accounting Policy changes

The Supplementary Estimate includes a voted Prior Period Adjustment (PPA) to reflect an omission in the outturn figures for 2013-14 that will be corrected as part of the preparation for the 2014-15 Annual Report and Accounts. The PPA is to cover those that arise in our Arm's Length Bodies, £40,000,000

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

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

Section in Part II: Subhead Detail	Service	£'000
Section A	Design Museum	156
Section A	Peoples History Museum	155
Section B	Geffrye Museum	1,673
Section B	Horniman Museum and Gardens	4,703
Section E	Arts Council England	453,387
Section G	United Kingdom Anti Doping	6,016
Section H	Chatham Historic Dockyard Trust	245
Section H	Listed Places of Worship	25,460
Section M	Digital Audio Broadcasting	10,000
Section N	British Film Institute	18,732
Section T	Access to Elected Office for Disabled People Fund	425

Part III: Note I - Gifts

For the Financial Year 2014-15 a sum of £49.895m will be made available for the benefit of Horseracing in Great Britain following the sale of the Tote.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Indemnities have been granted by the Secretary of State for Culture, Media and Sport under the National Heritage Act 1980 (as amended by the Museums and Galleries Act 1992). The Act covers a museum, art gallery, library or other similar institution in the United Kingdom which has as its purpose or one of its purposes the preservation for the public benefit of a collection of historic, artistic or scientific interest. The following indemnities are in force:</p>	
Institution	
British Library	620,000
British Museum	986,290
English Heritage	178,385
Geffrye Museum	20
Horniman Museum	800
Imperial War Museum	60,500
National Gallery	5,751,000
Royal Museums Greenwich	297,000
National Museums Liverpool	102,240
National Museums Northern Ireland	7,337
National Portrait Museum	324,348
Natural History Museum	37,349
Royal Armouries	3,688
Science Museum Group	187,729
Sir John Soane's Museum	7,500
South Bank Centre	21,852
Tate	4,623,307
Victoria and Albert Museum	370,750
Wallace Collection	20,000

Department for Work and Pensions

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
£			
i. The main reasons for this reduction are: Budget Exchange application of £188m and a returning of £388m of Dual Key Funding	1,717,013,000	-2,166,473,000	
Total change in Resource DEL (Voted)	1,717,013,000	-2,166,473,000	-449,460,000
i. The main reason for this change is the update of amounts receivable from the National Insurance Fund to reflect amounts agreed by HMRC.		-60,510,000	
Total change in Resource DEL (Non-Voted)		-60,510,000	-60,510,000
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 £329m (line Q); Financial Assistance Scheme £233m (line T); Disability Living Allowance £389m (line X) and Personal Independence Payments £224m (line W). Noteworthy reductions include Jobseekers Allowance £482m (line P)	1,823,568,000	-620,255,000	
Total change in Resource AME (Voted)	1,823,568,000	-620,255,000	1,203,313,000
i. The increase in provision is mainly due to: Expenditure Incurred by the Social Fund £395m (line AL).	664,923,000	-331,447,000	
Total change in Resource AME (Non-Voted)	664,923,000	-331,447,000	333,476,000
i. The main reason for this reduction is the returning of £50m of Dual Key Funding (previously held in Unallocated Provision).	112,396,000	-119,085,000	
Total change in Capital DEL (Voted)	112,396,000	-119,085,000	-6,689,000
i. The reason for this increase is Expenditure Incurred by the Social Fund (line K).	1,010,000		
Total change in Capital DEL (Non-Voted)	1,010,000		1,010,000

i. The reason for this reduction is capital income relating to Expenditure Incurred by the Social Fund (line AL).	-100,000,000	
Total change in Capital AME (Non-Voted)	-100,000,000	-100,000,000
i. This change reflects an increase in the cash paid into the Social Fund to cover a potential demand for Cold Weather Payments (line AM).	156,554,000	
Total change in Non-Budget	156,554,000	156,554,000
i. revision of net cash requirement is required as a result of the changes to resources and capital as set out above.	2,183,111,000	
Total change in Net Cash Requirement	2,183,111,000	2,183,111,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	-449,460,000	-60,510,000	-509,970,000
Capital	-6,689,000	1,010,000	-5,679,000
Annually Managed Expenditure			
Resource	1,203,313,000	333,476,000	1,536,789,000
Capital	-	-100,000,000	-100,000,000
Total Net Budget			
Resource	753,853,000	272,966,000	1,026,819,000
Capital	-6,689,000	-98,990,000	-105,679,000
Non-Budget Expenditure	156,554,000		
Net cash requirement †	2,183,111,000		

Supplementary amounts required in the year ending 31 March 2015 for expenditure by Department for Work and Pensions on:

Departmental Expenditure Limit:Expenditure arising from:

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

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

Part I (continued)

Subsidies to housing, billing, levying and local authorities for administering the Housing Benefit. The costs incurred from the collection of debt arising from overpayments of benefit and on behalf of other public and private sector bodies. The provision of IT, employee and financial services to other public sector bodies; policy; research; publicity; the UK subscription to the International Labour Organisation; international educational, training and employment programmes; assistance and advice on employment and labour market issues to international organisations; measures to promote financial inclusion; measures and assistance to promote digital inclusion; associated depreciation and any other non-cash costs relating to DEL.

Payments in relation to Specialised Vehicles Fund; Vaccine Damage Payments; Funeral Expense Payments; Sure Start Maternity Grants.

*Income from the sale of capital assets.

*Income arising from the repayment of Social Fund Funeral Expenses Payments.

Income arising from:

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

Receipts in respect of recoveries of payments towards Motability costs.

Annually Managed Expenditure:

Expenditure arising from:

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

Income arising from:

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

Non-Budget Expenditure:

Expenditure arising from:

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

Part I (continued)

Department for Work and Pensions will account for this Estimate.

† Policy responsibility for Relationship Support was transferred to the Department for Education with effect from 1 October 2014. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government transfer are:

- i) Voted Resource DEL is increased by £ 7,533,000; and
- ii) the Net Cash Requirement is increased by £ 7,533,000.

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
1,208,629	5,878,089	-966	-448,494	1,207,663	5,429,595	242,000	-6,689	235,311
<i>Of which:</i>								
A Operational Delivery								
121,750	1,975,897	-7,108	-474,700	114,642	1,501,197	3,020	-1,970	1,050
B Child Maintenance Group								
68,464	378,801	-22,615	-93,968	45,849	284,833	5,500	4,865	10,365
C Health and Safety Executive (Net)								
93,722	48,084	-12,469	10,137	81,253	58,221	6,100	-819	5,281
D European Social Fund								
-	1	-	190	-	191	-	-	-
E Executive Non-Departmental Public Bodies (Net)								
20,084	323,831	-9,508	20,768	10,576	344,599	1,500	1,259	2,759
F Employment Programmes								
-	905,500	-	47,506	-	953,006	-	-3,158	-3,158
G Support for Local Authorities								
-	656,497	-	-133,445	-	523,052	-	-	-
H Other Programmes								
-	108,928	-	116,274	-	225,202	85,408	-3,138	82,270
I Departmental operating costs								
904,609	67,890	50,734	1,471,404	955,343	1,539,294	30,472	106,272	136,744
Unallocated provision								
-	1,412,660	-	-1,412,660	-	-	110,000	-110,000	-
Non Voted Expenditure								
-	640,080	-	-60,510	-	579,570	44,490	1,010	45,500
<i>Of which:</i>								
J National Insurance Fund								
-	600,163	-	-52,760	-	547,403	-	-	-
K Expenditure incurred by the Social Fund								
-	39,917	-	-5,755	-	34,162	44,490	1,010	45,500
L Consolidated Fund Extra Receipts								
-	-	-	-1,995	-	-1,995	-	-	-
Total Spending in DEL								
		-966	-509,004			-5,679		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	72,792,452	-	1,203,313	-	73,995,765	-	-	-
<i>Of which:</i>								
M Severe Disablement Allowance								
-	537,212	-	213,350	-	750,562	-	-	-

Part II: Changes Proposed

£'000

	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
	1	2	3	4	5	6			
N Industrial Injuries Benefits Scheme	-	909,394	-	2,474	-	911,868	-	-	-
O Universal Credit	-	2,935	-	126,794	-	129,729	-	-	-
P Jobseekers Allowance	-	3,175,383	-	-481,971	-	2,693,412	-	-	-
Q Employment and Support Allowance	-	8,306,080	-	329,141	-	8,635,221	-	-	-
R Income Support	-	2,823,417	-	172,803	-	2,996,220	-	-	-
S Pension Credit	-	6,704,426	-	-47,346	-	6,657,080	-	-	-
T Financial Assistance Scheme	-	442,372	-	232,856	-	675,228	-	-	-
U TV Licences for the over 75s	-	630,617	-	6,244	-	636,861	-	-	-
V Attendance Allowance	-	5,521,835	-	-73,992	-	5,447,843	-	-	-
W Personal Independence Payment	-	1,426,048	-	223,852	-	1,649,900	-	-	-
X Disability Living Allowance	-	13,388,869	-	388,887	-	13,777,756	-	-	-
Y Carer's Allowance	-	2,266,970	-	25,305	-	2,292,275	-	-	-
Z Housing Benefit	-	18,258,270	-	60,373	-	18,318,643	-	-	-
AA Rent Rebates	-	5,862,715	-	41,489	-	5,904,204	-	-	-
AB Statutory Sick Pay and Statutory Maternity Pay	-	2,400,117	-	-7,117	-	2,393,000	-	-	-
AC Other Benefits	-	141,792	-	-1,644	-	140,148	-	-	-
AD Other Expenditure	-	-6,000	-	-7,974	-	-13,974	-	-	-
AE Other Expenditure ENDPBs (Net)	-	-	-	-211	-	-211	-	-	-
Non Voted Expenditure	-	94,799,881	-	333,476	-	95,133,357	-	-100,000	-100,000
<i>Of which:</i>									
AF Incapacity Benefit	-	154,465	-	92,957	-	247,422	-	-	-
AG Jobseekers Allowance	-	487,008	-	-104,074	-	382,934	-	-	-
AH Employment and Support Allowance	-	4,350,452	-	-216,335	-	4,134,117	-	-	-

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
AI Maternity Allowance	- 400,098	-	15,954	-	416,052	-	-	-
AJ State Pension	- 86,559,848	-	161,509	-	86,721,357	-	-	-
AK Bereavement benefits	- 573,720	-	-11,038	-	562,682	-	-	-
AL Expenditure incurred by the Social Fund	- 2,274,290	-	394,503	-	2,668,793	-	-100,000	-100,000
Total Spending in AME								
Non-Budget spending		-	1,536,789				-100,000	
Voted Expenditure								
	- 2,400,108	-	156,554	-	2,556,662	-	-	-
<i>Of which:</i>								
AM Cash paid in to the Social Fund	- 2,400,108	-	156,554	-	2,556,662	-	-	-
Total Non-Budget Spending								
		-	156,554				-	
Total for Estimate								
		-966	1,184,339				-105,679	
<i>Of which:</i>								
Voted Expenditure								
		-966	911,373				-6,689	
Non Voted Expenditure								
		-	272,966				-98,990	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	81,233,603	2,183,111	83,416,714

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								
1,243,263	-35,600	1,207,663	5,917,986	-488,391	5,429,595	236,811	-1,500	235,311
<i>Of which:</i>								
A Operational Delivery								
114,835	-193	114,642	1,506,701	-5,504	1,501,197	1,050	-	1,050
B Child Maintenance Group								
47,279	-1,430	45,849	291,080	-6,247	284,833	10,365	-	10,365
C Health and Safety Executive (Net)								
81,253	-	81,253	58,221	-	58,221	5,281	-	5,281
D European Social Fund								
-	-	-	300,192	-300,001	191	-	-	-
E Executive Non-Departmental Public Bodies (Net)								
10,576	-	10,576	344,599	-	344,599	2,759	-	2,759
F Employment Programmes								
-	-	-	977,517	-24,511	953,006	-1,658	-1,500	-3,158
G Support for Local Authorities								
-	-	-	523,052	-	523,052	-	-	-
H Other Programmes								
-	-	-	290,064	-64,862	225,202	82,270	-	82,270
I Departmental operating costs								
989,320	-33,977	955,343	1,626,560	-87,266	1,539,294	136,744	-	136,744
Non-voted expenditure								
-	-	-	581,565	-1,995	579,570	45,500	-	45,500
<i>Of which:</i>								
J National Insurance Fund								
-	-	-	547,403	-	547,403	-	-	-
K Expenditure incurred by the Social Fund								
-	-	-	34,162	-	34,162	45,500	-	45,500
L Consolidated Fund Extra Receipts								
-	-	-	-	-1,995	-1,995	-	-	-
Total Spending in DEL								
1,243,263	-35,600	1,207,663	6,499,551	-490,386	6,009,165	282,311	-1,500	280,811
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	74,014,169	-18,404	73,995,765	-	-	-
<i>Of which:</i>								
M Severe Disablement Allowance								
-	-	-	750,562	-	750,562	-	-	-
N Industrial Injuries Benefits Scheme								
-	-	-	911,868	-	911,868	-	-	-

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 Universal Credit	-	-	-	129,729	-	129,729	-	-	-
P Jobseekers Allowance	-	-	-	2,695,796	-2,384	2,693,412	-	-	-
Q Employment and Support Allowance	-	-	-	8,635,237	-16	8,635,221	-	-	-
R Income Support	-	-	-	3,012,224	-16,004	2,996,220	-	-	-
S Pension Credit	-	-	-	6,657,080	-	6,657,080	-	-	-
T Financial Assistance Scheme	-	-	-	675,228	-	675,228	-	-	-
U TV Licences for the over 75s	-	-	-	636,861	-	636,861	-	-	-
V Attendance Allowance	-	-	-	5,447,843	-	5,447,843	-	-	-
W Personal Independence Payment	-	-	-	1,649,900	-	1,649,900	-	-	-
X Disability Living Allowance	-	-	-	13,777,756	-	13,777,756	-	-	-
Y Carer's Allowance	-	-	-	2,292,275	-	2,292,275	-	-	-
Z Housing Benefit	-	-	-	18,318,643	-	18,318,643	-	-	-
AA Rent Rebates	-	-	-	5,904,204	-	5,904,204	-	-	-
AB Statutory Sick Pay and Statutory Maternity Pay	-	-	-	2,393,000	-	2,393,000	-	-	-
AC Other Benefits	-	-	-	140,148	-	140,148	-	-	-
AD Other Expenditure	-	-	-	-13,974	-	-13,974	-	-	-
AE Other Expenditure ENDPBs (Net)	-	-	-	-211	-	-211	-	-	-
Non-voted expenditure	-	-	-	95,133,357	-	95,133,357	-100,000	-	-100,000
<i>Of which:</i>									
AF Incapacity Benefit	-	-	-	247,422	-	247,422	-	-	-
AG Jobseekers Allowance	-	-	-	382,934	-	382,934	-	-	-

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
AH Employment and Support Allowance								
-	-	-	4,134,117	-	4,134,117	-	-	-
AI Maternity Allowance								
-	-	-	416,052	-	416,052	-	-	-
AJ State Pension								
-	-	-	86,721,357	-	86,721,357	-	-	-
AK Bereavement benefits								
-	-	-	562,682	-	562,682	-	-	-
AL Expenditure incurred by the Social Fund								
-	-	-	2,668,793	-	2,668,793	-100,000	-	-100,000
Total Spending in AME								
-	-	-	169,147,526	-18,404	169,129,122	-100,000	-	-100,000
Non-Budget spending								
Voted expenditure								
-	-	-	2,556,662	-	2,556,662	-	-	-
<i>Of which:</i>								
AM Cash paid in to the Social Fund								
-	-	-	2,556,662	-	2,556,662	-	-	-
Total Non-Budget Spending								
-	-	-	2,556,662	-	2,556,662	-	-	-
Total for Estimate								
1,243,263	-35,600	1,207,663	178,203,739	-508,790	177,694,949	182,311	-1,500	180,811
<i>Of which:</i>								
Voted Expenditure								
1,243,263	-35,600	1,207,663	82,488,817	-506,795	81,982,022	236,811	-1,500	235,311
Non Voted Expenditure								
-	-	-	95,714,922	-1,995	95,712,927	-54,500	-	-54,500

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	177,719,239	1,183,373	178,902,612
Net Capital Requirement	286,490	-105,679	180,811
Accruals to cash adjustments	-1,287,675	1,279,393	-8,282
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-192,999	-11,199	-204,198
New provisions and adjustments to previous provisions	-445,475	-228,642	-674,117
Departmental Unallocated Provision	-1,522,660	1,522,660	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-301,473	-46,122	-347,595
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-493,321	-9,157	-502,478
Add cash grant-in-aid	497,153	22,932	520,085
<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	171,100	28,921	200,021
Removal of non-voted budget items	-95,484,451	-173,976	-95,658,427
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-95,484,451	-173,976	-95,658,427
Net Cash Requirement	81,233,603	2,183,111	83,416,714

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

£'000

	Plans
Gross Administration Costs	1,186,692
<i>Less:</i>	
Administration DEL Income	-35,600
Net Administration Costs	1,151,092
Gross Programme Costs	175,263,001
<i>Less:</i>	
Programme DEL Income	-490,386
Programme AME Income	-18,404
Non-budget income	-218
Net Programme Costs	174,753,993
Total Net Operating Costs	175,905,085
<i>Of which:</i>	
Resource DEL	5,890,448
Capital DEL	-575
Resource AME	169,145,901
Capital AME	-
Non-budget	869,311
<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	575
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	218
Other adjustments	440,072
Total Resource Budget	176,345,950
<i>Of which:</i>	
Resource DEL	7,216,828
Resource AME	169,129,122
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	1,995
Other adjustments	2,554,667
Total Resource (Estimate)	178,902,612

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-523,991
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-33,094
<i>Of which:</i>	
A: Operational Delivery	-154
B: Child Maintenance Group	-230
I: Departmental operating costs	-32,710
Other Grants	-200
<i>Of which:</i>	
I: Departmental operating costs	-200
Other Income	-2,306
<i>Of which:</i>	
A: Operational Delivery	-39
B: Child Maintenance Group	-1,200
I: Departmental operating costs	-1,067
Total Administration	<u>-35,600</u>
Programme	
EU Grants Received	-300,001
<i>Of which:</i>	
D: European Social Fund	-300,001
Sales of Goods and Services	-90,701
<i>Of which:</i>	
A: Operational Delivery	-4,283
B: Child Maintenance Group	-6,186
F: Employment Programmes	-24,513
H: Other Programmes	-55
I: Departmental operating costs	-55,664
Interest and Dividends	-22,008
<i>Of which:</i>	
I: Departmental operating costs	-22,008
Other Grants	-9,337
<i>Of which:</i>	
H: Other Programmes	-937
I: Departmental operating costs	-8,400
Other Income	-2,474
<i>Of which:</i>	
A: Operational Delivery	-1,221
B: Child Maintenance Group	-61
F: Employment Programmes	2
I: Departmental operating costs	-1,194

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

£'000

**Revised
Plans**

Taxation	-63,870
<i>Of which:</i>	
H: Other Programmes	-63,870
Total Programme	<u>-488,391</u>
Voted Resource AME	-18,404
<i>Of which:</i>	
Programme	
Other Income	-18,404
<i>Of which:</i>	
P: Jobseekers Allowance	-2,384
Q: Employment and Support Allowance	-16
R: Income Support	-16,004
Total Programme	<u>-18,404</u>
Total Voted Resource Income	<u>-542,395</u>
Voted Capital DEL	-1,500
<i>Of which:</i>	
Programme	
Repayments	-1,500
<i>Of which:</i>	
F: Employment Programmes	-1,500
Total Programme	<u>-1,500</u>
Total Voted Capital Income	<u>-1,500</u>

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

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

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-1,995	-1,995	-1,995	-1,995
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-218	-218	-218	-218
Total	-	-	-2,213	-2,213	-2,213	-2,213

Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Civil Penalties	-	-	-1,871	-1,871	-1,871	-1,871
Unidentified Receipts	-	-	-75	-75	-75	-75
FAS Interest	-	-	-46	-46	-46	-46
Money Found on Government Property	-	-	-1	-1	-1	-1
Other Small Items	-	-	-2	-2	-2	-2
Non-budget						
NEA Bank Interest	-	-	-161	-161	-161	-161
Unidentified receipts	-	-	-57	-57	-57	-57
Total	-	-	-2,213	-2,213	-2,213	-2,213

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Robert Devereux

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

ALB Accounting Officers:

Dr Richard Judge	Health and Safety Executive
James Sanderson	Independent Living Fund
Michelle Cracknell	The Pensions Advisory Service
Stephen Soper	The Pensions Regulator
Tony King	The Pensions Ombudsman

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
Section C - DEL	Health and Safety Executive	139,474	5,281	157,683
Section E - DEL	The Independent Living Fund	281,385	-	287,900
Section E - DEL	The Pensions Regulator	67,024	2,553	67,580
Section E - DEL	The Pensions Advisory Service	3,447	159	3,577
Section E - DEL	The Pensions Ombudsman	3,319	47	3,345
Section AE - AME	Health and Safety Executive	133	-	-
Section AE - AME	The Independent Living Fund	-192	-	-
Section AE - AME	The Pensions Regulator	-	-	-
Section AE - AME	The Pensions Advisory Service	-161	-	-
Section AE - AME	The Pensions Ombudsman	9	-	-
Total		494,438	8,040	520,085

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	171

Part III: Note H - Expenditure in the form of adjustable advances

Discretionary Housing Payments

A discretionary scheme that allows Local Authorities to make awards to people who qualify for Housing Benefit and who are experiencing financial difficulties with housing costs. DWP pay this to Local Authorities at the start of the year via a grant, this is reconciled at the end of the year with underspends being returned to HMT. Any shortfall would be met by DWP.

£125 million for 2014/15 was transferred from AME into DEL at the Autumn Statement 2013 for Discretionary Housing Payments, to be increased by a further £40 million from existing DEL ringfenced budgets.

Part III: Note J - Staff Benefits

For the financial year 2014-15 budget holders have delegated authority to award reward vouchers to staff under the terms of the Department's Reward and Recognition Scheme. The vouchers are for a range of well known retail outlets and are given in recognition of valuable or exceptional contributions to business performance, as well as to recognise the importance the Department places on the loyalty and commitment of employees. Individual awards will not exceed £150 and, in total, the expenditure for the Reward and Recognition Scheme will not exceed 0.25% of the DWP paybill. In practice the total expenditure is likely to be less than £3 million.

The Department operates an Employee Discount Scheme which provides staff with the opportunity to purchase a range of on-line goods and retail vouchers at a reduced price. The cost of items purchased is met by the employee however the Department pays an annual fee to a third party provider for the operation of the contract. This cost is determined by the number of employees registered with the scheme and is likely to be in the region of £50,000.

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent liabilities disclosed under IAS 37	
Remploy Limited	Unquantifiable
<p>The Secretary of State for Work and Pensions has given a formal guarantee in respect of Remploy Limited. In the event of Remploy Limited implementing proposals for its liquidation, previously approved by the Secretary of State, the Secretary of State has agreed to pay Remploy Limited a sum equal to excess of its debts over its assets. In addition to this guarantee over Remploy's net liabilities, the Department also guarantees to cover any shortfall in its pension provision.</p>	
Financial Assistance Scheme (FAS)	Unquantifiable
<p>Regulations came into force in April 2010 enabling the transfer to Government of FAS qualifying pension scheme assets and their associated pension liabilities. As a result, the FAS pension provision (note 23a) will increase as the assets and the associated liabilities transfer. It is estimated that the total value of the assets transferred to Government will reach £1.7 billion. However, until the assets transfer it is not possible to estimate the impact on the FAS pension liability.</p>	
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, 1,304 transfer applications have been received, 79 per cent of which have resulted in transfer payments.</p>	
Compensation claims	Unquantifiable
<p>The Department has contingent liabilities arising from compensation payments that may become due as a result of compensation claims against the Department by staff and members of the public. Claims relate to employment tribunal, personal injury and Civil Service Appeals Board cases. There is significant uncertainty surrounding the estimated liability and the timing of payments, which can fluctuate based on various factors such as medical evidence received, witness statements and whether claims proceed to trial or are settled early.</p>	
Personal Injury Claims	
<p>HSE have received a small number of personal injury claims from employees. In two cases, it is probable that a payment will be made, but there is significant uncertainty about the timing and amount.</p>	

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

Nature of liability	£'000
<p>Fixed Term Appointments</p> <p>An Employment Tribunal ruled against the Department's position that the release of Fixed Term Appointment (FTA) employees at the agreed end date of their contract of employment does not constitute a redundancy situation.</p> <p>Around 3,700 FTA employees whose contracts of employment had been extended beyond two years have been released by the Department since 2008. Since then around 300 have brought redundancy compensation claims which have been settled. As the Department's liability will depend on the number of future qualifying cases brought, the value of the liability cannot be estimated with any certainty.</p>	Unquantifiable
<p>Compensation Recovery</p> <p>The Department recognises recoveries from insurance companies in respect of ongoing compensation claims made by benefit recipients. Once the recovery is made the insurance company has the right to appeal within one month. If the appeal is successful recoveries are refunded to the insurance company. Analysis of historic data suggests it is reasonable to recognise a contingent liability of £3 million for successful appeals.</p>	Unquantifiable

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
Section I - DEL	International Labour Organisation	13,500

Scotland Office and Office of the Advocate General

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Budget transfer from Ministry of Justice in respect of Audit Costs (Section A)	15,000		
ii. Budget transfer to Administration from Programme (Section A)	85,000		
iii. Budget transfer Reserve to Administration (Section A)	1,500,000		
iv. Budget transfer from Programme to Administration (Section B)		-85,000	
v. Budget increase to other non cash items (Section A)	15,000		
vi. Transfer from administration to non cash items (Section A)		-15,000	
Total change in Resource DEL (Voted)	1,615,000	-100,000	1,515,000
vii. Budget transfer from Cabinet Office to cover European Parliamentary Election 2014 Costs (Section C)	11,237,000		
Total change in Resource DEL (Non-Voted)	11,237,000	-	11,237,000
viii. Increase in the grant to the Scottish Consolidated Fund (Section C)	201,031,000		
Total change in Non-Budget	201,031,000	-	201,031,000
ix. Revisions to the Net Cash Requirement reflect changes to resources as set out above	202,531,000		
Total change in Net Cash Requirement	202,531,000	-	202,531,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,515,000	11,237,000	12,752,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	1,515,000	11,237,000	12,752,000
Capital	-	-	-
Non-Budget Expenditure	201,031,000		
Net cash requirement	202,531,000		

Supplementary amounts required in the year ending 31 March 2015 for expenditure by Scotland Office and Office of the Advocate General on:

Departmental Expenditure Limit:Expenditure arising from:

Administration: Capital and other non-cash items

Income arising from:

Receipts from accommodation and legal receipts

Non-Budget Expenditure:Expenditure arising from:

Payment of a grant to the Scottish Consolidated Fund

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

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
6,193	235	1,600	-85	7,793	150	55	-	55
<i>Of which:</i>								
A Scotland Office and Office of The Advocate General								
6,193	-	1,600	-	7,793	-	55	-	55
B Boundary Commission For Scotland								
-	235	-	-85	-	150	-	-	-
Non Voted Expenditure								
-	-	-	11,237	-	11,237	-	-	-
<i>Of which:</i>								
C Election Expenses								
-	-	-	11,237	-	11,237	-	-	-
Total Spending in DEL								
		1,600	11,152					
Non-Budget spending								
Voted Expenditure								
-	27,990,414	-	201,031	-	28,191,445	-	-	-
<i>Of which:</i>								
D Grant Payable to The Scottish Consolidated Fund								
-	27,990,414	-	201,031	-	28,191,445	-	-	-
Total Non-Budget Spending								
		-	201,031					
Total for Estimate								
		1,600	212,183					
<i>Of which:</i>								
Voted Expenditure								
		1,600	200,946					
Non Voted Expenditure								
		-	11,237					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	27,996,841	202,531	28,199,372

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								
11,293	-3,500	7,793	150	-	150	55	-	55
<i>Of which:</i>								
A Scotland Office and Office of The Advocate General								
11,293	-3,500	7,793	-	-	-	55	-	55
B Boundary Commission For Scotland								
-	-	-	150	-	150	-	-	-
Non-voted expenditure								
-	-	-	11,237	-	11,237	-	-	-
<i>Of which:</i>								
C Election Expenses								
-	-	-	11,237	-	11,237	-	-	-
Total Spending in DEL								
11,293	-3,500	7,793	11,387	-	11,387	55	-	55
Non-Budget spending								
Voted expenditure								
-	-	-	28,191,445	-	28,191,445	-	-	-
<i>Of which:</i>								
D Grant Payable to The Scottish Consolidated Fund								
-	-	-	28,191,445	-	28,191,445	-	-	-
Total Non-Budget Spending								
-	-	-	28,191,445	-	28,191,445	-	-	-
Total for Estimate								
11,293	-3,500	7,793	28,202,832	-	28,202,832	55	-	55
<i>Of which:</i>								
Voted Expenditure								
11,293	-3,500	7,793	28,191,595	-	28,191,595	55	-	55
Non Voted Expenditure								
-	-	-	11,237	-	11,237	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	27,996,842	213,783	28,210,625
Net Capital Requirement	55	-	55
Accruals to cash adjustments	-56	-15	-71
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-30	-	-30
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-26	-15	-41
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-11,237	-11,237
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-11,237	-11,237
Other adjustments	-	-	-
Net Cash Requirement	27,996,841	202,531	28,199,372

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

£'000

Plans

Gross Administration Costs	11,293
<i>Less:</i>	
Administration DEL Income	-3,500
Net Administration Costs	7,793
Gross Programme Costs	28,202,832
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-35,000
Net Programme Costs	28,167,832
Total Net Operating Costs	28,175,625
<i>Of which:</i>	
Resource DEL	19,180
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	28,156,445
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-28,191,445
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	35,000
Other adjustments	-
Total Resource Budget	19,180
<i>Of which:</i>	
Resource DEL	19,180
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	28,191,445
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	28,210,625

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-3,500***Of which:*

Administration

Sales of Goods and Services

-3,500

Of which:

A: Scotland Office and Office of The Advocate General

-3,500

Total Administration

-3,500**Total Voted Resource Income**

-3,500

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
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-35,000	-35,000	-	-	-35,000	-35,000
Total	-35,000	-35,000	-	-	-35,000	-35,000

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	-35,000	-35,000	-	-	-35,000	-35,000
Total	-35,000	-35,000	-	-	-35,000	-35,000

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

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

Wales Office

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Reduction in Wales Office (Section A) making a budget switch from Resource DEL to Capital DEL to cover capital completion works.		-110,000	
ii. Increase in Wales Office (Section A) ring-fenced non cash depreciation due to increase in asset base offset by reduction in Wales Office (Section A) notional costs.	10,000	-10,000	
Total change in Resource DEL (Voted)	10,000	-120,000	-110,000
iii. Increase in Wales Office (Section B) due to creation of a new provision to cover potential future exit costs from the lease for the Cardiff Office.	40,000		
Total change in Resource AME (Voted)	40,000	-	40,000
iv. Increase in Wales Office (Section A) making a budget switch from Resource DEL to Capital DEL to cover capital completion works.	110,000		
Total change in Capital DEL (Voted)	110,000	-	110,000
v. Increase in funding for the Welsh Consolidated Fund (Section C).	315,171,000		
Total change in Non-Budget	315,171,000	-	315,171,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	315,171,000	-	
Total change in Net Cash Requirement	315,171,000	-	315,171,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-110,000	-	-110,000
Capital	110,000	-	110,000
Annually Managed Expenditure			
Resource	40,000	-	40,000
Capital	-	-	-
Total Net Budget			
Resource	-70,000	-	-70,000
Capital	110,000	-	110,000
Non-Budget Expenditure	315,171,000		
Net cash requirement	315,171,000		

Supplementary amounts required in the year ending 31 March 2015 for expenditure by Wales Office on:

Departmental Expenditure Limit:Expenditure arising from:

Administration costs for the Wales Office; Lord Lieutenant's expenditure; capital, and associated non-cash costs; other non-cash costs.

Income arising from:

Receipts from Accommodation.

Annually Managed Expenditure:Expenditure arising from:

Non-cash costs in respect of pension commitments;

*Dilapidation commitments.

Non-Budget Expenditure:Expenditure arising from:

Payments of a grant to the Welsh Consolidated Fund.

Wales Office will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
4,849	60	-110	-	4,739	60	25	110	135
<i>Of which:</i>								
A Wales Office								
4,849	60	-110	-	4,739	60	25	110	135
Total Spending in DEL								
		-110	-			110		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-20	-	40	-	20	-	-	-
<i>Of which:</i>								
B Provisions								
-	-20	-	40	-	20	-	-	-
Total Spending in AME								
		-	40			-		
Non-Budget spending								
Voted Expenditure								
-	13,376,858	-	315,171	-	13,692,029	-	-	-
<i>Of which:</i>								
C Grant Payable to the Welsh Consolidated Fund								
-	13,376,858	-	315,171	-	13,692,029	-	-	-
Total Non-Budget Spending								
		-	315,171			-		
Total for Estimate								
		-110	315,211			110		
<i>Of which:</i>								
Voted Expenditure								
		-110	315,211			110		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	13,381,572	315,171	13,696,743

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								
4,792	-53	4,739	60	-	60	135	-	135
<i>Of which:</i>								
A Wales Office								
4,792	-53	4,739	60	-	60	135	-	135
Total Spending in DEL								
4,792	-53	4,739	60	-	60	135	-	135
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	20	-	20	-	-	-
<i>Of which:</i>								
B Provisions								
-	-	-	20	-	20	-	-	-
Total Spending in AME								
-	-	-	20	-	20	-	-	-
Non-Budget spending								
Voted expenditure								
-	-	-	13,692,029	-	13,692,029	-	-	-
<i>Of which:</i>								
C Grant Payable to the Welsh Consolidated Fund								
-	-	-	13,692,029	-	13,692,029	-	-	-
Total Non-Budget Spending								
-	-	-	13,692,029	-	13,692,029	-	-	-
Total for Estimate								
4,792	-53	4,739	13,692,109	-	13,692,109	135	-	135
<i>Of which:</i>								
Voted Expenditure								
4,792	-53	4,739	13,692,109	-	13,692,109	135	-	135
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	13,381,747	315,101	13,696,848
Net Capital Requirement	25	110	135
Accruals to cash adjustments	-200	-40	-240
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-130	-10	-140
New provisions and adjustments to previous provisions	-	-40	-40
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-90	10	-80
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	20	-	20
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	13,381,572	315,171	13,696,743

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

£'000

	Plans
Gross Administration Costs	4,772
<i>Less:</i>	
Administration DEL Income	-53
Net Administration Costs	4,719
Gross Programme Costs	13,692,129
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-15,600
Net Programme Costs	13,676,529
Total Net Operating Costs	13,681,248
<i>Of which:</i>	
Resource DEL	4,779
Capital DEL	-
Resource AME	40
Capital AME	-
Non-budget	13,676,429
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-13,692,029
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	15,600
Other adjustments	-
Total Resource Budget	4,819
<i>Of which:</i>	
Resource DEL	4,799
Resource AME	20
<i>Adjustments to include:</i>	
Grants to devolved administrations	13,692,029
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	13,696,848

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-53***Of which:*

Administration

Sales of Goods and Services

-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)	-15,600	-15,600	-	-	-15,600	-15,600
Total	-15,600	-15,600	-	-	-15,600	-15,600

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.	-15,600	-15,600	-	-	-15,600	-15,600
Total	-15,600	-15,600	-	-	-15,600	-15,600

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.

Northern Ireland Office

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Reserve claim to support the outcome of legacy legal cases	1,800,000		
Reserve claim for capability support	410,000		
Reserve claim to support the Hallett Inquiry	510,000		
Transfer from the Northern Ireland Executive for Administrative purposes	46,000		
Budget exchange from 2014-15 to 2015-16		-267,000	
Total change in Resource DEL (Voted)	2,766,000	-267,000	2,499,000
Reserve claim for funding of 2014 European election	3,363,000		
Transfer from Cabinet office regarding 2014 European election funding mailing costs	106,000		
Total change in Resource DEL (Non-Voted)	3,469,000	-	3,469,000
Utilisation of provision for legal cases		-1,800,000	
Total change in Resource AME (Voted)	-	-1,800,000	-1,800,000
Reserve claim for new arrangements at Hillsborough Castle	1,250,000		
Total change in Capital DEL (Voted)	1,250,000	-	1,250,000
Increase in the grant to the Northern Ireland Consolidated Fund	285,500,000		
Total change in Non-Budget	285,500,000	-	285,500,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	289,249,000		
Total change in Net Cash Requirement	289,249,000	-	289,249,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	2,499,000	3,469,000	5,968,000
Capital	1,250,000	-	1,250,000
Annually Managed Expenditure			
Resource	-1,800,000	-	-1,800,000
Capital	-	-	-
Total Net Budget			
Resource	699,000	3,469,000	4,168,000
Capital	1,250,000	-	1,250,000
Non-Budget Expenditure	285,500,000		
Net cash requirement	289,249,000		

Supplementary amounts required in the year ending 31 March 2015 for expenditure by Northern Ireland Office on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

Provisions relating to administrative services and to compensation schemes under the Justice and Security (Northern Ireland) Act 2007, the Criminal Justice Act 1988, and Terrorism Act 2000 other non-cash costs falling in AME.

Non-Budget Expenditure:Expenditure arising from:

Providing appropriate funding to the Northern Ireland Consolidated Fund for the delivery of transferred public services as defined by the Northern Ireland Act 1998, Northern Ireland Act 2000 and the Northern Ireland Act 2009. Grants to the Northern Ireland Consolidated Fund and transfers of EU funds.

Northern Ireland Office will account for this Estimate.

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								
15,227	6,281	269	2,230	15,496	8,511	241	1,250	1,491
<i>Of which:</i>								
A Northern Ireland Office								
15,227	4,107	269	2,230	15,496	6,337	241	1,250	1,491
Non Voted Expenditure								
-	75	-	3,469	-	3,544	-	-	-
<i>Of which:</i>								
D Funding of Elections								
-	75	-	3,469	-	3,544	-	-	-
Total Spending in DEL						1,250		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	200	-	-1,800	-	-1,600	-	-	-
<i>Of which:</i>								
E Northern Ireland Office								
-	200	-	-1,800	-	-1,600	-	-	-
Total Spending in AME						-		
Non-Budget spending								
Voted Expenditure								
-	14,619,700	-	285,500	-	14,905,200	-	-	-
<i>Of which:</i>								
F Grant Payable to The Northern Ireland Consolidated Fund								
-	14,619,700	-	285,500	-	14,905,200	-	-	-
Total Non-Budget Spending						-		
Total for Estimate						1,250		
<i>Of which:</i>								
Voted Expenditure								
		269	285,930				1,250	
Non Voted Expenditure								
		-	3,469				-	

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	14,639,546	289,249	14,928,795

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								
20,922	-5,426	15,496	8,671	-160	8,511	1,491	-	1,491
<i>Of which:</i>								
A Northern Ireland Office								
20,922	-5,426	15,496	6,497	-160	6,337	1,491	-	1,491
B NI Human Rights Commission								
-	-	-	1,341	-	1,341	-	-	-
C Parades Commission								
-	-	-	833	-	833	-	-	-
Non-voted expenditure								
-	-	-	3,544	-	3,544	-	-	-
<i>Of which:</i>								
D Funding of Elections								
-	-	-	3,544	-	3,544	-	-	-
Total Spending in DEL								
20,922	-5,426	15,496	12,215	-160	12,055	1,491	-	1,491
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	-1,600	-	-1,600	-	-	-
<i>Of which:</i>								
E Northern Ireland Office								
-	-	-	-1,600	-	-1,600	-	-	-
Total Spending in AME								
-	-	-	-1,600	-	-1,600	-	-	-
Non-Budget spending								
Voted expenditure								
-	-	-	14,905,200	-	14,905,200	-	-	-
<i>Of which:</i>								
F Grant Payable to The Northern Ireland Consolidated Fund								
-	-	-	14,905,200	-	14,905,200	-	-	-
Total Non-Budget Spending								
-	-	-	14,905,200	-	14,905,200	-	-	-
Total for Estimate								
20,922	-5,426	15,496	14,915,815	-160	14,915,655	1,491	-	1,491
<i>Of which:</i>								
Voted Expenditure								
20,922	-5,426	15,496	14,912,271	-160	14,912,111	1,491	-	1,491
Non Voted Expenditure								
-	-	-	3,544	-	3,544	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	14,641,483	289,668	14,931,151
Net Capital Requirement	241	1,250	1,491
Accruals to cash adjustments	-2,103	1,800	-303
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,711	-	-1,711
New provisions and adjustments to previous provisions	-260	-	-260
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-130	-	-130
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-2,174	-	-2,174
Add cash grant-in-aid	2,112	-	2,112
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	60	1,800	1,860
Removal of non-voted budget items	-75	-3,469	-3,544
<i>Of which:</i>			
Consolidated Fund Standing Services	-75	-3,469	-3,544
Other adjustments	-	-	-
Net Cash Requirement	14,639,546	289,249	14,928,795

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

£'000

Plans

Gross Administration Costs	20,862
<i>Less:</i>	
Administration DEL Income	-5,426
Net Administration Costs	15,436
Gross Programme Costs	14,915,875
<i>Less:</i>	
Programme DEL Income	-160
Programme AME Income	-
Non-budget income	-
Net Programme Costs	14,915,715
Total Net Operating Costs	14,931,151
<i>Of which:</i>	
Resource DEL	25,691
Capital DEL	-
Resource AME	260
Capital AME	-
Non-budget	14,905,200
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-14,905,200
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	25,951
<i>Of which:</i>	
Resource DEL	27,551
Resource AME	-1,600
<i>Adjustments to include:</i>	
Grants to devolved administrations	14,905,200
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	14,931,151

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL	-5,586
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-5,426
<i>Of which:</i>	
A: Northern Ireland Office	-5,426
Total Administration	<u>-5,426</u>
Programme	
Sales of Goods and Services	-160
<i>Of which:</i>	
A: Northern Ireland Office	-160
Total Programme	<u>-160</u>
Total Voted Resource Income	<u>-5,586</u>

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

No CFER income or receipts are expected 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: Sir Jonathan Stephens

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

ALB Accounting Officers:

Virginia McVea	Northern Ireland Human Rights Commission
Rene Murray	Parades Commission for Northern Ireland

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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	1,341	-	1,283
C	NI Parades Commission	833	-	829
Total		2,174	-	2,112

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 increase of £21,786,000 comprising DEL Reserve support of £27,400,000 for pensions guidance (£7,750,000 administration and £14,450,000 programme), costs associated with the sale of Eurostar shares (£4,200,000 programme) and spending in connection with the Global Infrastructure Hub (£1,000,000 programme). There are net inter-departmental transfers totalling -£1,544,000 and changes of -£182,000 as a charge under the Cash Management Scheme, -£101,000 in connection with the recovery of VAT, -£4,366,000 transferred to capital and £579,000 for transfers from other Sections of the Estimate.	31,961,000	-10,175,000	
(Section B Debt Management Office) a net increase of £1,300,000, of which £700,000 is administration costs, funded by a transfer from Section A.	1,300,000		
(Section D United Kingdom Financial Investments) a net increase of £500,000 administration costs transferred from Section A.	500,000		
(Section E Office for Budget Responsibility) a net increase of £76,000 transferred from Section A.	76,000		
(Section K Business Finance Partnership) a new section to cover spending and income reclassified from AME.		-3,000,000	
Transfer of the Departmental Unallocated Provision of £3,875,000 included in the Main Estimate to Section A		-3,875,000	
Total change in Resource DEL (Voted)	33,837,000	-17,050,000	16,787,000
(Section L Banking and Gilts Registration Services) a net increase of £1,420,000 funded by a transfer from Section A.	1,420,000		
Total change in Resource DEL (Non-Voted)	1,420,000		1,420,000

increase of £14,100,000 in UK coinage manufacturing costs.	14,100,000		
(Section O UK Coinage metal costs) a net increase of £9,700,000 in UK coinage metal costs.	9,700,000		
(Section S Credit easing) an increase of £10,000,000 to reflect the transfer of responsibility for the Business Finance Partnership to the Department for Business, Innovation and Skills.	10,000,000		
(Section U Assistance to financial institutions) a decrease of £39,819,000,000 mainly due to a fair value adjustment of the Bank of England Asset Purchase Facility Fund of £40,000,000,000.		-39,819,000,000	
(Section W Money Advice Service) a net increase of £2,599,000	2,599,000		
(Section X Financial Services Compensation Scheme) a net reduction of £570,001,000		-570,001,000	
(Section Y UK Asset Resolution) a net reduction of £1,200,000,000		-1,205,100,000	
(Section AA Northern Rock (Virgin Money)) a new section to reflect the receipt of interest payments of £30,000,000		-30,000,000	
(Section AB HM Treasury UK Sovereign SUKUK) a new section with token provision of £1,000	1,000		
(Northern Rock formerly Section T) the elimination of £230,000,000 now included in Section W.	230,000,000		
(Bradford & Bingley formerly Section U) the elimination of £274,000,000 now included in Section W.	274,000,000		
(UKAR Corporate Services Limited formerly Section Z) the elimination of £1,000 now included in Section W		-1,000	
Total change in Resource AME (Voted)	540,400,000	-41,624,102,000	-41,083,702,000
(Section AC Royal Household Pensions) increase of £155,000	155,000		
Total change in Resource AME (Non-Voted)	155,000		155,000
(Section A Core Treasury) an increase of £4,641,000.	4,641,000		
(Section F Infrastructure Finance Unit Limited) loan repayments of £2,339,000.		-2,339,000	
(Section J Eurostar) a new section to reflect the acquisition of Eurostar shares from the Department for Transport.	325,001,000	-325,000,000	
(Section I Business Finance Partnership) new section with provision of £31,000,000 reclassified from AME.	31,000,000		
Total change in Capital DEL (Voted)	360,642,000	-327,339,000	33,303,000

(Section S Credit easing) reduction of £334,000,000 reclassified to DEL with £303,000,000 being transferred to the Department for Business, Innovation and Skills		-334,000,000	
(Section U Assistance to financial institutions loan repayments of £1,000,000,000		-1,000,000,000	
(Section W Money Advice Service) increase of £150,000	150,000		
(Section X Financial Services Compensation Scheme) increase of £100,000	100,000		
(Section Y UK Asset Resolution) increase in receipts of £8,500,000,000		-8,500,000,000	
(Northern Rock) transfer of £1,690,000,000 to Section W	1,690,000,000		
(Bradford & Bingley) transfer of £1,325,000,000 to Section W.	1,325,000,000		
Total change in Capital AME (Voted)	3,015,250,000	-9,834,000,000	-6,818,750,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above and utilisation of provisions.	2,440,811,000		
Total change in Net Cash Requirement	2,440,811,000		2,440,811,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	16,787,000	1,420,000	18,207,000
Capital	33,303,000	-	33,303,000
Annually Managed Expenditure			
Resource	-41,083,702,000	155,000	-41,083,547,000
Capital	-6,818,750,000	-	-6,818,750,000
Total Net Budget			
Resource	-41,066,915,000	1,575,000	-41,065,340,000
Capital	-6,785,447,000	-	-6,785,447,000
Non-Budget Expenditure		-	
Net cash requirement †	2,440,811,000		

Supplementary amounts required in the year ending 31 March 2015 for expenditure by HM Treasury on:

Departmental Expenditure Limit:Expenditure arising from:

Spending by core Treasury on economic, financial and related administration, including shared services, consumer credit policy, infrastructure finance and alternative investment finance (sukuk). Spending arising from the purchase and sale of investments, expenses in connection with honours and dignities and compensation payments arising from gilt administration.

Spending by the Debt Management Office, including administration of the Public Works Loan Board, the Commission for the Reduction of National Debt and operational services for HM Treasury, other government departments and the Bank of England.

Spending on Treasury related bodies including the Office of Tax Simplification, United Kingdom Financial Investments Limited, Office for Budget Responsibility, Infrastructure Finance Unit Limited, IUK Investments Limited, IUK Investments Holdings Limited and the Royal Mint Advisory Committee on the design of Coins, Medals, Seals and Decorations.

Depreciation and other non-cash items falling in DEL.

* Spending on and by the Government Internal Audit Agency. Spending on the provision of pension guidance and the Business Finance Partnership.

Part I (continued)

Income arising from:

recoveries in respect of administration of the Treasury, including income from tenants, recharges for work on financial stability issues, income from financial regulators, fees for the provision of guarantees, dividends, fees and charges for courses and other services including staff loans and secondments; the salary of the UK Executive Director of the International Monetary Fund/International Bank for Reconstruction and Development who is a Treasury employee; charges for services provided by the Government Social Research Unit; income from recovery actions in connection with Barlow Clowes; recoveries in respect of Honours and Dignities; income in respect of insurance sponsorship and supervision responsibilities; amounts arising from loans, including repayments, interest and fees; royalties, sale of publications, assets and redundant capital items, administration of Pool Re and other related bodies; European Fast Stream income from the Cabinet Office; amounts arising from the sale of shares and debt.

Income due to the Debt Management Office for charges for services provided to other government departments and organisations, advertising costs, stock exchange listings, data provision, rentals in respect of operating leases, the management and administration of certain public and private funds and provision of a lending service to local authorities, income from the administration of carbon dioxide reduction schemes and the Gilt Purchase and Sale Service.

Annually Managed Expenditure:

Expenditure arising from:

The production costs of UK coinage, including manufacture, purchase of metal, storage and distribution of finished coins and actions to protect the integrity of coinage.

Costs related to investment in and financial assistance to financial institutions and non-financial organisations and businesses including credit easing and payments under the Loans to Ireland Act 2010.

Creation and use of provisions including those relating to payments under the Equitable Life Payments Scheme and those in respect of economic, financial and related administration.

Administration of the Equitable Life Payments Scheme.

Spending by the Financial Services Compensation Scheme, the Money Advice Service (formerly the Consumer Financial Education Body), the Sovereign Grant to the Royal Household, UK Asset Resolution Limited, UKAR Corporate Services Limited and Help to Buy (HMT) Limited; and other associated non-cash items falling within AME.

* Spending by HM Treasury UK Sovereign SUKUK plc.

Income arising from:

financial institutions and public and private organisations and businesses including interest, fees and charges, dividends, loan repayments, sale of assets and other capital receipts.

HM Treasury will account for this Estimate.

† £ 10,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £ 10,000,000 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 by 31 March 2015.

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
127,083	-289	19,288	-2,501	146,371	-2,790	13,790	33,303	47,093
<i>Of which:</i>								
A Core Treasury								
104,387	-3,789	21,887	-101	126,274	-3,890	4,509	4,641	9,150
B Debt Management Office								
13,100	3,500	700	600	13,800	4,100	730	-	730
D United Kingdom Financial Investments Limited (Net)								
3,250	-	500	-	3,750	-	-	-	-
E Office for Budget Responsibility (Net)								
2,000	-	76	-	2,076	-	-	-	-
F Infrastructure Finance Unit Limited (Net)								
-	-	-	-	-	-	-	-2,339	-2,339
J Eurostar								
-	-	-	-	-	-	-	1	1
K Business Finance Partnership								
-	-	-	-3,000	-	-3,000	-	31,000	31,000
Departmental Unallocated Provision								
3,875	-	-3,875	-	-	-	-	-	-
Non Voted Expenditure								
-	10,900	-	1,420	-	12,320	-	-	-
<i>Of which:</i>								
L Banking and gilts registration services								
-	10,900	-	1,420	-	12,320	-	-	-
Total Spending in DEL						33,303		
		19,288	-1,081					
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-1,237,255	-	-41,083,702	-	-42,320,957	-2,648,707	-6,818,750	-9,467,457
<i>Of which:</i>								
M UK Coinage manufacturing costs								
-	27,600	-	14,100	-	41,700	-	-	-
N UK Coinage metal costs								
-	2,000	-	9,700	-	11,700	-	-	-
S Credit easing								
-	-73,000	-	10,000	-	-63,000	334,000	-334,000	-
U Assistance to financial institutions								
-	-614,000	-	-39,819,000	-	-40,433,000	30,000	-1,000,000	-970,000
W Money Advice Service (formerly Consumer Financial Education Body) (Net)								
-	1	-	2,599	-	2,600	-	150	150

Part II: Changes Proposed (continued)

£'000

	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
X Financial Services Compensation Scheme (Net)	-	1	-	-570,001	-	-570,000	-	100	100
Y UK Asset Resolution Limited (Net)	-	1	-	-1,205,100	-	-1,205,099	-	-8,500,000	-8,500,000
AA Northern Rock (Virgin Money)	-	-	-	-30,000	-	-30,000	-	-	-
AB HM Treasury UK Sovereign SUKUK plc (Net)	-	-	-	1	-	1	-	-	-
Northern Rock	-	-230,000	-	230,000	-	-	-1,690,000	1,690,000	-
Bradford & Bingley	-	-274,000	-	274,000	-	-	-1,325,000	1,325,000	-
UKAR Corporate Services Limited (Net)	-	1	-	-1	-	-	-	-	-
Non Voted Expenditure	-	3,259	-	155	-	3,414	-	-	-
<i>Of which:</i>									
AC Royal Household Pensions	-	2,900	-	155	-	3,055	-	-	-
Total Spending in AME			-	-41,083,547				-6,818,750	
Total for Estimate			19,288	-41,084,628				-6,785,447	
<i>Of which:</i>									
Voted Expenditure			19,288	-41,086,203				-6,785,447	
Non Voted Expenditure			-	1,575				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	-3,651,168	2,440,811	-1,210,357

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								
182,171	-35,800	146,371	34,359	-37,149	-2,790	372,093	-325,000	47,093
<i>Of which:</i>								
A Core Treasury								
160,274	-34,000	126,274	28,259	-32,149	-3,890	9,150	-	9,150
B Debt Management Office								
15,600	-1,800	13,800	5,100	-1,000	4,100	730	-	730
C Office of Tax Simplification								
470	-	470	-	-	-	-	-	-
D United Kingdom Financial Investments Limited (Net)								
3,750	-	3,750	-	-	-	-	-	-
E Office for Budget Responsibility (Net)								
2,076	-	2,076	-	-	-	-	-	-
F Infrastructure Finance Unit Limited (Net)								
-	-	-	-	-	-	-2,339	-	-2,339
G IUK Investments Limited (Net)								
-	-	-	-	-	-	1	-	1
H IUK Investments Holdings (Net)								
-	-	-	-	-	-	8,550	-	8,550
I Royal Mint Advisory Committee on the design of coins (Net)								
1	-	1	-	-	-	-	-	-
J Eurostar								
-	-	-	-	-	-	325,001	-325,000	1
K Business Finance Partnership								
-	-	-	1,000	-4,000	-3,000	31,000	-	31,000
Non-voted expenditure								
-	-	-	12,320	-	12,320	-	-	-
<i>Of which:</i>								
L Banking and gilts registration services								
-	-	-	12,320	-	12,320	-	-	-
Total Spending in DEL								
182,171	-35,800	146,371	46,679	-37,149	9,530	372,093	-325,000	47,093
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	-41,657,957	-663,000	-42,320,957	-8,467,457	-1,000,000	-9,467,457
<i>Of which:</i>								
M Provisions								
-	-	-	-1,800	-	-1,800	-	-	-
N UK Coinage manufacturing costs								
-	-	-	41,700	-	41,700	-	-	-

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 UK Coinage metal costs	-	-	28,700	-17,000	11,700	-	-	-
P Royal Mint dividend	-	-	-	-4,000	-4,000	-	-	-
Q Investment in the Bank of England	-	-	-	-30,000	-30,000	-	-	-
R Administration of the Equitable Life Payments Scheme	-	-	6,400	-	6,400	-	-	-
S Credit Easing	-	-	2,000	-65,000	-63,000	-	-	-
T Loans to Ireland	-	-	-	-84,000	-84,000	-	-	-
U Assistance to financial institutions	-	-	-40,000,000	-433,000	-40,433,000	30,000	-1,000,000	-970,000
V Sovereign Grant funding of Royal Household (Net)	-	-	37,540	-	37,540	2,293	-	2,293
W Money Advice Service (formerly Consumer Financial Education Body) (Net)	-	-	2,600	-	2,600	150	-	150
X Financial Services Compensation Scheme (Net)	-	-	-570,000	-	-570,000	100	-	100
Y UK Asset Resolution Limited (Net)	-	-	-1,205,099	-	-1,205,099	-8,500,000	-	-8,500,000
Z Help to Buy (HMT) Limited (Net)	-	-	1	-	1	-	-	-
AA Northern Rock (Virgin Money)	-	-	-	-30,000	-30,000	-	-	-
AB HM Treasury UK Sovereign SUKUK plc (Net)	-	-	1	-	1	-	-	-
Non-voted expenditure	-	-	4,414	-1,000	3,414	-	-	-
<i>Of which:</i>								
AC Royal Household Pensions	-	-	4,055	-1,000	3,055	-	-	-
AD Civil List	-	-	359	-	359	-	-	-
Total Spending in AME	-	-	-41,653,543	-664,000	-42,317,543	-8,467,457	-1,000,000	-9,467,457

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								
182,171	-35,800	146,371	-41,606,864	-701,149	-42,308,013	-8,095,364	-1,325,000	-9,420,364
<i>Of which:</i>								
Voted Expenditure								
182,171	-35,800	146,371	-41,623,598	-700,149	-42,323,747	-8,095,364	-1,325,000	-9,420,364
Non Voted Expenditure								
-	-	-	16,734	-1,000	15,734	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	-1,096,302	-41,065,340	-42,161,642
Net Capital Requirement	-2,634,917	-6,785,447	-9,420,364
Accruals to cash adjustments	94,210	50,293,173	50,387,383
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,600	40,000,000	39,994,400
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-3,635	3,635	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200	-	-200
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-41,841	10,274,015	10,232,174
Add cash grant-in-aid	43,686	10,523	54,209
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	101,800	5,000	106,800
Removal of non-voted budget items	-14,159	-1,575	-15,734
<i>Of which:</i>			
Consolidated Fund Standing Services	-13,800	-1,575	-15,375
Other adjustments	-359	-	-359
Net Cash Requirement	-3,651,168	2,440,811	-1,210,357

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

£'000

Revised
Plans

Gross Administration Costs	180,371
<i>Less:</i>	
Administration DEL Income	-35,800
Net Administration Costs	144,571
Gross Programme Costs	-41,280,063
<i>Less:</i>	
Programme DEL Income	-362,149
Programme AME Income	-664,000
Non-budget income	-29,000
Net Programme Costs	-42,335,212
Total Net Operating Costs	-42,190,641
<i>Of which:</i>	
Resource DEL	154,101
Capital DEL	1
Resource AME	-42,315,743
Capital AME	-
Non-budget	-29,000
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-1
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	29,000
Other adjustments	-
Total Resource Budget	-42,161,642
<i>Of which:</i>	
Resource DEL	155,901
Resource AME	-42,317,543
<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)	-42,161,642

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-72,949
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-35,800
<i>Of which:</i>	
A Core Treasury	-34,000
B Debt Management Office	-1,800
Total Administration	<u>-35,800</u>
Programme	
Sales of Goods and Services	-27,149
<i>Of which:</i>	
A Core Treasury	-26,149
B Debt Management Office	-1,000
Interest and Dividends	-10,000
<i>Of which:</i>	
A Core Treasury	-6,000
K Business Finance Partnership	-4,000
Total Programme	<u>-37,149</u>
Voted Resource AME	-663,000
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-17,000
<i>Of which:</i>	
O UK Coinage metal costs	-17,000
Interest and Dividends	-646,000
<i>Of which:</i>	
P Royal Mint dividend	-4,000
Q Investment in the Bank of England	-30,000
S Credit Easing	-65,000
T Loans to Ireland	-84,000
U Assistance to financial institutions	-433,000
AA Northern Rock (Virgin Money)	-30,000
Total Programme	<u>-663,000</u>
Total Voted Resource Income	<u>-735,949</u>

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

£'000

**Revised
Plans**

Voted Capital DEL	-325,000
<i>Of which:</i>	
Programme	
Other Income	-325,000
<i>Of which:</i>	
J Eurostar	-325,000
Total Programme	<u>-325,000</u>
 Voted Capital AME	 -1,000,000
<i>Of which:</i>	
Programme	
Repayments	-1,000,000
<i>Of which:</i>	
U Assistance to financial institutions	-1,000,000
Total Programme	<u>-1,000,000</u>
 Total Voted Capital Income	 <u>-1,325,000</u>

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

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

£'000

	Current		Change		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-29,000	-4,100,000	-	-10,119,000	-29,000	-14,219,000
Total	-29,000	-4,100,000	-	-10,119,000	-29,000	-14,219,000

Detailed description of CFER sources

£'000

	Current		Change		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Pool Re insurance premiums	-29,000	-29,000	-	-	-29,000	-29,000
Excess cash from arms length bodies	-	-	-	-3,519,000	-	-3,519,000
Accumulated cash from the Bank of England Asset Purchase Facility Fund	-	-4,071,000	-	-6,600,000	-	-10,671,000
Total	-29,000	-4,100,000	-	-10,119,000	-29,000	-14,219,000

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: Sir Nicholas Macpherson KCB

Executive Agency Accounting Officers:

Robert Stheeman Debt Management Office

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

ALB Accounting Officers:

James Leigh-Pemberton	United Kingdom Financial Investments
Indra Morris	Office of Tax Simplification
Robert Chote	Office for Budget Responsibility
Sir Nicholas Macpherson KCB	Infrastructure Finance Unit Limited
Adam Lawrence	Royal Mint Advisory Committee on the design of coins etc
Caroline Rooks	Money Advice Service
Mark Neale	Financial Services Compensation Scheme
Sir Alan Reid KCVO	The Royal Household
Richard Banks	United Kingdom Asset Resolution Limited
Sir Nicholas Macpherson KCB	Help to Buy (HMT) Limited
Sir Nicholas Macpherson KCB	IUK Investments Limited
Sir Nicholas Macpherson KCB	IUK Investments Holdings Limited
Sir Nicholas Macpherson KCB	HM Treasury UK Sovereign SUKUK plc

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
D	United Kingdom Financial Investments Limited	3,750	-	3,750
E	Office for Budget Responsibility	2,076	-	2,076
F	Infrastructure Finance Unit Limited	-	-2,339	-
G	IUK Investments Limited	-	1	-
H	IUK Investments Holdings Limited	-	8,550	8,550
I	Royal Mint Advisory Committee on the design of coins etc.	1	-	-
V	Sovereign Grant funding of Royal Household	37,540	2,293	39,833
W	Money Advice Service	2,600	150	-
X	Financial Services Compensation Scheme	-570,000	100	-
Y	UK Asset Resolution Limited	-1,205,099	-8,500,000	-
Z	Help to Buy (HMT) Limited	1	-	-
AB	HM Treasury UK Sovereign SUKUK plc	1	-	-
Total		-1,729,130	-8,491,245	54,209

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

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

Section in Part II: Subhead Detail	Service	£'000
A	Global Infrastructure Hub	1,000

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent liabilities limited by recourse to assets	
<i>Contingent liabilities have been included in this category where the liability would be limited by recourse to assets if the liability were to crystallise. The amounts shown are gross of any such offset. Contingent liabilities with recourse to equities have not been included</i>	
HM Treasury announced guarantee arrangements with effect from 1 January 2010 in respect of retail deposits and wholesale liabilities transferred to Northern Rock plc pursuant to the restructuring of the bank. From 24 May 2010 retail deposits in Northern Rock plc were no longer guaranteed by HM Treasury with the exception of fixed term retail deposits existing at 24 February 2010 which are guaranteed for the duration of their term. From 2 November 2010 wholesale liabilities of Northern Rock plc were no longer guaranteed by HM Treasury with the exception of fixed term wholesale deposits in existence at 1 January 2010 which are guaranteed to maturity. (Treasury Minutes dated 25 January 2010, 2 June 2010 and 13 September 2010 and Written Ministerial Statement dated 24 February 2010).	100,000
HM Treasury has announced replacement guarantee arrangements with effect from 1 January 2010 to continue to safeguard certain borrowings and derivative transactions of, and certain wholesale deposits held in accounts with Northern Rock (Asset Management) plc, in each case existing immediately after the transfer became effective on 1 January 2010 and which were not transferred pursuant to the restructuring of the bank. (Treasury Minute dated 25 January 2010).	6,871,000
HM Treasury has put in place guarantee arrangements to safeguard certain wholesale borrowings and deposits with Bradford & Bingley (29 September 2008 letters to Chair of PAC and TSC and Treasury minute of 30 March 2009).	2,500,000
On 19 January 2009, HM Treasury authorised the Bank of England to purchase high quality private sector assets and UK Government debt purchased on the secondary market. The Government has indemnified the Bank of England and the fund specially created to implement the facility from any losses arising out of or in connection with the facility. (Letter to Treasury Select Committee 19 January 2009, letters dated 29 January 2009 and 3 March 2009 to Governor of the Bank of England, Treasury Minutes dated 5 March 2009, 14 September 2009, 9 November 2009, 24 March 2010, 6 October 2011, 9 February 2012 and 5 July 2012).	Up to 385,000,000
The Chancellor of the Exchequer and Chief Secretary to the Treasury announced the UK Guarantees scheme on 18 July 2012. The scheme aims to kick start critical infrastructure projects that may have stalled because of adverse credit conditions. Around £40 billion of projects could qualify for the provision of guarantees.	1,164,000
Other Contingent Liabilities	
HM Treasury has confirmed to the PRA its intention to take appropriate steps (should they prove necessary) to ensure that NRAM plc will continue to operate above the minimum regulatory capital requirements (Treasury Minute dated 25 January 2010).	1,600,000

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

Nature of liability	£'000
HM Treasury has guaranteed indemnities provided by NRAM plc for its new directors against liabilities and losses in the course of their actions whilst the bank is in public ownership (Treasury Minute dated 25 January 2010).	Unquantifiable
HM Treasury has guaranteed indemnities provided by Bradford & Bingley for its directors against liabilities and losses in the course of their actions whilst the entity is in public ownership.	Unquantifiable
HM Treasury has guaranteed indemnities provided by UK Asset Resolution (UKAR) for its directors against liabilities and losses in the course of their actions whilst the entity is in public ownership (Treasury Minute dated 8 July 2010).	Unquantifiable
HM Treasury has guaranteed indemnities provided by United Kingdom Financial Investments (UKFI) for its new directors against liabilities and losses incurred in the course of their actions.	Unquantifiable
HM Treasury has confirmed to the PRA its intention to take appropriate steps (should they prove necessary) to ensure that Bradford & Bingley will continue to operate above the minimum regulatory capital requirements (Treasury Minute dated 2 June 2009).	Unquantifiable
HM Treasury has provided indemnities for the directors of Infrastructure Finance Unit Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
Under the Dunfermline Building Society Compensation Scheme, Resolution Fund and Third Party Compensation Order 2009 the Treasury is required to appoint an Appointment Panel, which is responsible for appointing an independent valuer to perform the functions referred to in article 4 of that Order. The Panel is also responsible for removing the independent valuer from office on the ground of incapacity or serious misconduct. HM Treasury has indemnified members of the Appointment Panel against any and all claims, losses, damages and liabilities incurred by Panel members in connection with or arising from their membership of the Panel and the performance of the Panel's functions.(Treasury Minute dated 2 November 2009)	Unquantifiable
An indemnity similar to those given to civil servants under the Civil Service Management Code has been given to the members of the board of Royal Mint Limited for the period between 16 July 2009 and 31 December 2009. The indemnity remains in place for the HMG director on the board of Royal Mint Ltd on behalf of HMT as shareholder.	Unquantifiable
Under the terms of the sale of Northern Rock, HM Treasury has provided certain warranties and a tax indemnity to Virgin Money.	307,000
The warranties and tax indemnity are both time-limited and subject to an overall cap (100% of the final consideration in relation to the warranties in relation to title, capacity and authority and 35% of the final consideration in other cases). As of December 2013, claims for breaches of the non-tax warranties can no longer be brought. Tax claims, i.e. claims for a breach of the tax warranties or covenants in the transfer agreement, will expire on 1 January 2017.	

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

Nature of liability	£'000
<p>The National Loan Guarantee Scheme (NLGS) was launched on 20 March 2012 and has helped businesses access cheaper finance by reducing the cost of bank loans under the scheme by 1 percentage point. £2.9bn worth of NLGS bonds were issued under the scheme. Banks are required to pass on the entire benefit they receive from these guarantees to smaller businesses across the UK through cheaper loans. Current market conditions mean that the FLS is a more favourable option for banks, and banks who have previously offered NLGS loans are now choosing to deliver credit easing through the FLS. The NLGS is not currently open for new guarantees, but in the event that stressed market conditions re-emerge, HM Treasury would consider whether to reopen the scheme.</p>	2,900,000
<p>The Help to Buy mortgage guarantee scheme was launched on 2 January 2014. The scheme is designed to address the shortage of high loan-to-value mortgages, by offering lenders the option to purchase a guarantee on mortgages where a borrower has a deposit of between 5% and 20%. In the event of a borrower defaulting on their mortgage, HM Treasury would be liable for a portion of net losses suffered following the sale of the property. The scheme rules provide for a maximum contingent liability of £12 billion.</p>	Up to £12,000,000
<p>HM Treasury has provided indemnities for the directors of IUK Investments Limited against liabilities and losses incurred in the course of their actions.</p>	Unquantifiable
<p>HM Treasury has provided indemnities for the directors of IUK Investments Holdings Limited against liabilities and losses incurred in the course of their actions.</p>	Unquantifiable
<p>Statutory</p>	
<p>On 7 July 2009 the Dunfermline Building Society Compensation Scheme, Resolution Fund and Third Party Compensation Order 2009 (“the Order”) came into force. Under the Order HM Treasury is liable to pay to specified third parties any amount of compensation determined to be payable by the independent valuer appointed to perform the functions referred to in article 4 of that Order. (Treasury Minute dated 4 June 2009)</p>	Unquantifiable
<p>Pool Re and Pool Re (Nuclear) are responsible for arrangements for reinsurance of industrial and commercial property damage and consequential business interruption arising from terrorist attacks in Great Britain (excluding Northern Ireland). Treasury carries the contingent liability for these risks. These arrangements are given statutory authority under the Reinsurance (Acts of Terrorism) Act</p>	Unquantifiable
<p>HM Treasury continues to indemnify the liquidators and receivers (the Officeholders) of Barlow Clowes pursuant to the deeds of indemnity dated 3rd April 1991 and 29th March 1994. Maximum potential liabilities under this intervention are unquantifiable.</p>	Unquantifiable
<p>Under the Financial Services and Markets Act 2000 (Dissolution of Insurance Brokers Registration Council) (Consequential Provisions) Order 2001 which came in to force on 30 April 2001, all assets and liabilities of the Insurance Brokers’ Registration Council (IBRC) passed to HM Treasury. HM Treasury Minute of 10 April 2001 complemented this order by indemnifying former members of the IBRC in their personal capacity. Maximum potential liabilities under this intervention are considered unquantifiable.</p>	Unquantifiable

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

Nature of liability	£'000
<p>The Deed of Indemnity between HM Treasury, the Bank of England and BEAPFF provides that BEAPFF on behalf of itself and its officers and directors may at any time claim payment under the indemnity in respect of any indemnified losses incurred. The losses include all claims, losses, damages, liabilities, etc suffered or incurred by BEAPFF or its officers or directors as a result of, arising out of, in connection with, or which are attributable to, BEAPFF carrying on activities pursuant to or in connection with the APF, save to the extent that the losses arise from BEAPFF's own wilful default or reckless disregard of its obligations. Maximum potential liabilities under this intervention are considered unquantifiable.</p>	Unquantifiable
<p>The Royal Mint Trading Fund has a Memorandum of Understanding (MOU) arrangement with the National Loans Fund by which it can draw down funds in the form of a financing facility subject to demand. The upper limit of this financing facility is £50 million. If the Royal Mint Trading Fund was unable to meet this commitment the National Loans Fund funding conditions dictate that the amount outstanding would have to be met from within the Treasury's DEL .</p>	50,000

HM Revenue and Customs

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Movements in the HMRC Administration fund resulting from budgets movements between HMRC and other Government departments and draw down of the Departmental Unallocated Provision	63,444,000	-164,132,000	
Draw down of the Departmental Unallocated Provision		-35,445,000	
Total change in Resource DEL (Voted)	63,444,000	-199,577,000	-136,133,000
(Section E) Increase in Child Benefit	131,880,000		
(Section F) Increase in Life Assurance Premium Relief; Decrease in Gift Aid Relief on Micro Donations and Stakeholder Pensions	60,000	-74,180,000	
(Section H) Increase in HMRC Administration for the recognition of new provisions	115,000,000		
Total change in Resource AME (Voted)	246,940,000	-74,180,000	172,760,000
(Section M) Increase in Personal Tax Credits	796,600,000		
(Section N) To cover expected increases in Small Companies Research & Development Relief and High-end TV Relief; offset against expected decreases in Large Companies Research & Development Relief and Film Tax Relief	233,394,000	-136,115,000	
Total change in Resource AME (Non-Voted)	1,029,994,000	-136,115,000	893,879,000
(Section A) Movements in the HMRC Administration fund resulting from budgets movements between HMRC and other Government departments and draw down of the Departmental Unallocated Provision	90,636,000	-12,828,000	
Draw down of the Departmental Unallocated Provision		-1,286,000	
Total change in Capital DEL (Voted)	90,636,000	-14,114,000	76,522,000

(Section O) Payments to the Great Britain and Northern Ireland National Insurance Funds	3,433,000,000		
Total change in Non-Budget	3,433,000,000	0	3,433,000,000
Revision to the Net Cash Requirement reflects changes to Resource and Capital as set out above. It also takes account of movements in debtors and creditors	3,577,418,000	-64,823,000	
Total change in Net Cash Requirement	3,577,418,000	-64,823,000	3,512,595,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-136,133,000	-	-136,133,000
Capital	76,522,000	-	76,522,000
Annually Managed Expenditure			
Resource	172,760,000	893,879,000	1,066,639,000
Capital	-	-	-
Total Net Budget			
Resource	36,627,000	893,879,000	930,506,000
Capital	76,522,000	-	76,522,000
Non-Budget Expenditure	3,433,000,000		
Net cash requirement	3,512,595,000		

Supplementary amounts required in the year ending 31 March 2015 for expenditure by HM Revenue and Customs on:

Departmental Expenditure Limit:Expenditure arising from:

Administration and the associated non-cash items incurred in the management and collection of a range of direct taxes, including Income Tax (including Self Assessment and tax collected by employers under PAYE), Corporation Tax, Capital Gains Tax, National Insurance contributions, deductions under the Construction Industry Scheme (CIS), Inheritance Tax, Petroleum Revenue Tax, Stamp Duty Land Tax, Stamp Duty Reserve Tax, Annual Tax on Enveloped Dwellings (ATED) and Bank Payroll Tax.

A range of indirect taxes, including VAT, Insurance Premium Tax, Landfill Tax, Aggregates Levy, Climate Change Levy, Air Passenger Duty, Hydrocarbon Oils Duty, General Betting Duty, Gaming Duty, Pool Betting Duty, Remote Gaming Duty, Bingo Duty, Lottery Duty, Alcoholic Liquor Duties, Tobacco Products Duty, Customs Duty, money laundering decisions, decisions by HMRC under the Counter-Terrorism Act 2009, Amusement Machine License Duty and Machine Games Duty.

International Tax Cooperation Agreements, duties and levies, Statutory Payments, tax credits, Child Benefit, Tax Free Childcare and other reliefs, allowances and entitlements.

Shipbuilders' Relief, Money Laundering regulatory regime, Spirit Drinks Verification Schemes, services to lenders as part of the Mortgage Income Verification scheme and the National Insurance Funds for Great Britain and Northern Ireland.

Enforcement of the National minimum wage, the collection of student loans, the operation of customs controls including prohibitions and restrictions, the provision of trade information.

The provision of resources to independent investigatory bodies including the HM Inspectorate of Constabulary, Independent Police Complaints Commission and the police authorities and funding for the Adjudicator's Office to facilitate the independent inspection of professional standards within the Department.

Payments in respect of the HMRC National Museum, providing grants to the voluntary and community sector.

Providing services to support the Welfare Reform Agenda, the enablement of employers to receive funding for the training costs of apprentices.

The introduction of Universal Credit and Scottish Devolution and services provided in administering work on devolved taxes and duties.

Providing shared services, contributing to Civil Service HR particularly through the hosting of Civil Service Resourcing, structural organisational change, services provided to the department's information technology and wider markets' suppliers, air travel carbon-offsetting and funding provided for the Contracts Finder portal.

Overseas tax administration and the activity in support of Border Force, funding to support projects in the European Union (EU), providing assistance to other departments and public bodies including any assistance with investigations into terrorist incidents.

The administration and the associated non-cash items incurred in the management of building capability and delivering policies held by other government departments, Office of HM Paymaster General (OPG) (Government Banking Service). The administration and the associated non-cash items incurred by the Valuation Office Agency through the setting and maintaining of property assessments for Council Tax, Non-Domestic Rating, Fair Rents, Housing Benefit, Local Housing Allowance, the payment of Local Authority Rates on behalf of accredited foreign countries, and providing valuation and property services and advice to clients where public funds are involved.

Income arising from:

The recovery of law costs, insurance and compensation claims, the cost of the administration of the National Insurance Funds, the collection of National Insurance contributions and recovery of overpayments from prior years.

Services provided to the Valuation Office Agency, government departments and other bodies including student loans, the Welfare Reform Agenda and National Minimum Wage receipts.

The recovery of costs of OPG (Government Banking Service), aggregates levy and of seconded and loaned staff, funding for apprenticeships, as well as the cost of valuation and other services along with transaction fees from credit card payments and excess cash receipts.

Charges made for the special attendance of officers and for international commitments and the recuperation of costs from the European Union for the CORE Project as well as travelling expenses.

The sale of assets, information, publications, statistical services and certificates. Estate management services, including rent receipts from tenants, the use of certain official cars and the Asset Recovery Incentivisation Scheme.

Shipbuilders' Relief, marine fuel relief, the money laundering regulatory regime, the Mortgage Income Verification scheme and Spirit Drinks Verification Schemes.

Providing shared services, contributing to Civil Service HR particularly through the hosting of Civil Service Resourcing, the services provided in administering work on devolved taxes and duties, work for public sector bodies clearing import and export consignments, other miscellaneous administration and programme cost receipts.

Activity associated with Universal Credit and Scottish Devolution, Tax Free Childcare, the enablement of employers to receive funding for the training costs of apprentices, the administration and the associated non-cash items incurred in the management of building capability and delivering policies held by other government departments.

The administration and the associated non-cash items incurred by the Valuation Office Agency through the setting and maintaining property assessments for Council Tax, Non-Domestic Rating, Fair Rents, Housing Benefit, Local Housing Allowance, payment of Local Authority Rates on behalf of accredited foreign countries, and providing valuation and property services and advice to clients where public funds are involved.

Annually Managed Expenditure:Expenditure arising from:

The payment of Child Benefit, tax credits and other reliefs, allowances and entitlements.

The remittance of irrecoverable debts, and losses on the revaluation of assets.

The cost of incentive payments for filing, transitional payments to charities, provisions movements, personal pensions relief, life assurance premium relief, residual payments for mortgage interest relief and payments that add capacity to the recovery of tax credits debt.

Rates paid by HMRC in respect of non-domestic property occupied by accredited representatives of Commonwealth and foreign countries and certain international organisations, and associated non-cash items.

Income arising from:

Payment of rates by accredited representatives of Commonwealth and foreign countries and certain international organisations, refunds from local authorities.

Non-Budget Expenditure:Expenditure arising from:

Payments to the National Insurance Fund as required by section 2 of the Social Security Act 1993.

HM Revenue and Customs will account for this Estimate.

Part II: Changes Proposed

£'000

						Net Capital		
Present		Net Resources Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
761,354	2,591,069	3,961	-140,094	765,315	2,450,975	173,100	76,522	249,622
<i>Of which:</i>								
A HMRC Administration								
707,212	2,571,068	39,406	-140,094	746,618	2,430,974	162,796	77,808	240,604
Departmental Unallocated Provision								
35,445	-	-35,445	-	-	-	1,286	-1,286	-
Total Spending in DEL								
		3,961	-140,094			76,522		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	11,945,946	-	172,760	-	12,118,706	1,000	-	1,000
<i>Of which:</i>								
E Social Benefits and Grants								
-	11,702,800	-	131,880	-	11,834,680	1,000	-	1,000
F Providing payments in lieu of tax relief to certain bodies								
-	172,199	-	-74,120	-	98,079	-	-	-
H HMRC Administration								
-	30,001	-	115,000	-	145,001	-	-	-
Non Voted Expenditure								
-	31,608,972	-	893,879	-	32,502,851	-	-	-
<i>Of which:</i>								
M Personal Tax Credit								
-	29,695,400	-	796,600	-	30,492,000	-	-	-
N Other Reliefs and Allowances								
-	1,913,572	-	97,279	-	2,010,851	-	-	-
Total Spending in AME								
		-	1,066,639			-		

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								
-	1,287,000	-	3,433,000	-	4,720,000	-	-	-
<i>Of which:</i>								
O Payments To National Insurance Fund								
-	1,287,000	-	3,433,000	-	4,720,000	-	-	-
Total Non-Budget Spending								
		-	3,433,000					
Total for Estimate								
		3,961	4,359,545			76,522		
<i>Of which:</i>								
Voted Expenditure								
		3,961	3,465,666			76,522		
Non Voted Expenditure								
		-	893,879			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	16,478,133	3,512,595	19,990,728

Part II: Revised subhead detail including additional provision

£'000

						Revised Plans		
Administration		Resources			Capital			
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
907,813	-142,498	765,315	2,684,884	-233,909	2,450,975	250,822	-1,200	249,622
<i>Of which:</i>								
A HMRC Administration								
889,116	-142,498	746,618	2,459,213	-28,239	2,430,974	241,804	-1,200	240,604
B VOA Administration								
-	-	-	205,671	-205,670	1	9,018	-	9,018
C Utilised Provisions								
18,697	-	18,697	20,000	-	20,000	-	-	-
Non-voted expenditure								
67,289	-	67,289	234,815	-	234,815	-	-	-
<i>Of which:</i>								
D National Insurance Fund								
67,289	-	67,289	234,815	-	234,815	-	-	-
Total Spending in DEL								
975,102	-142,498	832,604	2,919,699	-233,909	2,685,790	250,822	-1,200	249,622
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	12,122,937	-4,231	12,118,706	1,000	-	1,000
<i>Of which:</i>								
E Social Benefits and Grants								
-	-	-	11,834,680	-	11,834,680	1,000	-	1,000
F Providing payments in lieu of tax relief to certain bodies								
-	-	-	98,079	-	98,079	-	-	-
G Filing Incentive Payments								
-	-	-	41	-	41	-	-	-
H HMRC Administration								
-	-	-	145,001	-	145,001	-	-	-
I Payments To Add Capacity								
-	-	-	8,000	-	8,000	-	-	-
J VOA - Payments of rates to LAs on behalf of certain bodies								
-	-	-	76,832	-4,231	72,601	-	-	-
K VOA Administration								
-	-	-	1	-	1	-	-	-
L Utilised Provisions								
-	-	-	-39,697	-	-39,697	-	-	-
Non-voted expenditure								
-	-	-	32,502,851	-	32,502,851	-	-	-
<i>Of which:</i>								
M Personal Tax Credit								
-	-	-	30,492,000	-	30,492,000	-	-	-
N Other Reliefs and Allowances								
-	-	-	2,010,851	-	2,010,851	-	-	-
Total Spending in AME								
-	-	-	44,625,788	-4,231	44,621,557	1,000	-	1,000

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 9
Non-Budget spending								
Voted expenditure								
-	-	-	4,720,000	-	4,720,000	-	-	-
<i>Of which:</i>								
O Payments To National Insurance Fund								
-	-	-	4,720,000	-	4,720,000	-	-	-
Total Non-Budget Spending								
-	-	-	4,720,000	-	4,720,000	-	-	-
Total for Estimate								
975,102	-142,498	832,604	52,265,487	-238,140	52,027,347	251,822	-1,200	250,622
<i>Of which:</i>								
Voted Expenditure								
907,813	-142,498	765,315	19,527,821	-238,140	19,289,681	251,822	-1,200	250,622
Non Voted Expenditure								
67,289	-	67,289	32,737,666	-	32,737,666	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	48,496,445	4,363,506	52,859,951
Net Capital Requirement	174,100	76,522	250,622
Accruals to cash adjustments	-281,336	-33,554	-314,890
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-252,002	-2,670	-254,672
New provisions and adjustments to previous provisions	-30,000	-115,000	-145,000
Departmental Unallocated Provision	-36,731	36,731	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-2,300	-	-2,300
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-64,823	-64,823
Increase (-) / Decrease (+) in creditors	-	112,208	112,208
Use of provisions	39,697	-	39,697
Removal of non-voted budget items	-31,911,076	-893,879	-32,804,955
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-31,911,076	-893,879	-32,804,955
Net Cash Requirement	16,478,133	3,512,595	19,990,728

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

£'000

Plans

Gross Administration Costs	956,405
<i>Less:</i>	
Administration DEL Income	-142,498
Net Administration Costs	813,907
Gross Programme Costs	47,565,184
<i>Less:</i>	
Programme DEL Income	-233,909
Programme AME Income	-4,231
Non-budget income	-200
Net Programme Costs	47,326,844
Total Net Operating Costs	48,140,751
<i>Of which:</i>	
Resource DEL	3,479,697
Capital DEL	-
Resource AME	44,661,254
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	-1,000
Total Resource Budget	48,139,951
<i>Of which:</i>	
Resource DEL	3,518,394
Resource AME	44,621,557
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	4,720,000
Total Resource (Estimate)	52,859,951

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-376,407
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-142,498
<i>Of which:</i>	
Section A: HMRC Administration	-142,498
Total Administration	-142,498
Programme	
Sales of Goods and Services	-233,909
<i>Of which:</i>	
Section A: HMRC Administration	-28,239
Section B: VOA Administration	-205,670
Total Programme	-233,909
Voted Resource AME	-4,231
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-4,231
<i>Of which:</i>	
Section J: VOA - Payments of rates to LAs on behalf of certain bodies	-4,231
Total Programme	-4,231
Total Voted Resource Income	-380,638
Voted Capital DEL	-1,200
<i>Of which:</i>	
Programme	
Sales of Assets	-1,200
<i>Of which:</i>	
Section A: HMRC Administration	-1,200
Total Programme	-1,200
Total Voted Capital Income	-1,200

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)	-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:	Lin Homer (Principal Accounting Officer)
Executive Agency (and any Additional) Accounting Officers:	Penny Ciniewicz for sections B, J and K (Chief Executive of the Valuation Office Agency)

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

In discharging these responsibilities, particular regard is given to:

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

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

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

National Savings and Investments

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
A Administration: Funding to cover contract costs with outsourced service provider in first year of new contract and sales costs	36,280,000		
A Administration:: Transfer to CDEL to cover capital investment		-1,400,000	
A Administration: Surrender of depreciation costs		-1,900,000	
A Administration: Reduction in income matched by a reduction in expenditure from business to business activity	6,000,000	-6,000,000	
Total change in Resource DEL (Voted)	42,280,000	-9,300,000	32,980,000
B Surrender of Resource AME provision due to revised property valuations		-3,300,000	
Total change in Resource AME (Voted)		-3,300,000	-3,300,000
A Transfer of RDEL to CDEL see above for detail			
Total change in Capital DEL (Voted)	1,400,000		1,400,000
Increase in cash required as a result of the above transactions	20,000,000		
Total change in Net Cash Requirement	20,000,000		20,000,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	32,980,000	-	32,980,000
Capital	1,400,000	-	1,400,000
Annually Managed Expenditure			
Resource	-3,300,000	-	-3,300,000
Capital	-	-	-
Total Net Budget			
Resource	29,680,000	-	29,680,000
Capital	1,400,000	-	1,400,000
Non-Budget Expenditure	-		
Net cash requirement	20,000,000		

Supplementary amounts required in the year ending 31 March 2015 for expenditure by National Savings and Investments on:

Departmental Expenditure Limit:Expenditure arising from:

Cost of delivery of National Savings and Investments operations, and leveraged activities with other bodies, including administration, operational research and development works, other payments and non-cash items.

Income arising from:

The leveraging of National Savings and Investments core infrastructure and capabilities and associated contracts, including rent receipts and other receipts such as loss recovery payments and receipts to enable access to NS&I product.

Annually Managed Expenditure:Expenditure arising from:

Non-cash movements in provisions, including changes to fair value of National Savings and Investments' properties.

National Savings and Investments will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
195,370	-	32,980	-	228,350	-	273	1,400	1,673
<i>Of which:</i>								
A Administration								
195,370	-	32,980	-	228,350	-	273	1,400	1,673
Total Spending in DEL								
		32,980	-			1,400		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	5,300	-	-3,300	-	2,000	-	-	-
<i>Of which:</i>								
B Administration								
-	5,300	-	-3,300	-	2,000	-	-	-
Total Spending in AME								
		-	-3,300			-		
Total for Estimate								
		32,980	-3,300			1,400		
<i>Of which:</i>								
Voted Expenditure								
		32,980	-3,300			1,400		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	203,603	20,000	223,603

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								
255,047	-26,697	228,350	-	-	-	1,673	-	1,673
<i>Of which:</i>								
A Administration								
255,047	-26,697	228,350	-	-	-	1,673	-	1,673
Total Spending in DEL								
255,047	-26,697	228,350	-	-	-	1,673	-	1,673
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	2,000	-	2,000	-	-	-
<i>Of which:</i>								
B Administration								
-	-	-	2,000	-	2,000	-	-	-
Total Spending in AME								
-	-	-	2,000	-	2,000	-	-	-
Total for Estimate								
255,047	-26,697	228,350	2,000	-	2,000	1,673	-	1,673
<i>Of which:</i>								
Voted Expenditure								
255,047	-26,697	228,350	2,000	-	2,000	1,673	-	1,673
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	200,670	29,680	230,350
Net Capital Requirement	273	1,400	1,673
Accruals to cash adjustments	2,660	-11,080	-8,420
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-7,700	5,200	-2,500
New provisions and adjustments to previous provisions	-300	-	-300
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-840	-	-840
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-300	-1,000	-1,300
Increase (-) / Decrease (+) in creditors	11,800	-15,280	-3,480
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	203,603	20,000	223,603

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

£'000

Revised
Plans

Gross Administration Costs	255,047
<i>Less:</i>	
Administration DEL Income	-26,697
Net Administration Costs	228,350
Gross Programme Costs	3,500
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	3,500
Total Net Operating Costs	231,850
<i>Of which:</i>	
Resource DEL	228,350
Capital DEL	-
Resource AME	2,000
Capital AME	-
Non-budget	1,500
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-1,500
Total Resource Budget	230,350
<i>Of which:</i>	
Resource DEL	228,350
Resource AME	2,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	230,350

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL	-26,697
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-24,240
<i>Of which:</i>	
A Administration	-24,240
Other Income	-2,457
<i>Of which:</i>	
A Administration	-2,457
Total Administration	<u>-26,697</u>
Total Voted Resource Income	<u><u>-26,697</u></u>

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

No CFER income or receipts are expected in 2014-15.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Jane Platt

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

In discharging these responsibilities, particular regard is given to:

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

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

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
Additional funding from Reserve for (i) Improvements to Statistical outputs, (ii) improvements to Systems & Capability, and (iii) User Experience & Functionality.	13,000,000		
Transfer of Sustainable Development Indicators from DEFRA (MOG)	35,000		
Total change in Resource DEL (Voted)	13,035,000	-	13,035,000
Unwinding/Rewinding of Provisions following application of new discount factors.		-139,000	
Downward Revaluation of Buildings	500,000		
Creation of Provision for Tribunals and legal cases	850,000		
Creation of Provision for Severances	255,000		
Total change in Resource AME (Voted)	1,605,000	-139,000	1,466,000
Additional funding from Reserve for (i) Improvements to Statistical outputs, (ii) improvements to Systems & Capability, and (iii) User Experience & Functionality.	2,000,000		
Capital Income ADRC		-1,500,000	
Capital Expenditure related to the above ADRC Income	1,500,000		
Total change in Capital DEL (Voted)	3,500,000	-1,500,000	2,000,000
Additional funding from Reserve for (i) Improvements to Statistical outputs, (ii) improvements to Systems & Capability, and (iii) User Experience & Functionality.	15,000,000		
Expected Reduction in Creditors	14,249,000		
Transfer of Sustainable Development Indicators from DEFRA (MOG)	35,000		
Total change in Net Cash Requirement	29,284,000	-	29,284,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	13,035,000	-	13,035,000
Capital	2,000,000	-	2,000,000
Annually Managed Expenditure			
Resource	1,466,000	-	1,466,000
Capital	-	-	-
Total Net Budget			
Resource	14,501,000	-	14,501,000
Capital	2,000,000	-	2,000,000
Non-Budget Expenditure	-		
Net cash requirement †	29,284,000		

Supplementary amounts required in the year ending 31 March 2015 for expenditure by The Statistics Board on:

Departmental Expenditure Limit:Expenditure arising from:

the collection, preparation and dissemination of economic, social, labour market and other statistics; assisting statistical research by providing access to data; promoting and safeguarding the quality of official statistics, monitoring the production and publication of official statistics; conducting a programme of assessment of existing and candidate National Statistics against the Code of Practice for Official Statistics; and coordinating the design, collection, preparation, supply, and quality management of the UK's European statistics and associated non-cash items.

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

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

The Statistics Board will account for this Estimate.

† £14.2m has been advanced from the Contingencies Fund to provide for a deficient net cash requirement. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2015. There are no implications for resources/capital supporting the services provided for in the Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes		Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
1	2	3	4	5	6				
Spending in Departmental Expenditure Limits (DEL)									
Voted Expenditure									
-	157,705	-	13,035	-	170,740	10,100	2,000	12,100	
<i>Of which:</i>									
A Programme Expenditure									
-	157,705	-	13,035	-	170,740	10,100	2,000	12,100	
Total Spending in DEL									
		-	13,035				2,000		
Spending in Annually Managed Expenditure (AME)									
Voted Expenditure									
-	-1,228	-	1,466	-	238	-	-	-	
<i>Of which:</i>									
B Provisions									
-	-	-	1,466	-	1,466	-	-	-	
Total Spending in AME									
		-	1,466				-		
Total for Estimate									
		-	14,501				2,000		
<i>Of which:</i>									
Voted Expenditure									
		-	14,501				2,000		
Non Voted Expenditure									
		-	-				-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	152,505	29,284	181,789

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								
-	-	-	195,940	-25,200	170,740	13,600	-1,500	12,100
<i>Of which:</i>								
A Programme Expenditure								
-	-	-	195,940	-25,200	170,740	13,600	-1,500	12,100
Total Spending in DEL								
-	-	-	195,940	-25,200	170,740	13,600	-1,500	12,100
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	238	-	238	-	-	-
<i>Of which:</i>								
B Provisions								
-	-	-	1,466	-	1,466	-	-	-
C Utilised Provisions								
-	-	-	-1,228	-	-1,228	-	-	-
Total Spending in AME								
-	-	-	238	-	238	-	-	-
Total for Estimate								
-	-	-	196,178	-25,200	170,978	13,600	-1,500	12,100
<i>Of which:</i>								
Voted Expenditure								
-	-	-	196,178	-25,200	170,978	13,600	-1,500	12,100
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	156,477	14,501	170,978
Net Capital Requirement	10,100	2,000	12,100
Accruals to cash adjustments	-14,072	12,783	-1,289
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-15,300	-500	-15,800
New provisions and adjustments to previous provisions	-	-966	-966
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	14,249	14,249
Use of provisions	1,228	-	1,228
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	152,505	29,284	181,789

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	196,178
<i>Less:</i>	
Programme DEL Income	-26,700
Programme AME Income	-
Non-budget income	-
Net Programme Costs	169,478
Total Net Operating Costs	169,478
<i>Of which:</i>	
Resource DEL	169,512
Capital DEL	-1,500
Resource AME	1,466
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	1,500
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	170,978
<i>Of which:</i>	
Resource DEL	170,740
Resource AME	238
<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)	170,978

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-25,200***Of which:*

Programme

Sales of Goods and Services

-25,200

Of which:

Section A: Programme Expenditure

-25,200

Total Programme

-25,200

Total Voted Resource Income

-25,200

Voted Capital DEL**-1,500***Of which:*

Programme

Other Grants

-1,500

Of which:

Section A: Programme Expenditure

-1,500

Total Programme

-1,500

Total Voted Capital Income

-1,500

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

No CFER income or receipts are expected 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:	John Pullinger
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John Pullinger has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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

Government Actuary's Department

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
General Administration Expenditure decrease non ring-fenced DEL by £70,000 to fund ring-fenced DEL (depreciation expenditure) which is higher than originally planned in SR2010 due to increased capital spending in previous year. Revision to the net cash requirement reflects this change.		-70,000	
Total change in Net Cash Requirement	-	-70,000	-70,000

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	-70,000		

Supplementary amounts required in the year ending 31 March 2015 for expenditure by Government Actuary's Department on:

Departmental Expenditure Limit:Expenditure arising from:

administration costs incurred in providing actuarial analysis and related services to Government and other clients, principally in the public sector, and associated non-cash items.

Income arising from:

receipts for actuarial, accommodation and facilities management services.

Annually Managed Expenditure:Expenditure arising from:

the setting up and use of provisions, losses on revaluation of fixed assets and other associated non-cash items.

Government Actuary's Department will account for this Estimate.

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								
16,568	-16,558	10	-	-	-	287	-	287
<i>Of which:</i>								
A Administration								
16,192	-16,558	-366	-	-	-	287	-	287
B Use of Provisions (DEL)								
376	-	376	-	-	-	-	-	-
Total Spending in DEL								
16,568	-16,558	10	-	-	-	287	-	287
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	-289	-	-289	-	-	-
<i>Of which:</i>								
C Losses on Revaluation								
-	-	-	87	-	87	-	-	-
D Provisions (AME)								
-	-	-	-376	-	-376	-	-	-
Total Spending in AME								
-	-	-	-289	-	-289	-	-	-
Total for Estimate								
16,568	-16,558	10	-289	-	-289	287	-	287
<i>Of which:</i>								
Voted Expenditure								
16,568	-16,558	10	-289	-	-289	287	-	287
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	-279	-	-279
Net Capital Requirement	287	-	287
Accruals to cash adjustments	82	-70	12
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-337	-70	-407
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-62	-	-62
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	105	-	105
Use of provisions	376	-	376
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	90	-70	20

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

£'000

Revised
Plans

Gross Administration Costs	16,192
<i>Less:</i>	
Administration DEL Income	-16,558
Net Administration Costs	-366
Gross Programme Costs	87
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	87
Total Net Operating Costs	-279
<i>Of which:</i>	
Resource DEL	-366
Capital DEL	-
Resource AME	87
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	-279
<i>Of which:</i>	
Resource DEL	10
Resource AME	-289
<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)	-279

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-16,558***Of which:*

Administration

Sales of Goods and Services

-16,558

Of which:

Section A: Administration

-16,558

Total Administration

-16,558

Total Voted Resource Income**-16,558**

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

No CFER income or receipts are expected 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: Martin Clarke

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

In discharging these responsibilities, particular regard is given to:

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

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

Cabinet Office

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<u>Reserve Claims</u>			
I. (Section A4) A claim on the Reserve made by Support to the Cabinet, the PM and the Deputy PM for the GREAT Campaign	10,000,000		
II. (Section D4) A claim on the Reserve made by Efficiency and Reform to fund Digital Exemplar programme	13,000,000		
III. (Section D4) A claim on the Reserve made by Efficiency and Reform for Enabling Strategy for Digital	12,000,000		
IV. (Section E4) A claim on the Reserve made by Government Innovation Group for the Blue Lights emergency services programme	2,670,000		
V. (Section E4) A claim on the Reserve made by Government Innovation Group to fund the Uniformed Youth programme	5,890,000		
VI. (Section E4) A claim on the Reserve made by Government Innovation Group to fund the Search and Rescue organisations programme	240,000		
VII. (Section E4) A claim on the Reserve made by Government Innovation Group to fund Survivors for Peace programme	150,000		
<u>Other HM Treasury adjustments</u>			
VIII. (Section G1) An adjustment to reduce RDEL in return for access to new VAT refunds on shared services in a fiscally neutral manner		-183,000	
IX. (Section I1) An HM Treasury rebate in return for good management of forecasts for Pensions	87,000		

Budgetary Cover Transfers

X. (Section A4) A transfer to the Department for Culture Media and Sport from Support to the Cabinet, the PM and Deputy PM for the GREAT Campaign	-16,500,000
XI. (Section A4) A transfer to the Foreign and Commonwealth Office from Support to the Cabinet, the PM and Deputy PM for the GREAT Campaign	-500,000
XII. (Section A4) A transfer to UK Trade and Investment (UKTI) from Support to the Cabinet, the PM and the Deputy PM for the GREAT Campaign	-14,500,000
XIII. (Section A1) A transfer to Ministry of Justice from Support to the Cabinet, the PM and the Deputy PM to cover a staff transfer	-61,000
XIV. (Section C4) A transfer from Security and Intelligence Agencies to National Security to fund the formation of the UK National Computer Emergency Response Team (CERT UK)	7,805,000
XV. (Section C1) A transfer from Security and Intelligence Agencies to National Security for managing the cyber security programme (OCSIA)	200,000
XVI. (Section C4) A transfer from Security and Intelligence Agencies to National Security to cover payments to the National Archives	310,000
XVII. (Section C4) A transfer from Security and Intelligence Agencies to National Security for the Security Information Risk Owner programme	704,000
XVIII. (Section C4) A transfer from Security and Intelligence Agencies to National Security for managing the Cyber Security Programme (OCSIA)	1,866,000
XIX. (Section C4) A transfer from Security and Intelligence Agencies to National Security for Cyber Security Challenge (CSC)	520,000
XX. (Section C4) A transfer from Security and Intelligence Agencies to National Security to cover various other costs	1,670,000
XXI. (Section D4) A transfer from Security and Intelligence Agencies to Efficiency and Reform to fund the Identity Assurance programme	8,000,000

XXII. (Section D1) A transfer from HM Treasury to Efficiency and Reform to cover joint review of departments commercial capability	200,000	
XXIII. (Section D4) A transfer from the Department for Work and Pensions to Efficiency and Reform to fund the Identity Assurance programme	5,000,000	
XXIV. (Section D1) A transfer from the Department for Work and Pensions to Efficiency and Reform to fund the development of Single Operating Platform	2,540,000	
XXV. (Section G1) A transfer to HM Treasury from Corporate Services Group to cover the costs of implementing the Financial Management Review		-500,000
XXVI. (Section G4) A transfer from the Department for Transport to Corporate Services Group as a contribution to the Real Time Data Mapping Tool	150,000	
<u>Transfers between budgets</u>		
XXVII. (Section B4:B7) A switch within Political and Constitutional Reform from resource DEL programme to Capital DEL to cover hardware refresh for electoral registration forms		-4,000,000
XXVIII. (Section D1:D4) A switch within Efficiency and Reform within resource DEL from Administration to programme to cover grants issued under the One Public Estate programme	820,000	-820,000
XXIX. (Section G1:G4) A switch within Corporate Services Group resource DEL non cash from administration to programme to cover depreciation	5,000,000	-5,000,000
XXX. (Section G4:D7) A switch to Efficiency and Reform capital DEL from Corporate Services Group resource DEL programme to fund the Cabinet Office Technology Transformation programme		-5,300,000
XXXI. (Section L4:D4) A switch from non voted Consolidated Fund Standing Services to Efficiency and Reform to cover the Digital Exemplar programme	8,500,000	
XXXII: (Section E5:E8) Within Government Innovation Group, a switch from capital DEL to resource DEL with HM Treasury approval	35,550,000	-35,550,000

Neutral changes**Re-allocation between operating segments to match spending requirements**

XXXIII. (Section B1:K1) To reallocate resource DEL administration from Political and Constitutional Reform to the newly created Registrar of Consultant Lobbyists	156,000	-156,000
XXXIV. (Section G4:D4) To reallocate resource DEL programme from Corporate Services Group to Efficiency and Reform to bring budgets in line with delegations	2,574,000	-2,574,000
XXXV. (Section E1:G1) To reallocate resource DEL administration from Corporate Services Group to Government Innovation Group to bring budgets in line with delegations	207,000	-207,000
XXXVI. (Section E4:G4) To reallocate resource DEL programme from Government Innovation Group to Corporate Services Group to bring budgets in line with internal delegations	5,724,000	-5,724,000
XXXVII. (Section E4:G4) A reallocation from Government Innovation Group to Corporate Services Group within resource DEL programme to bring budgets in line with internal delegations	2,000,000	-2,000,000
XXXVIII. (Section G1:K1) A reallocation from Corporate Services Group to Civil Service Commission eNDPB within resource DEL administration	180,000	-180,000

Increase/decrease in income offset by increase/decrease in expenditure

XXXIX. (Section E4:E5) Increase in income offset by an increase in expenditure within Government Innovation Group for resource grants to support the, soon to be established, Access: the Foundation for social investment funded by grant repayments	35,550,000	-35,550,000
XL. (Section A1:A2) An increase in administration income offset by expenditure within Support to the Cabinet, the PM and the Deputy PM for Better Business Compliance Partnership	400,000	-400,000
XLI. (Section A1:A2) An increase in income offset by expenditure within administration for Support to the Cabinet, the PM and Deputy PM for Communications	750,000	-750,000

XLII. (Section B1:B2) A decrease in income offset by expenditure within the administration for Political and Constitutional Reform	100,000	-100,000
XLIII. (Section C1:C2) An increase in income offset by expenditure within administration for National Security	306,000	-306,000
XLIV. (Section D1:D2) A decrease in income offset by expenditure within administration for Efficiency and Reform following the creation of a separate segment for Civil Service Capabilities; see LII	22,467,000	-22,467,000
XLV. (Section D1:D2) An increase in income offset by expenditure within administration for Efficiency and Reform representing income in respect of Major Projects Authority, Shared Services Connected Limited Framework Management Fee and sale of contractual rights	17,599,000	-17,599,000
XLVI. (Section D4:D5) An increase in income offset by expenditure within programme for Efficiency and Reform mainly in respect of the Public Services Network	5,841,000	-5,841,000
XLVII. (Section F1:F2) An increase in income offset by expenditure within administration for Hosted Functions for the Iraq Inquiry	553,000	-553,000
XLVIII. (Section G1:G2) An increase in expenditure within Corporate Services Group administration funded from the Sale of 11% of Cabinet Office's shareholding in MyCSP Limited	5,960,000	-5,960,000
XLIX. (Section G1:G2) An increase in expenditure within Corporate Services Group administration funded from dividends from MyCSP Limited	2,520,000	-2,520,000
L. (Section G1:G2) An increase in expenditure within Corporate Services Group administration funded from a dividend from Axelos Limited	5,000,000	-5,000,000
LI. (Section G1:G2) A decrease in income offset by expenditure within Corporate Service Group administration mainly relating to the reallocation of Pensions on their own segment; see LIII	50,313,000	-50,313,000
LII. (Section H1:H2) An increase in income offset by expenditure within administration for Civil Service Capabilities relating to Civil Service HR (CSHR) and Next Generation HR (NGHR) previously reported in Efficiency and Reform	22,467,000	-22,467,000

LIII. (Section I1:I2) An increase in income offset by expenditure within administration for Pensions previously reported in Corporate Services Group	57,763,000	-57,763,000	
Total change in Resource DEL (Voted)	361,302,000	-321,344,000	39,958,000
<u>Reserve Claims</u>			
LIV. (Section L4) A claim on the Reserve to cover the costs of UK Parliamentary by-elections	750,000		
<u>Budgetary Cover Transfers</u>			
LV. (Section L4) A transfer to Scotland Office from Cabinet Office for Candidate mailings for the European Parliamentary Elections 2014		-2,837,000	
LVI. (Section L4) A transfer to Scotland Office from Cabinet Office for Conduct of the Poll for the European Parliamentary Elections 2014		-8,400,000	
LVII. (Section L4) A transfer to Northern Ireland Office from the Cabinet Office for administration fees for the European Parliamentary Elections 2014		-106,000	
<u>Transfers between budgets</u>			
LVIII. (Section L4:D4) A switch to Efficiency and Reform to cover the Digital Exemplar programme		-8,500,000	
Total change in Resource DEL (Non-Voted)	750,000	-19,843,000	-19,093,000
<u>Neutral changes</u>			
LIX. (Section M4) An increase in Annually Managed Expenditure to cover Depreciation on Donated Assets	50,000		
LX. (Section M4) A decrease in Annually Managed Expenditure to cover utilisation of provisions		-945,000	
LXI. (Section M4) An increase in Annually Managed Expenditure to cover impairments	895,000		
Total change in Resource AME (Voted)	945,000	-945,000	-

Reserve Claims

LXII. (Section E7) A claim on the Reserve made by Government Innovation Group for the Blue Lights emergency services programme 3,363,000

LXIII. (Section E7) A claim on the Reserve made by Government Innovation Group for the Air Ambulance programme 977,000

LXIV. (Section E7) A claim on the Reserve made by Government Innovation Group for the Search and Rescue organisations 3,760,000

LXV. (Section E7) A claim on the Reserve made by the Government Innovation Group for the Fight for Peace programme 450,000

Budgetary Cover Transfers

LXVI. (Section C7) A transfer from the Security and Intelligence Agencies to National Security to fund capital expenditure for UK National Computer Emergency Response Team (CERT UK) 50,000

LXVII. (Section C7) A transfer from Security and Intelligence Agencies to National Security for Cyber Security Challenge (CSC) 160,000

LXVIII. (Section D7) A transfer from Security and Intelligence agencies to Efficiency and Reform for the Identity Assurance Programme 2,000,000

LXIX. (Section D7) A transfer from Security and Intelligence Agencies to Efficiency and Reform to fund work on Public Sector Internal Identity Federation Framework 157,000

LXX. (Section D7) A transfer from the Department for Food and Rural Affairs (DEFRA) to Efficiency and Reform to cover the development of Single Operating Platform 6,000,000

LXXI. (Section D7) A transfer from Ministry of Justice (MoJ) to Efficiency and Reform to cover the Identity Assurance Programme 5,000,000

LXXII. (Section G7) A transfer to the Department for Energy and Climate Change (DECC) from Corporate Services Group to cover the repayment of an energy efficiency grant		-114,000
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LXXIII. (Section G7) A transfer to HM Treasury from Corporate Service Group to cover Joint ICT costs		-275,000
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Transfers between budgets

LXXIV. (Section B4:B7) A switch within Political and Constitutional Reform from resource DEL programme to Capital DEL to cover hardware refresh for electoral registration forms	4,000,000	
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LXXV. (Section G4:D7) A switch from programme resource DEL to capital DEL from Corporate Services Group to Efficiency and Reform to fund Cabinet Office Technology Transformation Programme	5,300,000	
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LXXVI. (Section E8:E5) Within the Government Innovation Group, a switch from capital to resource with HM Treasury approval	35,550,000	-35,550,000
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Neutral changes

Reallocations between operating segments to match spending requirements

LXXVII. (Section B7:K7) A reallocation within capital DEL from Political and Constitutional Reform to the newly formed Registrar of Consultant Lobbyists	70,000	-70,000
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LXXVIII. (Section G7:B7) A reallocation within capital DEL from Corporate Services Group to Political and Constitutional Reform to cover budget shortfall following the transfer to the Registrar of Consultant Lobbyists	70,000	-70,000
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LXXIX. (Section G7:E7) A reallocation within capital DEL from Corporate Services Group to Government Innovation Group to cover capital expenditure on the endowment match challenge fund	2,000,000	-2,000,000
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LXXX. (Section G7:E7) A reallocation from Corporate Services Group to Government Innovation Group to bring budget in line with expectations	400,000	-400,000
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Increase/decrease in income offset by increase/decrease in expenditure

LXXXI. (Section E7:E8) An increase in income offset by expenditure within Government Innovation Group for a repayment of capital grants used to fund investment to secure a sustainable source of funding for communities in years to come	2,750,000	-2,750,000	
LXXXII. (Section E7:E8) Within Government Innovation Group repayment of loans used to fund social investment to support social impact with social enterprises seeking to grow	300,000	-300,000	
LXXXIII. (Section G7:G8) An increase in expenditure within capital DEL for Corporate Services Group funded by the Sale of 11% Cabinet Office shareholding in MyCSP Limited	2,039,000	-2,039,000	
Total change in Capital DEL (Voted)	74,396,000	-43,568,000	30,828,000
LXXXIV. An increase in Resource DEL (Voted)	39,958,000		
LXXXV. An increase in Capital DEL (Voted)	30,828,000		
LXXXVI. An increase in accruals to cash adjustments in settlement of creditors which are forecast to decrease from 31 March 2014 levels	25,012,000		
Total change in Net Cash Requirement	95,798,000		95,798,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	39,958,000	-19,093,000	20,865,000
Capital	30,828,000	-	30,828,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	39,958,000	-19,093,000	20,865,000
Capital	30,828,000	-	30,828,000
Non-Budget Expenditure	-		
Net cash requirement	95,798,000		

Supplementary amounts required in the year ending 31 March 2015 for expenditure by Cabinet Office on:

Departmental Expenditure Limit:Expenditure arising from:

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

Providing the government's co-ordination function with an overarching purpose of making government work better and more efficiently;

Supporting the Prime Minister and Deputy Prime Minister - to define and deliver the government's objectives, implement political and constitutional reform, and drive forward from the centre particular cross-departmental priority issues;

Supporting the Cabinet - to drive the coherence, quality and delivery of policy and operations across departments; and

Strengthening the Civil Service – to ensure the Civil Service is organised effectively and efficiently and has the capability in terms of skills, values and leadership to deliver the government's objectives, including ensuring value for money to the taxpayer.

Working with the Treasury to drive efficiency and reform across the public sector.

Political and constitutional reform includes: costs in relation to constitutional offices; constitutional issues; electoral policy and administration, in particular costs in relation to the policy on the conduct of all UK Parliamentary and European elections and certain referendums in the UK, and the administration of payments to returning officers from the Consolidated Fund; payments relating to the Representation of the People Act 1983 and other electoral legislation; costs arising from the implementation of Individual Electoral Registration and the existing registration system;

Part I (continued)

policy on the financing and regulation of political parties and third parties in elections; Parliamentary Boundary Commissions for England & Wales; supporting the devolution settlements, including costs of a Commission on the Consequences of Devolution for the House of Commons; costs associated with a programme of constitutional and political reform, including recall of MPs and a statutory register of lobbyists. Costs in relation to the Privy Council Office.

The Government Innovation Group tackles social issues and supports innovation both in and outside government by mobilising people, resources, programmes and data. The Group promotes the Big Society, through the development and implementation of programmes, directly supporting civil society organisations and delivering community based funding across the UK. Programmes include the flagship National Citizen Service, and initiatives to grow the social investment and finance market, promote social action and improve the sustainability of the VCSE sector.

Supporting not-for-profit bodies associated with the public service: The Charity for Civil Servants, Civil Service Retirement Fellowship, Civil Service Sports Council and the Chequers Trust.

Payments to and relating to former Prime Ministers. Reimbursement of Lord Lieutenants' expenses. Expenses in connection with honours. Special payments.

Providing a professional procurement service to the public sector to enable organisations to deliver improved value for money in their commercial activities.

Expenditure incurred in providing marketing and communications services to Government, advising on marketing and communications policy and setting up a function to evaluate the impact of marketing on policy outcomes. Providing strategic advice to departments and agencies on achieving their communications objectives, and supplying directly those services that, for propriety or other reasons, can only be provided by a government organisation.

The management of the Government's property portfolio. The management and administration of the Royal Mail Statutory Pension Scheme. The provision of IT, employee and financial transactional services to other public sector bodies.

Shares in mutual joint ventures and associates and shares in joint ventures and associates granted to employees and held within Employee Benefits Trusts on employees' behalf; issue of loans to mutual joint ventures and associates and issue of financial guarantee contracts.

Expenditure by executive non-departmental public body, the Civil Service Commission. Expenditure by advisory non-departmental public bodies.

Expenditure on non-current assets including property and other financial assets, such as loans and investments, and the issue of capital grants in kind on transfer of assets to other government departments for nil consideration.

Depreciation, notional audit fee, doubtful debts, write off of bad debt and associated non-cash items in DEL.

* The provision of IT, employee and other financial transactional services to other public sector bodies and management of third party suppliers of such services across government.

Income arising from:

Rental income and receipts from property and land, sales of goods and services, sale or the use of rights and assets, recoverable management costs of the Principal Civil Service Pension Scheme and income from employers participating in the Principal Civil Service Pension Scheme to cover administration of the scheme, secondment and loan payments, training courses, learning and development activities and related consultancy work, Honours and Appointments, Office for Civil Society programmes, repayment of grants and subsidies, sales of publications and consultancy services, interest receivable, shared services income, cost sharing arrangements,

Part I (continued)

receipts of dividends, sales of capital and non-capital assets, repayment of loan principal by the LHA London Limited and Bridges Social Entrepreneurs' Fund LP, capital grant in kind income on receipt of donated assets, income on disposal of donated assets, receipts from staff, payments from suppliers, sale and provision of goods and services, rebates from suppliers, annual subscriptions from government departments and their Arms Length Bodies for the use of shared communications services in media monitoring, the provision of a regional news network, and for shared services in media planning, media buying and evaluation of the effectiveness of marketing spend, and sales of financial assets and proceeds on the sale of shares in mutual joint ventures and associates to the private sector, and transactional services carried out on behalf of other public sector bodies.

* Receipts from the sale of investment properties: Repayment of loan principal and related interest; Sale of contractual rights; Framework establishment and management fee income; Royalties; Deposits forfeited by candidates in an election; Income from the EU; Registration fee income from lobbyists; Collection of levies from the Public Services Network (PSN) Framework suppliers and fees from suppliers for information assurance of their services.

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.

* Change in fair value of investment properties.

Cabinet 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								
178,479	352,248	-3,537	43,495	174,942	395,743	20,500	30,828	51,328
<i>Of which:</i>								
A Support to the Cabinet, the PM & the Deputy PM								
55,970	27,527	-61	-21,500	55,909	6,027	2,000	-	2,000
B Political & Constitutional Reform								
4,132	65,960	-156	-4,000	3,976	61,960	-	4,000	4,000
C National Security								
13,810	6,290	200	12,875	14,010	19,165	-	210	210
D Efficiency and Reform								
17,300	30,781	1,920	49,894	19,220	80,675	-	18,457	18,457
E Government Innovation Group								
4,638	220,870	207	1,226	4,845	222,096	10,000	10,950	20,950
G Corporate Services Group								
67,020	-	-6,070	5,000	60,950	5,000	8,500	-2,859	5,641
I Pensions								
6,000	-	87	-	6,087	-	-	-	-
J eNDPBs (NET)								
1,887	-	180	-	2,067	-	-	-	-
K The Registrar of Consultant Lobbyists								
-	-	156	-	156	-	-	70	70
Non Voted Expenditure								
-	121,100	-	-19,093	-	102,007	-	-	-
<i>Of which:</i>								
L Consolidated Fund Standing Services (CFSS)								
-	121,100	-	-19,093	-	102,007	-	-	-
Total Spending in DEL								
		-3,537	24,402			30,828		

Part II: Changes Proposed (continued)

£'000

Total for Estimate			
	-3,537	24,402	30,828
<i>Of which:</i>			
Voted Expenditure	-3,537	43,495	30,828
Non Voted Expenditure	-	-19,093	-
			£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	535,732	95,798	631,530

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								
312,469	-137,527	174,942	442,584	-46,841	395,743	56,417	-5,089	51,328
<i>Of which:</i>								
A Support to the Cabinet, the PM & the Deputy PM								
65,339	-9,430	55,909	6,027	-	6,027	2,000	-	2,000
B Political & Constitutional Reform								
3,976	-	3,976	61,960	-	61,960	4,000	-	4,000
C National Security								
14,516	-506	14,010	20,165	-1,000	19,165	210	-	210
D Efficiency and Reform								
36,984	-17,764	19,220	89,466	-8,791	80,675	18,457	-	18,457
E Government Innovation Group								
6,345	-1,500	4,845	258,146	-36,050	222,096	24,000	-3,050	20,950
F Hosted Functions								
1,703	-553	1,150	1,000	-1,000	-	-	-	-
G Corporate Services Group								
88,494	-27,544	60,950	5,000	-	5,000	7,680	-2,039	5,641
H Civil Service Capability								
29,039	-22,467	6,572	820	-	820	-	-	-
I Pensions								
63,850	-57,763	6,087	-	-	-	-	-	-
J eNDPBs (NET)								
2,067	-	2,067	-	-	-	-	-	-
K The Registrar of Consultant Lobbyists								
156	-	156	-	-	-	70	-	70
Non-voted expenditure								
-	-	-	102,007	-	102,007	-	-	-
<i>Of which:</i>								
L Consolidated Fund Standing Services (CFSS)								
-	-	-	102,007	-	102,007	-	-	-
Total Spending in DEL								
312,469	-137,527	174,942	544,591	-46,841	497,750	56,417	-5,089	51,328

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	4,942	-	4,942	-	-	-
<i>Of which:</i>								
M Corporate Services Group (AME)								
-	-	-	4,942	-	4,942	-	-	-
Total Spending in AME								
-	-	-	4,942	-	4,942	-	-	-
Total for Estimate								
312,469	-137,527	174,942	549,533	-46,841	502,692	56,417	-5,089	51,328
<i>Of which:</i>								
Voted Expenditure								
312,469	-137,527	174,942	447,526	-46,841	400,685	56,417	-5,089	51,328
Non Voted Expenditure								
-	-	-	102,007	-	102,007	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	656,769	20,865	677,634
Net Capital Requirement	20,500	30,828	51,328
Accruals to cash adjustments	-20,437	25,012	4,575
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-21,254	-503	-21,757
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-495	-442	-937
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-1,887	-406	-2,293
Add cash grant-in-aid	1,887	406	2,293
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	25,012	25,012
Use of provisions	1,312	945	2,257
Removal of non-voted budget items	-121,100	19,093	-102,007
<i>Of which:</i>			
Consolidated Fund Standing Services	-121,100	19,093	-102,007
Other adjustments	-	-	-
Net Cash Requirement	535,732	95,798	631,530

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

£'000

Plans

Gross Administration Costs	310,212
<i>Less:</i>	
Administration DEL Income	-137,527
Net Administration Costs	172,685
Gross Programme Costs	561,840
<i>Less:</i>	
Programme DEL Income	-49,891
Programme AME Income	-
Non-budget income	-
Net Programme Costs	511,949
Total Net Operating Costs	684,634
<i>Of which:</i>	
Resource DEL	667,435
Capital DEL	10,000
Resource AME	7,199
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	-10,000
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	3,000
Total Resource Budget	677,634
<i>Of which:</i>	
Resource DEL	672,692
Resource AME	4,942
<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)	677,634

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-184,368
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-118,316
<i>Of which:</i>	
A: Support to the Cabinet, the PM & the Deputy PM	-9,413
C: National Security	-205
D: Efficiency and Reform	-12,764
E: Government Innovation Group	-1,384
F: Hosted Functions	-553
G: Corporate Services Group	-13,767
H: Civil Service Capability	-22,467
I: Pensions	-57,763
Interest and Dividends	-7,520
<i>Of which:</i>	
G: Corporate Services Group	-7,520
Other Income	-11,691
<i>Of which:</i>	
A: Support to the Cabinet, the PM & the Deputy PM	-17
C: National Security	-301
D: Efficiency and Reform	-5,000
E: Government Innovation Group	-116
G: Corporate Services Group	-6,257
Total Administration	<u>-137,527</u>
 Programme	
Sales of Goods and Services	-9,291
<i>Of which:</i>	
C: National Security	-1,000
D: Efficiency and Reform	-6,791
E: Government Innovation Group	-500
F: Hosted Functions	-1,000
Interest and Dividends	-2,000
<i>Of which:</i>	
D: Efficiency and Reform	-2,000
Other Grants	-35,550
<i>Of which:</i>	
E: Government Innovation Group	-35,550
Total Programme	<u>-46,841</u>
 Total Voted Resource Income	 <u>-184,368</u>

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

£'000

**Revised
Plans**

Voted Capital DEL	-5,089
<i>Of which:</i>	
Programme	
Other Grants	-3,050
<i>Of which:</i>	
E: Government Innovation Group	-3,050
Other Income	-2,039
<i>Of which:</i>	
G: Corporate Services Group	-2,039
Total Programme	<u>-5,089</u>
Total Voted Capital Income	<u><u>-5,089</u></u>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (outside in the SoCNE)	-	-	-65,500	-65,500	-65,500	-65,500
Total	-	-	-65,500	-65,500	-65,500	-65,500

Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Proceeds upon the sale of a long leasehold in Admiralty Arch at fair value (outside SOCNE)	-	-	-65,500	-65,500	-65,500	-65,500
Total	-	-	-65,500	-65,500	-65,500	-65,500

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
Additional Accounting Officers:	John Manzoni, Chief Executive of the Civil Service
Executive Agency Accounting Officers:	
Sally Collier	Chief Executive, Crown Commercial Service

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

ALB Accounting Officers:	
Alison White	The Registrar of Consultant Lobbyists
Clare Salters	Chief Executive, Civil Service Commission

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
DEL - A	Committee on Standards in Public Life	373	-	-
DEL - A	Senior Salaries Review Body	7	-	-
DEL - A	Main Honours Advisory Committee	-	-	-
DEL - B	Parliamentary Boundary Commission for England	380	-	-
DEL - B	Parliamentary Boundary Commission for Wales	100	-	-
DEL - C	Security Vetting Appeals Panel	-	-	-
DEL - J	The Registrar of Consultant Lobbyists	156	70	226
DEL - K	Civil Service Commission*	2,067	-	2,067
Total		3,083	70	2,293

*The Civil Service Commission includes two advisory Non-Departmental Public bodies, Advisory Committee on Business Appointments and House of Lords Appointments Commission, and also the Office of the Commissioner for Public Appointments (OCPA).

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

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

Section in Part II: Subhead Detail	Service	£'000
DEL-H4	Resource Grants made by the Civil Service Capability	820
DEL-E4	Resource Grants made by the Government Innovation Group	3,000

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The Cabinet Office has provided an indemnity to Regional and Local Returning Officers for the European Parliamentary Elections held on 22 May 2014. The indemnity is for amounts which are not covered under the existing insurance policies which Regional and Local Returning Officers hold. The Department will also certificate the Returning Officers under The Employers' Liability (Compulsory Insurance) Regulations 1998 in respect of any liability to their employees. The indemnity and certificate will remain in place to provide cover to Regional and Returning Officers for any by-elections which are held prior to the next scheduled European Parliamentary election in 2019.</p>	Unquantifiable

Security and Intelligence Agencies

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Transfer to BIS for contribution to the National Cyber Security Programme		-3,735,000	
(Section A) Transfer to Home Office for contribution to the National Cyber Security Programme		-25,392,000	
(Section A) Transfer to CPS for contribution to the National Cyber Security Programme		-1,900,000	
(Section A) Transfer to HMRC for contribution to the National Cyber Security Programme		-901,000	
(Section A) Transfer to Cabinet Office for contribution to the National Cyber Security Programme		-20,875,000	
(Section A) Transfer to FCO for contribution to the National Cyber Security Programme		-2,247,000	
(Section A) Transfer to DECC for contribution to the National Cyber Security Programme		-4,026,000	
(Section A) CDEL to RDEL switch in respect of the National Cyber Security Programme	2,625,000		
(Section A) Transfer to DWP for contribution to the National Cyber Security Programme		-1,620,000	
(Section A) Transfer to DFT for contribution to the National Cyber Security Programme		-507,000	
(Section A) Transfer to DEFRA for contribution to the National Cyber Security Programme		-300,000	
(Section A) Transfer to DH for contribution to the National Cyber Security Programme		-100,000	
(Section A) Transfer to UKTI for contribution to the National Cyber Security Programme		-300,000	
(Section A) Transfer to DSTL for contribution to the National Cyber Security Programme		-94,000	
(Section A) Transfer to Cabinet Office for administration expenditure		-200,000	
(Section A) Decrease in Ring-fenced resource expenditure		-180,000	
(Section A) VAT refund		-72,000	
(Section A) Transfer from MOD- for Critical capabilities pool funds	3,400,000		
(Section A) Transfer from FCO-for Critical capabilities pool funds	1,600,000		
(Section A) Increase in Critical capabilities pool funds	8,700,000		
(Section A) Transfer from MoD for National Offensive cyber	24,103,000		
(Section A) Transfer from MoD for NSC priorities on emerging threats	32,000,000		

(Section A) Decrease in ring-fenced resource in respect of Property, Plant and Equipment		-59,000,000	
(Section A) Reserve claim to support investment in counter terrorism capabilities	25,190,000		
(Section A) Reserve support claim to support investment in Counter terrorism capabilities	13,000,000		
(Section A) Transfer from the FCO to meet NSC priorities on emerging threats	8,632,000		
(Section A) Reclassification of resource expenditure into capital DEL		-22,600,000	
(Section A) Adjustment in income offsetting expenditure	13,581,000		
(Section A) Adjustment in income offsetting expenditure		-13,581,000	
Total change in Resource DEL (Voted)	132,831,000	-157,630,000	-24,799,000
(Section A) Increase in AME resulting from revaluation of Property, Plant and Equipment	7,080,000		
(Section A) Increase in AME provisions for the expansion and capabilities of the Security and Intelligence Agencies	1,588,000		
(Section A) Increase in AME revaluations for the expansion and capabilities of the Security and Intelligence Agencies	7,747,000		
Total change in Resource AME (Voted)	16,415,000	-	16,415,000
(Section A) Transfer to MoD for contribution to the National Offensive Cyber Security Programme		-14,799,000	
(Section A) Transfer to Home Office for contribution to the National Cyber Security Programme		-2,026,000	
(Section A) Transfer to HMRC for contribution to the National Cyber Security Programme		-1,710,000	
(Section A) Transfer to Cabinet Office for contribution to the National Cyber Security Programme		-2,366,000	
(Section A) Transfer to DWP for contribution to the National Cyber Security Programme		-335,000	
(Section A) Reserve claim to support investment in counter terrorism capabilities	7,000,000		
(Section A) Reserve support claim to support investment in Counter terrorism capabilities	14,450,000		
(Section A) CDEL to RDEL switch in respect of the National Cyber Security Programme		-2,625,000	
(Section A) Transfer to MoD for Critical Capabilities Pool Funding		-1,346,000	
(Section A) Decrease in Ring-fenced resource expenditure		-220,000	
(Section A) Increase in Critical capabilities pool funds	1,600,000		
(Section A) Increase in Critical capabilities pool funds	9,500,000		
(Section A) Transfer from Home Office for Critical Capabilities Pool Funding	132,000		
(Section A) Reclassification of resource expenditure into capital DEL	22,600,000	-1,600,000	
(Section A) Adjustment in income offsetting expenditure	16,912,000		
(Section A) Adjustment in income offsetting expenditure		-16,912,000	
Total change in Capital DEL (Voted)	72,194,000	-43,939,000	28,255,000

(Section A) Changes in Creditors	49,000,000		
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	62,456,000		
Total change in Net Cash Requirement	111,456,000	-	111,456,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-24,799,000	-	-24,799,000
Capital	28,255,000	-	28,255,000
Annually Managed Expenditure			
Resource	16,415,000	-	16,415,000
Capital	-	-	-
Total Net Budget			
Resource	-8,384,000	-	-8,384,000
Capital	28,255,000	-	28,255,000
Non-Budget Expenditure	-		
Net cash requirement	111,456,000		

Supplementary amounts required in the year ending 31 March 2015 for expenditure by Security and Intelligence Agencies on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

Provisions and other non-cash items.

Security and Intelligence Agencies will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes		Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
1	2	3	4	5	6				
Spending in Departmental Expenditure Limits (DEL)									
Voted Expenditure									
60,100	2,168,121	300	-25,099	60,400	2,143,022	353,130	28,255	381,385	
<i>Of which:</i>									
A Security and Intelligence Agencies									
60,100	2,168,121	300	-25,099	60,400	2,143,022	353,130	28,255	381,385	
Total Spending in DEL									
		300	-25,099			28,255			
Spending in Annually Managed Expenditure (AME)									
Voted Expenditure									
-	31,500	-	16,415	-	47,915	-	-	-	
<i>Of which:</i>									
B Spending in Annually Managed Expenditure									
-	31,500	-	16,415	-	47,915	-	-	-	
Total Spending in AME									
		-	16,415			-			
Total for Estimate									
		300	-8,684			28,255			
<i>Of which:</i>									
Voted Expenditure									
		300	-8,684			28,255			
Non Voted Expenditure									
		-	-			-			

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	2,087,551	111,456	2,199,007

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Resources		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
60,575	-175	60,400	2,346,178	-203,156	2,143,022	398,297	-16,912	381,385
<i>Of which:</i>								
A Security and Intelligence Agencies								
60,575	-175	60,400	2,346,178	-203,156	2,143,022	398,297	-16,912	381,385
Total Spending in DEL								
60,575	-175	60,400	2,346,178	-203,156	2,143,022	398,297	-16,912	381,385
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	47,915	-	47,915	-	-	-
<i>Of which:</i>								
B Spending in Annually Managed Expenditure								
-	-	-	47,915	-	47,915	-	-	-
Total Spending in AME								
-	-	-	47,915	-	47,915	-	-	-
Total for Estimate								
60,575	-175	60,400	2,394,093	-203,156	2,190,937	398,297	-16,912	381,385
<i>Of which:</i>								
Voted Expenditure								
60,575	-175	60,400	2,394,093	-203,156	2,190,937	398,297	-16,912	381,385
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	2,259,721	-8,384	2,251,337
Net Capital Requirement	353,130	28,255	381,385
Accruals to cash adjustments	-525,300	91,585	-433,715
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-525,300	44,173	-481,127
New provisions and adjustments to previous provisions	-	-1,588	-1,588
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	49,000	49,000
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,087,551	111,456	2,199,007

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

£'000

Plans

Gross Administration Costs	60,575
<i>Less:</i>	
Administration DEL Income	-175
Net Administration Costs	60,400
Gross Programme Costs	2,394,093
<i>Less:</i>	
Programme DEL Income	-203,156
Programme AME Income	-
Non-budget income	-
Net Programme Costs	2,190,937
Total Net Operating Costs	2,251,337
<i>Of which:</i>	
Resource DEL	2,203,422
Capital DEL	-
Resource AME	47,915
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	2,251,337
<i>Of which:</i>	
Resource DEL	2,203,422
Resource AME	47,915
<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)	2,251,337

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-203,331***Of which:*

Administration

Sales of Goods and Services

-175

Of which:

Section A: Security and Intelligence Agencies

-175

Total Administration

-175

Programme

Sales of Goods and Services

-203,156

Of which:

Section A: Security and Intelligence Agencies

-203,156

Total Programme

-203,156

Total Voted Resource Income**-203,331****Voted Capital DEL****-16,912***Of which:*

Programme

Sales of Assets

-16,912

Of which:

Security and Intelligence Agencies

-16,912

Total Programme

-16,912

Total Voted Capital Income**-16,912**

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

No CFER income or receipts are expected 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: Sir Kim Darroch

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

In discharging these responsibilities, particular regard is given to:

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

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

Cabinet Office: Civil Superannuation

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
To reduce the use of provisions to reflect the additional income received.		-326,000,000	
Total change in Net Cash Requirement	-	-326,000,000	-326,000,000

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	-326,000,000		

Supplementary amounts required in the year ending 31 March 2015 for expenditure by Cabinet Office: Civil Superannuation on:

Annually Managed Expenditure:Expenditure arising from:

the superannuation of civil servants; pensions etc., and other pensions and non-recurrent payments; for other related services and related non-cash items.

Income arising from:

charges received from departments and others on account of the cost of pension cover provided for their staff. Periodical contributions for widows', widowers', and dependants' benefits. Other superannuation contributions, transfer values and bulk transfer receipts.

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

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Total for Estimate								
<i>Of which:</i>								
Voted Expenditure								
Non Voted Expenditure								

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	2,286,000	-326,000	1,960,000

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	9,021,000	-	9,021,000
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-6,735,000	-326,000	-7,061,000
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-12,411,000	-753,500	-13,164,500
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	400,000	400,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	5,676,000	27,500	5,703,500
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,286,000	-326,000	1,960,000

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								
-	-	-	13,173,500	-4,152,500	9,021,000	-	-	-
<i>Of which:</i>								
A Civil superannuation								
-	-	-	13,173,500	-4,152,500	9,021,000	-	-	-
Total Spending in AME								
-	-	-	13,173,500	-4,152,500	9,021,000	-	-	-
Total for Estimate								
-	-	-	13,173,500	-4,152,500	9,021,000	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	13,173,500	-4,152,500	9,021,000	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

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

£'000

	Plans
Gross Programme Costs	13,173,500
<i>Of which:</i>	
Increases in liability	5,270,500
Interest on scheme liability	7,894,000
Other expenditure	9,000
<i>Less:</i>	
Contributions received	-3,296,500
Transfers in	-806,000
Other income	-50,000
Net Programme Costs	9,021,000
Total Net Operating Costs	9,021,000
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	9,021,000
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	9,021,000
<i>Of which:</i>	
Resource DEL	-
Resource AME	9,021,000
<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)	9,021,000

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME	-4,152,500
<i>Of which:</i>	
Programme	
Pensions	-4,152,500
<i>Of which:</i>	
A: Civil superannuation	-4,152,500
Total Programme	<u>-4,152,500</u>
Total Voted Resource Income	<u>-4,152,500</u>

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

No CFER income or receipts are expected 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: Richard Heaton

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

In discharging these responsibilities, particular regard is given to:

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

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

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
Budget exchange in line with business strategy		-300,000	
Funding for costs covered by provisions		-375,000	
Total change in Resource DEL (Voted)	-	-675,000	-675,000
Non cash funding for release / reductions in existing provisions	375,000		
Total change in Resource AME (Voted)	375,000	-	375,000
Adjustments for provision reduction		-675,000	
Total change in Net Cash Requirement	-	-675,000	-675,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-675,000	-	-675,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	375,000	-	375,000
Capital	-	-	-
Total Net Budget			
Resource	-300,000	-	-300,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-675,000		

Supplementary amounts required in the year ending 31 March 2015 for expenditure by Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England on:

Departmental Expenditure Limit:

Expenditure arising from:

Operational and administration costs, capital expenditure, and associated depreciation and other non-cash costs falling in DEL.

Providing services to support the Public Services Ombudsman for Wales, the Scottish Public Services Ombudsman and the Northern Ireland Ombudsman.

Cost sharing arrangements with the Commission for Local Administration in England.

Income arising from:

Providing services to support the work of public services ombudsmen.

Cost sharing arrangements with the Commissioner for Local Administration in England and other public sector bodies.

Recovery of costs of staff on loan or secondment.

Sub-letting accommodation on the Ombudsman's estate.

Monies received from sale of goods or services and recovery of costs or miscellaneous income not classified elsewhere.

Annually Managed Expenditure:Expenditure arising from:

Use of provisions, including provisions for early departure, legal costs and dilapidations.

Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
-	33,263	-	-675	-	32,588	728	-	728
<i>Of which:</i>								
A Administration								
-	33,263	-	-675	-	32,588	728	-	728
Total Spending in DEL								
		-		-675				
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-400	-	375	-	-25	-	-	-
<i>Of which:</i>								
C Use of provisions								
-	-400	-	375	-	-25	-	-	-
Total Spending in AME								
		-		375				
Total for Estimate								
		-		-300				
<i>Of which:</i>								
Voted Expenditure								
		-		-300				
Non Voted Expenditure								
		-						

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	32,391	-675	31,716

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								
-	-	-	33,008	-420	32,588	728	-	728
<i>Of which:</i>								
A Administration								
-	-	-	33,008	-420	32,588	728	-	728
Non-voted expenditure								
-	-	-	187	-	187	-	-	-
<i>Of which:</i>								
B Ombudsman's salary and social security								
-	-	-	187	-	187	-	-	-
Total Spending in DEL								
-	-	-	33,195	-420	32,775	728	-	728
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	-25	-	-25	-	-	-
<i>Of which:</i>								
C Use of provisions								
-	-	-	-25	-	-25	-	-	-
Total Spending in AME								
-	-	-	-25	-	-25	-	-	-
Total for Estimate								
-	-	-	33,170	-420	32,750	728	-	728
<i>Of which:</i>								
Voted Expenditure								
-	-	-	32,983	-420	32,563	728	-	728
Non Voted Expenditure								
-	-	-	187	-	187	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	33,050	-300	32,750
Net Capital Requirement	728	-	728
Accruals to cash adjustments	-1,200	-375	-1,575
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,600	-	-1,600
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	400	-375	25
Removal of non-voted budget items	-187	-	-187
<i>Of which:</i>			
Consolidated Fund Standing Services	-187	-	-187
Other adjustments	-	-	-
Net Cash Requirement	32,391	-675	31,716

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	33,170
<i>Less:</i>	
Programme DEL Income	-420
Programme AME Income	-
Non-budget income	-
Net Programme Costs	32,750
Total Net Operating Costs	32,750
<i>Of which:</i>	
Resource DEL	32,750
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	32,750
<i>Of which:</i>	
Resource DEL	32,775
Resource AME	-25
<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)	32,750

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-420
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-320
<i>Of which:</i>	
A: Administration	-320
Other Income	-100
<i>Of which:</i>	
A: Administration	-100
Total Programme	<u>-420</u>
 Total Voted Resource Income	 <u>-420</u>

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

No CFER income or receipts are expected 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: Dame Julie Mellor

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.

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

In discharging these responsibilities, particular regard is given to:

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

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

House of Lords

Introduction

This Supplementary Estimate is required for the following purposes:

	Increases	Reductions	Total
Changes in budgets, non-budget voted provision and cash			£
i. (Section A) Reduction in costs to offset the resource changes below.		-2,575,000	
ii. (Section B) Increased expenditure relating to the Parliamentary Estate.	3,595,000		
Total change in Resource DEL (Voted)	3,595,000	-2,575,000	1,020,000
i. (Section B) Decreased capital expenditure relating to the accounting treatment and timing of some capital projects.		-3,059,000	
Total change in Capital DEL (Voted)	-	-3,059,000	-3,059,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.		-1,960,000	
Total change in Net Cash Requirement	-	-1,960,000	-1,960,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,020,000	-	1,020,000
Capital	-3,059,000	-	-3,059,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	1,020,000	-	1,020,000
Capital	-3,059,000	-	-3,059,000
Non-Budget Expenditure	-		
Net cash requirement	-1,960,000		

Supplementary amounts required in the year ending 31 March 2015 for expenditure by House of Lords on:

Departmental Expenditure Limit:Expenditure arising from:

Members' expenses and allowances; administrative and accommodation costs, including staff salaries and pensions; security; stationery; printing; financial assistance to opposition parties; grants to Parliamentary bodies; and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

Catering and retail sales; rental income; reproductions of works of art; pension scheme related income; fees and other charges.

Annually Managed Expenditure:Expenditure arising from:

Pensions; administrative and accommodation costs; and provisions and other non-cash costs falling in AME.

House of Lords Administration will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
-	93,721	-	1,020	-	94,741	21,501	-3,059	18,442
<i>Of which:</i>								
A Administration								
-	71,956	-	-2,575	-	69,381	1,042	-	1,042
B Works Services								
-	21,765	-	3,595	-	25,360	20,459	-3,059	17,400
Total Spending in DEL								
		-	1,020			-3,059		
Total for Estimate								
		-	1,020			-3,059		
<i>Of which:</i>								
Voted Expenditure								
		-	1,020			-3,059		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	108,378	-1,960	106,418

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								
-	-	-	101,979	-7,238	94,741	18,442	-	18,442
<i>Of which:</i>								
A Administration								
-	-	-	75,559	-6,178	69,381	1,042	-	1,042
B Works Services								
-	-	-	26,420	-1,060	25,360	17,400	-	17,400
Total Spending in DEL								
-	-	-	101,979	-7,238	94,741	18,442	-	18,442
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	5,691	-	5,691	-	-	-
<i>Of which:</i>								
D Administration								
-	-	-	5,691	-	5,691	-	-	-
Total Spending in AME								
-	-	-	5,691	-	5,691	-	-	-
Total for Estimate								
-	-	-	107,670	-7,238	100,432	18,442	-	18,442
<i>Of which:</i>								
Voted Expenditure								
-	-	-	107,670	-7,238	100,432	18,442	-	18,442

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	99,412	1,020	100,432
Net Capital Requirement	21,501	-3,059	18,442
Accruals to cash adjustments	-12,535	79	-12,456
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-6,702	-300	-7,002
New provisions and adjustments to previous provisions	-10,455	-377	-10,832
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-80	-	-80
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	15	-	15
Increase (+) / Decrease (-) in debtors	300	-	300
Increase (-) / Decrease (+) in creditors	350	-	350
Use of provisions	4,037	756	4,793
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	108,378	-1,960	106,418

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	107,670
<i>Less:</i>	
Programme DEL Income	-7,238
Programme AME Income	-
Non-budget income	-
Net Programme Costs	100,432
Total Net Operating Costs	100,432
<i>Of which:</i>	
Resource DEL	94,741
Capital DEL	-
Resource AME	5,691
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	100,432
<i>Of which:</i>	
Resource DEL	94,741
Resource AME	5,691
<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)	100,432

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL	-7,238
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-5,889
<i>Of which:</i>	
A: Administration	-4,829
B: Works Services	-1,060
Pensions	-1,349
<i>Of which:</i>	
A: Administration	-1,349
Total Programme	<u>-7,238</u>
 Total Voted Resource Income	 <u>-7,238</u>

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

No CFER income or receipts are expected in 2014-15.

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 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 Commons: Members

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increased ICT costs and other pressures	1,000,000		
Total change in Resource DEL (Voted)	1,000,000	-	1,000,000
Revision to the net cash requirement to reflect changes to resources as set out above.			
Total change in Net Cash Requirement	1,000,000	-	1,000,000

Part I

£

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

Supplementary amounts required in the year ending 31 March 2015 for expenditure by House of Commons: Members on:

Departmental Expenditure Limit:Expenditure arising from:

This Estimate provides for an Exchequer contribution to the Parliamentary Contributory Pension Fund, payroll costs of Members of Parliament appointed to specific parliamentary duties, provision of ICT equipment to Members, Members' stationery and postage expenditure, financial assistance to Opposition parties to support them in the discharge of their parliamentary or representative functions, an Exchequer contribution to the Members' Fund, provision of training for Members and their staff, payment for insurance, Members' residual pay and allowances relating to earlier financial years, other general costs and non-cash items.

Annually Managed Expenditure:Expenditure arising from:

This Estimate provides provision for accrued pension liabilities arising from the Parliamentary Contributory Pension Fund.

The Acting Clerk of the House of Commons will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
-	26,100	-	1,000	-	27,100	700	-	700
<i>Of which:</i>								
A Programme costs								
-	26,100	-	1,000	-	27,100	700	-	700
Total Spending in DEL								
		-	1,000					
Total for Estimate								
		-	1,000					
<i>Of which:</i>								
Voted Expenditure								
		-	1,000					
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	25,840	1,000	26,840

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								
-	-	-	27,100	-	27,100	700	-	700
<i>Of which:</i>								
A Programme costs								
-	-	-	27,100	-	27,100	700	-	700
Total Spending in DEL								
-	-	-	27,100	-	27,100	700	-	700
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	12,700	-	12,700	-	-	-
<i>Of which:</i>								
C Provisions								
-	-	-	12,700	-	12,700	-	-	-
Total Spending in AME								
-	-	-	12,700	-	12,700	-	-	-
Total for Estimate								
-	-	-	39,800	-	39,800	700	-	700
<i>Of which:</i>								
Voted Expenditure								
-	-	-	39,800	-	39,800	700	-	700
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	38,800	1,000	39,800
Net Capital Requirement	700	-	700
Accruals to cash adjustments	-13,660	-	-13,660
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-910	-	-910
New provisions and adjustments to previous provisions	-12,700	-	-12,700
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-50	-	-50
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
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	25,840	1,000	26,840

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	39,800
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	39,800
Total Net Operating Costs	39,800
<i>Of which:</i>	
Resource DEL	27,100
Capital DEL	-
Resource AME	12,700
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	39,800
<i>Of which:</i>	
Resource DEL	27,100
Resource AME	12,700
<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)	39,800

Part III: Note B - Analysis of Departmental Income

No departmental income is expected in 2014-15

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

No CFER income or receipts are expected 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: David Natzler, Acting Clerk and Accounting Officer

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

In discharging these responsibilities, particular regard is given to:

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

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

HM Treasury contacts

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ISBN 978-1-4741-1499-8



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