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# Central Government Supply Estimates 2017-18

## Main Supply Estimates

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April 2017





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# **Central Government Supply Estimates 2017-18**

## **Main Supply Estimates**

for the year ending 31 March 2018

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

*Ordered by the House of Commons*

*to be printed on 19 April 2017*



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**TREASURY CHAMBERS**  
19 April 2017

**JANE ELLISON**

# Section 1.

## Introduction

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

### The main spending aggregates

3. The present basis for planning and controlling public expenditure was announced in the Economic and Fiscal Strategy Report 1998, *Stability and Investment in the Long Term* (Cm 3978) and the *Comprehensive Spending Review, Modern Public Services for Britain: Investing in Reform* (Cm 4011) and took effect from 1999-2000.
4. Total Managed Expenditure (TME) includes resource and capital Departmental Expenditure Limits (DEL) for which plans were set in the Spending Review 2015 and Annually Managed Expenditure (AME). AME is subject to annual review as part of the Budget process.
5. The main elements of DEL and AME that are not funded through the Supply Estimates are central government expenditure funded directly from other sources, e.g. the National Insurance Fund.

### 2017-18 Main Supply Estimates

6. The total resource and capital expenditure, for which authority is sought in the 2017-18 Main Estimates is £576.5 billion. This spending is broadly consistent with the government's plans for public expenditure as a whole. Further information is contained in individual departmental Annual Reports and Accounts to be published in the summer.
7. **Table 1** below shows the total voted Supply provision sought for 2017-18 for Estimates, compared to the provision for 2016-17 and the outturn for 2015-16.
8. **Table 2** in Section 5 shows: the voted net resource and capital requirement within each of the budgetary boundaries; and the net cash requirements sought for each Estimate in 2017-18; the total provision for 2016-17; and the outturn for 2015-16.

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

	£ million		
	2017-18 †† Plans	2016-17 † Provisions	2015-16 † Outturn
Total Resource and Capital Departmental Expenditure Limit †††	312,317	317,941	300,282
Total Resource and Capital Annually Managed Expenditure	203,366	262,224	264,148
<b>Total Net Budget</b>	<b>515,683</b>	<b>580,164</b>	<b>564,430</b>
Total Non-Budget Expenditure	60,797	59,023	67,260
<b>Total Resource and Capital in Estimates</b>	<b>576,480</b>	<b>639,187</b>	<b>631,690</b>
Resource to cash adjustments	-83,891	-159,644	-184,076
<b>Total Net cash requirement</b>	<b>492,590</b>	<b>479,543</b>	<b>447,614</b>

† Figures for 2015-16 outturn and 2016-17 provision are adjusted for transfer, classification and machinery of government changes to reflect the 2017-18 Estimate structure.

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

††† Figures include grants paid to Academies which are voted by Parliament. See paragraph 2 of DFE's Estimate for further details.

9. The 2017-18 Main Estimates are presented in six volumes. This volume covers central government departments. Separate booklets are being presented to Parliament by the House of Commons: Administration, the National Audit Office, the Electoral Commission, the Local Government Boundary Commission for England, and the Independent Parliamentary Standards Authority.

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

10. Parliament votes limits on:

- the net resource DEL requirement
- the net capital DEL requirement
- the net resource AME requirement
- the net capital AME requirement
- the net non-budget requirement
- the net cash requirement for the Estimate as a whole

11. A breach of any of these voted limits (not all DEL or AME spending is voted) would result in an Excess Vote. Section 3 on Parliamentary procedure provides more details on Excess Votes.

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

12. Departments are expected to manage their resource and capital budgets within DEL. Failure to live within announced plans would be treated as a breach (as well as an Excess Vote) requiring investigation into its cause, an examination of the financial



procedures of the department concerned and, where appropriate, a reduction in the corresponding DEL in future year(s).

13. Where there is an agreed change to a department's DEL, it must be announced to Parliament before the end of the financial year. This is usually done through the presentation of a Supplementary Estimate, which clearly identifies both voted and non-voted DEL totals. Where the department has a change to DEL, or the administration budget limit (see below), but doesn't require a Supplementary Estimate (perhaps because all the movements are non-voted) Parliament should be notified through a Written Ministerial Statement before the end of the financial year.
14. **Table 3** in Section 5 shows the control limits for all expenditure (voted and non-voted) within resource DEL for 2017-18 for the Main Estimates.

#### **Administration budgets**

15. Administration budgets are set for most civil service departments and their executive agencies and arm's length bodies (ALBs), unless specific exemptions have been agreed. Administration budgets are a subset of resource DEL. These budgets help drive economy and efficiency in the running of government itself. They cover the costs of all central government administration other than the costs of direct frontline service provision. Departments may, with Treasury approval, offset negative DEL income relating to their administrative activities against their administration budgets.
16. Administration budgets for 2017-18 for the Main Estimates are set out in **Table 4** in Section 5. All changes require the specific approval of the Treasury. Exceeding the administration budget would constitute a breach regardless of the position on overall resource DEL and would be subject to investigation, report and possible penalty similar to that described above for breaches of overall resource DEL. In addition, and although not a separate voted limit, any breach of the administration budget would also result in an Excess Vote.
17. **Table 5** in Section 5 shows the control limits for all expenditure (voted and non-voted) within capital DEL for 2017-18 for the Main Estimates.

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

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

by DFE within the Estimate's Resource DEL and Capital DEL controls. The actual spending of Academies will instead be reported separately to Parliament on an Academic year basis. DFE's budgeting controls as set by the Treasury, will continue to include the spending of Academies on a financial year basis whilst these entities remain classified to the central government sector. DFE's Resource DEL and Capital DEL budgets as set by the Treasury (which include the spending of Academies) can be viewed in Tables 3 and 5 of this publication, whilst DFE's Resource AME budget can be viewed in Part III Note A of DFE's Estimate. The figures in DFE's Estimate are consistent with those presented in the Vote on Account 2017-18 publication (HC 947).

## Section 2.

# Format of Supply Estimates

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1. This section explains the format of Main Estimates. The format of Supplementary Estimates will be described in their introductory pages when they are published in the financial year.
2. A total of 52 Central Government Main Estimates are presented for 2017-18. There is a single Estimate for each department. Separate Estimates are produced for those public service pension schemes having their own resource accounts. In addition there are five independent Estimates presented separately by the respective bodies: House of Commons Administration, the National Audit Office, the Electoral Commission, the Independent Parliamentary Standards Authority and the Local Government Boundary Commission for England.

### Structure

3. Each departmental Estimate is produced in a standard format and consists of an introduction, Part I, Part II and Part III. Departmental Estimates include not only the spending plans of the relevant government department but also those of any other central government bodies (mainly, but not exclusively, ALBs) for which the department has policy responsibility. The consolidation boundary is defined so as to include all bodies classified to central government by the Office for National Statistics (ONS) that fall within the budgeting boundary.

### Introduction

4. The **Introduction** should contain basic information intended to put the Estimate into context and an indication of any important features or related Estimates, such as those for public service pension schemes.

### Part I

5. **Part I** provides the key information that the House of Commons is being asked to vote:

(i) provision is sought for each relevant budgetary limit (Departmental Expenditure Limits and Annually Managed Expenditure, split by resource and capital). Both of the budgetary limits and any non-budget expenditure are, where necessary, split between that element which requires voted authority through the Supply process, and that which has separate legislative authority (such as Consolidated Fund Standing Services), and so is 'non-voted'. The Net Cash Requirement is also voted

(ii) a formal description of the services to be financed from each relevant budget boundary (including any non-budget spending, where applicable), called an ambit. Each ambit covers both resource and capital spending for that budget. The ambit also includes income relating to each of the budgetary boundaries and specifies the areas of income that may be retained by the department

(iii) the entity that will account for the Estimate

(iv) any amounts that have already been allocated to the department in the Vote on Account

6. The voted net resource and net capital (split in both cases into DEL and AME), net cash requirement and the ambit will be reproduced in the Supply and Appropriation (Main Estimates) Act. The Act provides the statutory authority for the expenditure and use of income. No expenditure may be financed from the Estimate which is in excess of the net totals shown, or which is not covered by the ambit. Ambits must be kept under review to ensure that they properly describe the purposes for which expenditure is intended to be incurred and income retained.
7. The ambit in Part I of the Estimate must be clearly descriptive of the functions to be carried out by the department, as should the descriptions attaching to individual sections in the Part II: Subhead detail.

## Part II

8. The **Part II** subhead detail table provides a breakdown of spending within the separate limits. Spending is grouped by budgetary limit (DEL, AME and any non-budget) and, within each budgetary limit by 'voted' or 'non-voted' expenditure.
9. Each budget boundary may contain one or more functional lines (sections), as necessary. Spending by ALBs is shown, as necessary, as a separate section in Part II of the Estimate. The individual items within the budget boundaries are the "subheads" against which the Treasury will require the expenditure to be accounted. Departments may redistribute (vire) sums between sections as long as they are within the same budgetary limit, although departments may not vire if the amount is significant in relation to the Estimate as a whole or if the expenditure is novel or contentious. Departments may not vire into administration spend from programme spend, without the agreement of the Treasury, which would only be agreed if the administration budget has sufficient cover. Virement cannot take place between voted budgetary limits, or from a Departmental Unallocated Provision (DUP) section. There can be no virement between resource and capital provision. Virement applies only to voted provision.
10. The different types of expenditure within the Estimate are shown in the vertical breakdown of the table. Columns 1 to 6 show all resource expenditure scored on an accruals basis. Column 1 shows expenditure by the department and its agencies and other bodies within the resource accounting boundary which is designated 'administration'. Column 4 shows programme spending. All of these columns include amounts in respect of the current consumption of assets (e.g. depreciation), but do not include the amounts associated with the acquisition of capital items which can be found in column 7.
11. Income that is offset against gross resource spend is shown in columns 2 and 5. Total income is deducted from the total gross resource expenditure shown in columns 1 and 4 to give the net total amounts (Columns 3 and 6).
12. Columns 7 and 8 show the capital elements of the Estimate and are also scored on an accruals basis. Column 7 shows capital acquisitions and column 8 shows capital income, such as income from the disposal of fixed assets. Column 9 shows the net capital figure.
13. The final two columns of the Estimate (columns 10 and 11) show the planned net total resource and net total capital figures for the prior year. These figures are for comparative purposes and are adjusted as far as possible to be consistent with the Estimate format for the coming year.
14. The **Part II Resource to cash reconciliation** table identifies the adjustments needed to establish the cash consequences of voted budgetary limits. The table shows how each department arrives at its net cash requirement, which is the amount of cash required from the Consolidated Fund in the year in question for the department to carry out its business as specified in the ambits and is also subject to parliamentary control. The reconciliation starts with the net resource requirement and the net

capital requirement, adjusts for ALBs, removes any non-cash items, reflects movements in working balances and removes non-voted budget items.

### **Part III – Other statements and notes**

15. **Part III Note A** is the Statement of Comprehensive Net Expenditure and Reconciliation Table. It provides details of all expenditure and income within the accounting boundary. The table shows how much net operating costs falls within the budgetary boundaries and provides a reconciliation to the resource budget. Further adjustments take the reader from the resource budget to the net resource requirement in the Estimate. Prior year data are also shown as a comparison.
16. **Part III Note B** shows the Analysis of Departmental Income (resource and capital), which is being used to offset gross spending. Although Parliament no longer votes a limit on the amount of income that a department can retain, this note helps to safeguard Parliament's interests both by providing information on the level of income the department and its executive agencies expects to receive, and also by providing details of the types of income expected and the sections within the Part II: Subhead detail table against which such income will offset spending. Only types of income set out in this note may be retained by the department. Any other income would have to be surrendered to the Consolidated Fund. Prior year data are also shown as a comparison.
17. **Part III Note C** provides an Analysis of Consolidated Fund Extra Receipts. This seeks to notify Parliament of the department's forecast of surplus income not used as income to net off against expenditure. Some extra receipts are to be paid directly to the Consolidated Fund and not retained by the department. Amounts are consequently shown both for forecast income and forecast cash receipts. Prior year data, analysed by income and cash receipts, are also shown as a comparison.
18. **Part III Note D** provides an Explanation of the Accounting Officer responsibilities. This note identifies responsibility and accountability to Parliament for the expenditure in the Estimate. The note provides separate details of any additional Accounting Officers and Accounting Officers for ALBs and other bodies.
19. The Estimates may be accompanied by further notes providing additional information to Parliament about the specific nature of the department's plans, details of grants in aid, changes in accounting policies, etc.
20. The Estimates and supporting statements and notes provide an explanation of the expenditure that the government proposes to finance from funds made available by Parliament. Further information can be provided to Select Committees through their consideration of Estimates, or to the whole House through debates.

### **Contingent liabilities**

21. The Notes to each Estimate include details, where appropriate, of any contingent liabilities in force, which, if they matured, would involve the voting of additional expenditure through the Estimate.

### **Income**

22. Section 4 provides a full explanation of the treatment of income and the rules surrounding the use of income. The income that may be retained by the department and its executive agencies is described in the ambit in Part I. Failure to include a relevant item in the ambit would mean that the income in question could not be offset against expenditure, but would be surrendered to the Consolidated Fund. The source of all types of income and the amounts is detailed in Part III Note B for each Estimate.

**Publication date**

23. In recent years, the government has aimed to present the Main Estimates as soon as possible after the March/April Budget, subject to Parliament sitting. In 2017 the Budget was published on 8 March (HC 1025).

## Section 3.

# Parliamentary Procedure

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### Supply Procedure

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

### Designation Order

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

for the Supplementary Estimates. An Order will list all bodies to be designated<sup>1</sup> and therefore removing a body that was included in an earlier Order for a financial year effectively removes the requirement for its consolidation in that financial year.

#### **Vote on Account**

6. Parliament does not normally approve the Main Estimates until around the middle of July, so the process begins with the Votes on Account to provide provision for the early months of the financial year. These are normally presented to Parliament in January/February, along with the current year's Supplementary Estimates. In general, they seek for the coming financial year 45 per cent of the amounts of net resources, net capital and cash, authorised to date in the current year.

#### **Main Estimates**

7. Around the turn of the new financial year the Treasury presents to Parliament the Main Estimates. Part I of each Estimate forms the basis of a Supply Resolution. A Supply and Appropriation (Main Estimates) Bill is then brought in and passed before Parliament rises for the Summer Recess.

#### **Supply and Appropriation Acts**

8. The resulting Supply and Appropriation (Main Estimate) Act authorises departments to use net resources, net capital and spend cash up to the amounts requested in the Main Supply Estimates as, exceptionally, amended by any Revised Estimates. The Act not only gives parliamentary authority for total resources and capital requested to be used, and cash to be issued, from the Consolidated Fund, but also limits the way in which the resources and capital can be used by prescribing how the overall sum is to be appropriated to particular budgets in order to finance specified services.

#### **Revised Estimates**

9. Revised Estimates may, exceptionally, be presented to replace the original Estimate before the Supply Resolution is voted on. They either increase/reduce the provision sought in the original Estimate, or vary the way in which it is to be allocated.

#### **Supplementary Estimates**

10. The government may decide to ask Parliament for a change to net resources, net capital and/or cash during the year. Supplementary Supply Estimates, where necessary, will be presented on a single occasion during the financial year, in January/February. Following any Estimates Day debates and the vote on the necessary Supply Resolution, formal statutory authority for extra funds is provided by a Supply and Appropriation (Anticipation and Adjustments) Act in February/March. This follows presentation of the Supplementary Estimates, the Vote on Account and the Statement of Excesses, which appropriates Supply in respect of any Excess Votes relating to the previous year.

#### **Contingencies Fund**

11. There is a cash-based Contingencies Fund, which may be used to finance urgent cash expenditure in anticipation of parliamentary approval of Estimates. Total advances outstanding at any one time must not exceed 2 per cent of the previous year's total cash Supply provision. Drawings on the Fund are repaid when Parliament has voted the additional cash (together with any associated resource and/or capital consumption).

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<sup>1</sup> In some cases the bodies are included by category rather than named individually.



12. Supply Estimates are based on consumption of net resources, net capital and cash and parliamentary control applies to each.
13. Provision is made within resources for commitments entered into but which may not mature for payment within the financial year. The net cash requirement provides for all payments, which are due within the financial year relating to continuing services, whether or not they relate to consumption of resources within the year, and takes account of the cash receipts associated with income.

#### **Accounts and audit**

14. After the end of the financial year each department and public service pension scheme prepares an account comprising a set of schedules and statements, the most significant of which for parliamentary control of Estimates is the Statement of Parliamentary Supply, which compares outturn with the Estimate for both resource and capital expenditure and the net cash requirement
15. Each account is audited and a certificate and report on the account is produced by the Comptroller and Auditor General. The account and the Comptroller and Auditor General's certificate and report are then laid before the House of Commons in the summer following the end of the financial year to which they relate.
16. Under the National Audit Act 1983 the Comptroller and Auditor General also carries out value for money studies of department's expenditure. The Public Accounts Committee's examination of departments in these studies substantially enhances the accountability provided through the accounts.

#### **Excess Votes**

17. If expenditure on any budgetary boundary or the net cash requirement for an Estimate exceeds the final voted provision for the year, the excess will appear in the Statement of Parliamentary Supply of the department's account and will be reported to the Public Accounts Committee by the Comptroller and Auditor General. A similar report is prepared if the administration budget has been exceeded. Subject to that report, the necessary provision is sought in an Excess Vote. The Treasury presents a Statement of Excesses to Parliament, usually in January/February of the following financial year, at the same time as the Supplementary Estimates. The necessary provision is then voted and appropriated in the following Supply and Appropriation (Anticipation and Adjustments) Act, i.e. over 11 months after the end of the financial year to which it relates.
18. Parliament's consideration of individual Estimates is primarily a task for Select Committees concerned with the activities and expenditure of particular departments. A Committee may decide to examine individual Main or Supplementary Estimates, ask the department for more information about some aspects and examine Ministers and officials about particular areas of expenditure. A Committee's conclusions often take the form of a report, which is printed by the House.

#### **Parliamentary debate**

19. The House of Commons has the opportunity to debate individual Estimates on three Estimates Days in each Parliamentary Session. Each debate is generally informed by a report from the relevant Select Committee. At the end of the debate the Estimates are voted on. The time available in Estimates Days is allocated on the advice of the Liaison Committee whose membership includes the chairmen of the Departmental Select Committees. In addition the government would make some extra time available for debates on any necessary Out-of-turn Supplementary Estimates.
20. Proceedings on Bills related to Supply Estimates are formal, i.e. not open to debate.

### **Parliamentary timetable**

21. Standing Order No. 55 of the House of Commons states that at least 14 days must elapse between presentation of the Supplementary Estimates and the ensuing vote to authorise spending.
22. The government aims to give Select Committees advance proof copies of Supplementary Estimates ahead of presentation, although this may not always be possible. In practice, some 2-4 weeks are usually available for Select Committees to examine Supplementaries on the occasions when they are presented. This period is necessarily shorter if there are any late or Revised Supplementaries.
23. Parliament's consideration of Estimates is therefore generally concentrated in two periods:
  - (i) April-July for Main Estimates and June-July if there were, exceptionally, any Revised Estimates, including any Estimates Day debates, followed by the Supply and Appropriation (Main Estimates) Act
  - (ii) January-February for Supplementary Estimates, the Vote on Account and any associated debates, followed by a Supply and Appropriation (Anticipation and Adjustments) Act

### **Consolidated Fund standing services**

24. Parliament has passed statutes that authorise certain expenditure to be charged to the Consolidated Fund and not be subject to the annual Supply procedure. These "Consolidated Fund standing services" (CFSS) include payments to the National Loans Fund to service the National Debt, most payments to the European Communities and the salaries and pensions of certain people who are constitutionally independent of the Executive. These include the Speaker of the House of Commons, the Comptroller and Auditor General, United Kingdom members of the European Parliament and the judiciary.
25. Where appropriate, Consolidated Fund standing services are included within the Estimates as 'non-voted' expenditure, and are subject to the public expenditure controls described in Section 2.
26. In addition to CFSS, departments may incur expenditure financed from the National Insurance Fund or other central funds. This expenditure is also shown as non-voted in the Estimates.

## Section 4.

# The rules on the treatment of income in departmental Supply Estimates

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### Supply and Appropriation Act

1. This section sets out rules issued by HM Treasury on the treatment and use (“appropriation”) of income. The rules will govern the appropriation of income when Parliament approves the Supply and Appropriation (Main Estimates) Act 2017.
2. The Treasury controls the types and amount of income that departments may include and appropriate as departmental income in an Estimate. They are set out below.

### Limitations on types of income

3. Estimates follow the budgeting treatment of income. Departmental income (accruals) and the associated receipts (cash) have the following characteristics:
  - the income is part of budgets, either Departmental expenditure Limit (DEL) or Annually Managed Expenditure (AME)
  - exceptionally non-budget income may be kept by a department, but the department must have specific Treasury authority to do so
  - the income relates to activities performed by the department

### Resource income

4. The following forms of income are usually treated as a benefit to the resource budget, which means they may be used to reduce or eliminate the amount of resource requested for current or resource purposes:
  - sales of goods and services. Charges should be set by reference to Managing Public Money (MPM) principles
  - royalties and associated payments to use intellectual property rights (IPR)
  - sales of some licences where the Office for National Statistics (ONS) has determined that there is a significant degree of service to the individual applicant
  - income from licences and levies, treated as tax in the National Accounts, but which the Chief Secretary to the Treasury has agreed may be netted off<sup>1</sup> budgets. Note that although described as netting off, the income appears in the Estimate in normal income columns
  - income from fines and penalties where the Chief Secretary to the Treasury has agreed that they may be netted off budgets
  - income from insurance payments
  - receipts in respect of compensation (where the Office for National Statistics (ONS) treats the income as impacting on the current budget)

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<sup>1</sup> ‘Netting-off’ is the usual term for this treatment in budgets but it does not imply net treatment in Estimates. The income appears in the Estimate in the normal way.

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

### Capital income

5. The following types of income benefit the capital budget, that is they may be used to reduce or eliminate the amount of resource requested for capital purposes:
  - income from capital asset sales - the book value on disposal (not including any profit/loss on disposal)
  - income from sale of stocks that score in the capital budget
  - capital grants from the private sector, including developer contributions and capital donations
  - income from National Lottery distributing bodies that finances capital expenditure
  - capital grants from the EU
  - capital royalties
  - privatisation proceeds (always in AME, not DEL)
  - income from exercising an overage (i.e. claw-back) agreements
  - income from the disposal of financial assets (where disposal would benefit the public sector net debt - PSND)

### Limitation on amounts

6. In addition to the above types of income there are rules surrounding the amount of income that departments may use.
  - the Spending Review settlement set negative DEL income targets. Departments are allowed to retain up to 10 per cent of income receipts above the levels envisaged in the SR settlement
  - any income in excess of the 10 per cent is treated as non-budget and **must** be surrendered to the Consolidated Fund
  - where the SR settlement did not clearly set out an expected level of income, departments may retain total negative income up to 5 per cent of expenditure

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

7. The following types of income cannot be used as departmental income:
- taxation, regulatory controls, including certain statutory licences, duties, fines, penalties. These are all outside of the departmental budget and should be in a Trust Statement, unless, exceptionally, the entity has specific agreement from HM Treasury that it may be treated as either negative DEL or AME; Where the department is simply acting as agent for another party (e.g. for the EU), and has no direct policy involvement and carries no risk or reward
  - where the department is simply acting as agent for another party (e.g. for the EU), and has no direct policy involvement and carries no risk or reward
  - income from a completely new activity not included in the Estimate
  - where the income is treated as a reduction in expenditure (e.g. the repayment of a grant). In such cases the payment would be credited back to the expenditure subhead, netting off the spending rather than appearing as income

### **Describing the income: ambits**

8. To retain income departments must include a description of the type of income in the income ambits which appear in Part I of the Estimate. These are split between DEL and AME. Any non-budget income is surrendered to the Consolidated Fund. Failure to include the relevant type of income in the ambit could result in an Excess Vote.



# **Section 5.**

## **Summary of Supply Estimates**

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**Table 2 Supply Estimates by department**

	£'000		
	2017-18 Plans	2016-17 † Provisions	2015-16 † Outturn
<b>Supply Estimates presented by HM Treasury</b>			
Ministry of Defence			
<b>Departmental Expenditure Limit</b>			
Resource	36,035,225	35,669,220	34,424,020
Capital	8,529,692	8,752,975	8,402,468
<b>Annually Managed Expenditure</b>			
Resource	1,382,550	1,746,000	6,103,323
Capital	-	-	29,130
<b>Total Net Budget</b>			
Resource	37,417,775	37,415,220	40,527,343
Capital	8,529,692	8,752,975	8,431,598
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>37,113,920</b>	<b>36,563,195</b>	<b>35,082,418</b>
Security and Intelligence Agencies			
<b>Departmental Expenditure Limit</b>			
Resource	2,401,005	2,284,568	2,166,569
Capital	609,700	607,897	574,384
<b>Annually Managed Expenditure</b>			
Resource	39,050	31,050	134,973
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,440,055	2,315,618	2,301,542
Capital	609,700	607,897	574,384
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,746,030</b>	<b>2,648,865</b>	<b>2,383,135</b>
Home Office			
<b>Departmental Expenditure Limit</b>			
Resource	10,510,369	10,573,025	10,325,093
Capital	515,919	481,914	434,121
<b>Annually Managed Expenditure</b>			
Resource	2,497,825	2,472,781	1,521,248
Capital	-	3,100	436,558
<b>Total Net Budget</b>			
Resource	13,008,194	13,045,806	11,846,341
Capital	515,919	485,014	870,679
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>13,417,921</b>	<b>13,381,043</b>	<b>12,997,238</b>
National Crime Agency			
<b>Departmental Expenditure Limit</b>			
Resource	441,499	464,078	432,025
Capital	50,000	46,971	41,444
<b>Annually Managed Expenditure</b>			
Resource	50,000	140,000	29,652
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	491,499	604,078	461,677
Capital	50,000	46,971	41,444
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>525,000</b>	<b>525,000</b>	<b>437,219</b>



**Table 2 Supply Estimates by department**

	£'000		
	2017-18 Plans	2016-17 † Provisions	2015-16 † Outturn
Foreign and Commonwealth Office			
<b>Departmental Expenditure Limit</b>			
Resource	2,137,945	2,066,807	1,952,790
Capital	134,442	62,350	131,482
<b>Annually Managed Expenditure</b>			
Resource	100,000	100,000	38,616
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,237,945	2,166,807	1,991,406
Capital	134,442	62,350	131,482
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,195,904</b>	<b>2,058,474</b>	<b>1,927,939</b>
Department for International Development			
<b>Departmental Expenditure Limit</b>			
Resource	7,102,879	6,972,865	6,335,614
Capital	2,888,301	2,606,799	2,432,944
<b>Annually Managed Expenditure</b>			
Resource	456,900	192,088	173,153
Capital	267,000	285,000	450,000
<b>Total Net Budget</b>			
Resource	7,559,779	7,164,953	6,508,767
Capital	3,155,301	2,891,799	2,882,944
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>10,570,180</b>	<b>10,436,664</b>	<b>9,235,886</b>
Department of Health			
<b>Departmental Expenditure Limit</b>			
Resource	98,709,164	97,568,799	94,393,840
Capital	6,083,981	4,616,033	4,652,332
<b>Annually Managed Expenditure</b>			
Resource	14,383,879	16,150,267	29,206,504
Capital	15,000	15,000	9,021
<b>Total Net Budget</b>			
Resource	113,093,043	113,719,066	123,600,344
Capital	6,098,981	4,631,033	4,661,353
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>104,616,014</b>	<b>101,889,283</b>	<b>95,717,329</b>
Department for Work and Pensions			
<b>Departmental Expenditure Limit</b>			
Resource	5,923,852	5,788,879	5,916,898
Capital	337,500	261,701	152,034
<b>Annually Managed Expenditure</b>			
Resource	74,630,707	74,250,615	76,155,324
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	80,554,559	80,039,494	82,072,222
Capital	337,500	261,701	152,034
<b>Non-Budget Expenditure</b>	<b>2,230,144</b>	<b>2,346,778</b>	<b>2,011,446</b>
<b>Net Cash Requirement</b>	<b>83,696,944</b>	<b>83,388,931</b>	<b>81,199,006</b>

**Table 2 Supply Estimates by department**

	£'000		
	2017-18 Plans	2016-17 † Provisions	2015-16 † Outturn
Department for Education			
<b>Departmental Expenditure Limit</b>			
Resource ††	64,850,197	74,232,711	64,152,249
Capital ††	5,182,070	5,975,816	6,255,565
<b>Annually Managed Expenditure</b>			
Resource	-2,860,573	-1,208,479	-8,193,481
Capital	15,678,941	14,630,615	11,642,221
<b>Total Net Budget</b>			
Resource	61,989,624	73,024,232	55,958,768
Capital	20,861,011	20,606,431	17,897,786
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>79,228,199</b>	<b>77,570,081</b>	<b>74,686,921</b>
Office for Standards in Education, Children's Services and Skills			
<b>Departmental Expenditure Limit</b>			
Resource	141,110	143,921	134,104
Capital	-	3,849	2,194
<b>Annually Managed Expenditure</b>			
Resource	-478	-576	-2,278
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	140,632	143,345	131,826
Capital	-	3,849	2,194
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>137,347</b>	<b>142,974</b>	<b>134,172</b>
Office of Qualifications and Examinations Regulation			
<b>Departmental Expenditure Limit</b>			
Resource	17,677	19,696	22,240
Capital	-	-	35
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	17,677	19,696	22,240
Capital	-	-	35
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>17,621</b>	<b>19,640</b>	<b>21,360</b>
Department for Business, Energy and Industrial Strategy			
<b>Departmental Expenditure Limit</b>			
Resource	2,980,716	3,385,099	3,473,795
Capital	10,895,941	11,274,147	10,250,478
<b>Annually Managed Expenditure</b>			
Resource	2,578,274	17,137,296	101,701,980
Capital	-166,219	310,790	-194,970
<b>Total Net Budget</b>			
Resource	5,558,990	20,522,395	105,175,775
Capital	10,729,722	11,584,937	10,055,508
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>15,645,324</b>	<b>16,154,642</b>	<b>7,943,257</b>

**Table 2 Supply Estimates by department**

	£'000		
	2017-18 Plans	2016-17 † Provisions	2015-16 † Outturn
Department for Transport			
<b>Departmental Expenditure Limit</b>			
Resource	3,576,254	3,066,946	3,012,079
Capital	6,410,100	5,488,449	5,995,637
<b>Annually Managed Expenditure</b>			
Resource	8,662,221	8,618,000	5,679,903
Capital	6,717,507	7,113,334	6,544,461
<b>Total Net Budget</b>			
Resource	12,238,475	11,684,946	8,691,982
Capital	13,127,607	12,601,783	12,540,098
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>21,515,030</b>	<b>18,560,428</b>	<b>22,024,418</b>
Department for Exiting the European Union			
<b>Departmental Expenditure Limit</b>			
Resource	101,040	48,942	7,408
Capital	100	1,500	-
<b>Annually Managed Expenditure</b>			
Resource	500	500	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	101,540	49,442	7,408
Capital	100	1,500	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>101,140</b>	<b>50,242</b>	<b>7,408</b>
Department for International Trade			
<b>Departmental Expenditure Limit</b>			
Resource	364,259	351,414	339,266
Capital	6,660	9,842	846
<b>Annually Managed Expenditure</b>			
Resource	3,000	3,000	-351
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	367,259	354,414	338,915
Capital	6,660	9,842	846
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>371,919</b>	<b>362,178</b>	<b>338,113</b>
Department for Culture, Media and Sport			
<b>Departmental Expenditure Limit</b>			
Resource	1,608,314	1,695,006	1,441,352
Capital	449,437	353,822	348,354
<b>Annually Managed Expenditure</b>			
Resource	3,391,999	3,478,176	3,177,394
Capital	171,326	141,462	43,147
<b>Total Net Budget</b>			
Resource	5,000,313	5,173,182	4,618,746
Capital	620,763	495,284	391,501
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>5,188,226</b>	<b>5,059,577</b>	<b>4,824,474</b>

**Table 2 Supply Estimates by department**

	£'000		
	2017-18 Plans	2016-17 † Provisions	2015-16 † Outturn
Department for Communities and Local Government			
<b>Departmental Expenditure Limits - Communities</b>			
Resource	2,910,337	2,641,823	2,173,545
Capital	6,512,343	5,185,413	3,849,330
<b>Departmental Expenditure Limit - Local Government</b>			
Resource	6,728,133	8,231,095	10,757,715
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	15,580,114	12,864,592	12,229,815
Capital	-	-	207,035
<b>Total Net Budget</b>			
Resource	25,218,584	23,737,510	25,161,075
Capital	6,512,343	5,185,413	4,056,365
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>18,588,949</b>	<b>19,052,817</b>	<b>17,928,391</b>
Ministry of Justice			
<b>Departmental Expenditure Limit</b>			
Resource	7,046,249	7,341,466	7,212,263
Capital	742,150	459,047	266,007
<b>Annually Managed Expenditure</b>			
Resource	482,000	652,941	258,037
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	7,528,249	7,994,407	7,470,300
Capital	742,150	459,047	266,007
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>7,349,458</b>	<b>7,652,513</b>	<b>6,570,023</b>
Crown Prosecution Service			
<b>Departmental Expenditure Limit</b>			
Resource	509,622	491,606	487,596
Capital	10,300	7,500	160
<b>Annually Managed Expenditure</b>			
Resource	3,150	2,880	-246
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	512,772	494,486	487,350
Capital	10,300	7,500	160
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>524,972</b>	<b>519,147</b>	<b>484,497</b>
Serious Fraud Office			
<b>Departmental Expenditure Limit</b>			
Resource	45,700	53,630	60,312
Capital	1,700	5,000	1,787
<b>Annually Managed Expenditure</b>			
Resource	1,000	2,000	-13,601
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	46,700	55,630	46,711
Capital	1,700	5,000	1,787
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>44,600</b>	<b>55,730</b>	<b>59,861</b>

**Table 2 Supply Estimates by department**

	£'000		
	2017-18 Plans	2016-17 † Provisions	2015-16 † Outturn
HM Procurator General and Treasury Solicitor			
<b>Departmental Expenditure Limit</b>			
Resource	8,310	8,280	5,314
Capital	2,900	2,200	823
<b>Annually Managed Expenditure</b>			
Resource	-	500	-1,623
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,310	8,780	3,691
Capital	2,900	2,200	823
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>10,400</b>	<b>9,650</b>	<b>3,801</b>
Department for Environment, Food and Rural Affairs			
<b>Departmental Expenditure Limit</b>			
Resource	1,872,905	1,897,883	1,736,600
Capital	685,100	670,963	569,916
<b>Annually Managed Expenditure</b>			
Resource	105,347	492,160	390,741
Capital	500	1,000	242
<b>Total Net Budget</b>			
Resource	1,978,252	2,390,043	2,127,341
Capital	685,600	671,963	570,158
<b>Non-Budget Expenditure</b>	<b>10,000</b>	<b>10,000</b>	<b>117</b>
<b>Net Cash Requirement</b>	<b>2,366,607</b>	<b>2,391,083</b>	<b>2,411,489</b>
HM Revenue and Customs			
<b>Departmental Expenditure Limit</b>			
Resource	3,657,013	3,567,446	3,247,341
Capital	246,790	340,980	227,731
<b>Annually Managed Expenditure</b>			
Resource	12,142,560	11,891,469	11,844,942
Capital	10	30	5
<b>Total Net Budget</b>			
Resource	15,799,573	15,458,915	15,092,283
Capital	246,800	341,010	227,736
<b>Non-Budget Expenditure</b>	-	-	<b>9,852,000</b>
<b>Net Cash Requirement</b>	<b>15,716,856</b>	<b>15,725,859</b>	<b>24,884,101</b>
HM Treasury			
<b>Departmental Expenditure Limit</b>			
Resource	161,461	175,618	118,895
Capital	186,965	4,500	-660,101
<b>Annually Managed Expenditure</b>			
Resource	-633,040	49,126,436	-13,784,395
Capital	-13,240,600	-4,927,200	-29,065,617
<b>Total Net Budget</b>			
Resource	-471,579	49,302,054	-13,665,500
Capital	-13,053,635	-4,922,700	-29,725,718
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>284,659</b>	<b>-3,730,431</b>	<b>-19,439,765</b>

**Table 2 Supply Estimates by department**

	£'000		
	2017-18 Plans	2016-17 † Provisions	2015-16 † Outturn
Cabinet Office			
<b>Departmental Expenditure Limit</b>			
Resource	353,520	424,834	304,893
Capital	97,010	55,248	-36,498
<b>Annually Managed Expenditure</b>			
Resource	5,000	5,000	2,644
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	358,520	429,834	307,537
Capital	97,010	55,248	-36,498
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>490,047</b>	<b>495,768</b>	<b>264,075</b>
Scotland Office and Office of the Advocate General			
<b>Departmental Expenditure Limit</b>			
Resource	9,300	10,587	8,866
Capital	50	50	225
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	9,300	10,587	8,866
Capital	50	50	225
<b>Non-Budget Expenditure</b>	<b>28,573,501</b>	<b>27,962,044</b>	<b>28,025,258</b>
<b>Net Cash Requirement</b>	<b>28,582,780</b>	<b>27,972,580</b>	<b>28,034,279</b>
Northern Ireland Office			
<b>Departmental Expenditure Limit</b>			
Resource	22,200	20,557	27,059
Capital	530	561	1,973
<b>Annually Managed Expenditure</b>			
Resource	-	-599	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	22,200	19,958	27,059
Capital	530	561	1,973
<b>Non-Budget Expenditure</b>	<b>15,665,600</b>	<b>14,673,000</b>	<b>13,979,000</b>
<b>Net Cash Requirement</b>	<b>15,686,144</b>	<b>14,692,216</b>	<b>14,006,460</b>
Wales Office			
<b>Departmental Expenditure Limit</b>			
Resource	4,560	4,722	3,991
Capital	30	30	45
<b>Annually Managed Expenditure</b>			
Resource	-	-24	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	4,560	4,698	3,991
Capital	30	30	45
<b>Non-Budget Expenditure</b>	<b>14,317,949</b>	<b>14,030,920</b>	<b>13,392,591</b>
<b>Net Cash Requirement</b>	<b>14,322,399</b>	<b>14,035,521</b>	<b>13,396,527</b>

**Table 2 Supply Estimates by department**

	£'000		
	2017-18 Plans	2016-17 † Provisions	2015-16 † Outturn
National Savings and Investments			
<b>Departmental Expenditure Limit</b>			
Resource	137,911	139,089	155,453
Capital	620	-7,710	-1,585
<b>Annually Managed Expenditure</b>			
Resource	3,300	2,800	-682
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	141,211	141,889	154,771
Capital	620	-7,710	-1,585
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>142,591</b>	<b>142,302</b>	<b>172,982</b>
Charity Commission			
<b>Departmental Expenditure Limit</b>			
Resource	22,310	22,890	22,393
Capital	1,120	2,880	1,735
<b>Annually Managed Expenditure</b>			
Resource	73	162	-32
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	22,383	23,052	22,361
Capital	1,120	2,880	1,735
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>21,860</b>	<b>25,010</b>	<b>23,742</b>
Competition and Markets Authority			
<b>Departmental Expenditure Limit</b>			
Resource	69,426	139,426	66,091
Capital	1,300	2,200	994
<b>Annually Managed Expenditure</b>			
Resource	2,500	5,500	859
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	71,926	144,926	66,950
Capital	1,300	2,200	994
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>68,240</b>	<b>139,140</b>	<b>68,896</b>
The Statistics Board			
<b>Departmental Expenditure Limit</b>			
Resource	248,549	210,865	180,560
Capital	14,030	20,140	8,597
<b>Annually Managed Expenditure</b>			
Resource	-462	-792	167
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	248,087	210,073	180,727
Capital	14,030	20,140	8,597
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>246,079</b>	<b>204,031</b>	<b>171,753</b>

**Table 2 Supply Estimates by department**

	£'000		
	2017-18 Plans	2016-17 † Provisions	2015-16 † Outturn
Food Standards Agency			
<b>Departmental Expenditure Limit</b>			
Resource	80,632	78,800	75,375
Capital	5,921	5,712	8,099
<b>Annually Managed Expenditure</b>			
Resource	9,603	9,603	496
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	90,235	88,403	75,871
Capital	5,921	5,712	8,099
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>84,417</b>	<b>86,363</b>	<b>79,237</b>
The National Archives			
<b>Departmental Expenditure Limit</b>			
Resource	33,570	33,540	33,941
Capital	2,700	2,730	1,122
<b>Annually Managed Expenditure</b>			
Resource	-61	-61	-140
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	33,509	33,479	33,801
Capital	2,700	2,730	1,122
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>31,022</b>	<b>30,422</b>	<b>29,019</b>
United Kingdom Supreme Court			
<b>Departmental Expenditure Limit</b>			
Resource	2,640	2,265	1,634
Capital	450	400	432
<b>Annually Managed Expenditure</b>			
Resource	1,000	1,000	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3,640	3,265	1,634
Capital	450	400	432
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,900</b>	<b>2,045</b>	<b>1,057</b>
Government Actuary's Department			
<b>Departmental Expenditure Limit</b>			
Resource	1	3	-813
Capital	200	200	133
<b>Annually Managed Expenditure</b>			
Resource	-90	-90	-177
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-89	-87	-990
Capital	200	200	133
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>215</b>	<b>423</b>	<b>-1,056</b>



**Table 2 Supply Estimates by department**

	£'000		
	2017-18 Plans	2016-17 † Provisions	2015-16 † Outturn
Office of Gas and Electricity Markets			
<b>Departmental Expenditure Limit</b>			
Resource	701	15,207	654
Capital	5,239	3,730	542
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	701	15,207	654
Capital	5,239	3,730	542
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>7,130</b>	<b>29,034</b>	<b>-1,780</b>
Office of Rail and Road			
<b>Departmental Expenditure Limit</b>			
Resource	3	4	755
Capital	720	720	292
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3	4	755
Capital	720	720	292
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,000</b>	<b>2,001</b>	<b>-149</b>
Water Services Regulation Authority			
<b>Departmental Expenditure Limit</b>			
Resource	140	130	-499
Capital	370	360	261
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	140	130	-499
Capital	370	360	261
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,510</b>	<b>3,002</b>	<b>63</b>
Export Credits Guarantee Department			
<b>Departmental Expenditure Limit</b>			
Resource	1	1	1
Capital	300	300	-
<b>Annually Managed Expenditure</b>			
Resource	85,402	120,320	-106,352
Capital	1,288,959	935,376	33,866
<b>Total Net Budget</b>			
Resource	85,403	120,321	-106,351
Capital	1,289,259	935,676	33,866
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>948,463</b>	<b>908,812</b>	<b>-32,501</b>

**Table 2 Supply Estimates by department**

	£'000		
	2017-18 Plans	2016-17 † Provisions	2015-16 † Outturn
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
<b>Departmental Expenditure Limit</b>			
Resource	32,285	33,629	30,388
Capital	700	700	381
<b>Annually Managed Expenditure</b>			
Resource	-4,051	2,749	-1,790
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	28,234	36,378	28,598
Capital	700	700	381
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>31,885</b>	<b>34,239</b>	<b>29,680</b>
House of Lords			
<b>Departmental Expenditure Limit</b>			
Resource	113,207	104,332	92,383
Capital	55,396	51,259	26,140
<b>Annually Managed Expenditure</b>			
Resource	10,000	1,500	3,604
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	123,207	105,832	95,987
Capital	55,396	51,259	26,140
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>166,327</b>	<b>144,249</b>	<b>213,348</b>
House of Commons: Members			
<b>Departmental Expenditure Limit</b>			
Resource	16,788	21,645	495,896
Capital	-	200	2,927
<b>Annually Managed Expenditure</b>			
Resource	-	-	-695,292
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	16,788	21,645	-199,396
Capital	-	200	2,927
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>16,738</b>	<b>20,795</b>	<b>25,158</b>
Crown Estate Office			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,365	2,365	2,365
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,365	2,365	2,365
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,357</b>	<b>2,357</b>	<b>2,357</b>

**Table 2 Supply Estimates by department**

	£'000		
	2017-18 Plans	2016-17 † Provisions	2015-16 † Outturn
Armed Forces Pension and Compensation Schemes			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	6,800,060	5,363,454	5,916,924
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	6,800,060	5,363,454	5,916,924
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,523,841</b>	<b>1,509,181</b>	<b>1,572,879</b>
Department for International Development: Overseas Superannuation			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	22,030	33,251	32,600
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	22,030	33,251	32,600
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>66,150</b>	<b>70,350</b>	<b>73,700</b>
National Health Service Pension Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	26,127,252	18,737,000	19,323,868
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	26,127,252	18,737,000	19,323,868
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-42,000</b>	<b>277,462</b>	<b>-448,243</b>
Teachers' Pensions Scheme (England and Wales)			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	15,516,562	11,432,174	12,125,167
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	15,516,562	11,432,174	12,125,167
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>3,554,912</b>	<b>3,399,560</b>	<b>3,549,479</b>

**Table 2 Supply Estimates by department**

	£'000		
	2017-18 Plans	2016-17 † Provisions	2015-16 † Outturn
UK Atomic Energy Authority Pension Schemes			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	258,172	275,765	261,257
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	258,172	275,765	261,257
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>225,998</b>	<b>235,601</b>	<b>219,181</b>
Ministry of Justice: Judicial Pensions Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	115,439	284,417	134,969
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	115,439	284,417	134,969
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-29,906</b>	<b>-60,212</b>	<b>-69,982</b>
Cabinet Office: Civil Superannuation			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	9,382,666	7,905,416	8,937,189
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	9,382,666	7,905,416	8,937,189
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,462,818</b>	<b>2,754,764</b>	<b>2,586,910</b>
Royal Mail Statutory Pension Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,300,000	1,390,001	1,426,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,300,000	1,390,001	1,426,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,370,000</b>	<b>1,340,000</b>	<b>1,323,373</b>

**Table 2 Supply Estimates by department**

	£'000		
	2017-18 Plans	2016-17 † Provisions	2015-16 † Outturn
<b>Total (Supply Estimates presented by HM Treasury)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	260,988,979	270,003,349	255,827,944
Capital	50,668,777	47,359,378	43,945,786
<b>Annually Managed Expenditure</b>			
Resource	192,633,745	243,714,607	274,013,274
Capital	10,732,424	18,508,507	-9,864,901
<b>Total Net Budget</b>			
Resource	453,622,724	513,717,956	529,841,218
Capital	61,401,201	65,867,885	34,080,885
<b>Total Non-Budget Expenditure</b>	60,797,194	59,022,742	67,260,412
<b>Total Net cash requirement</b>	491,959,137	478,984,601	447,153,135

**Supply Estimates presented elsewhere †††**

## House of Commons: Administration

<b>Departmental Expenditure Limit</b>			
Resource	229,296	226,800	208,677
Capital	150,168	69,500	38,439
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	229,296	226,800	208,677
Capital	150,168	69,500	38,439
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>352,781</b>	<b>280,100</b>	<b>202,251</b>

## National Audit Office

<b>Departmental Expenditure Limit</b>			
Resource	66,600	64,500	63,909
Capital	1,300	1,000	1,144
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	66,600	64,500	63,909
Capital	1,300	1,000	1,144
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>67,174</b>	<b>63,570</b>	<b>63,103</b>

## Electoral Commission

<b>Departmental Expenditure Limit</b>			
Resource	14,460	24,687	17,731
Capital	500	310	231
<b>Annually Managed Expenditure</b>			
Resource	-33	26	14
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	14,427	24,713	17,745
Capital	500	310	231
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>14,550</b>	<b>24,682</b>	<b>18,120</b>

**Table 2 Supply Estimates by department**

	£'000		
	2017-18 Plans	2016-17 † Provisions	2015-16 † Outturn
Independent Parliamentary Standards Authority			
<b>Departmental Expenditure Limit</b>			
Resource	192,150	186,280	175,631
Capital	2,460	2,665	601
<b>Annually Managed Expenditure</b>			
Resource	50	500	-661
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	192,200	186,780	174,970
Capital	2,460	2,665	601
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>193,960</b>	<b>188,044</b>	<b>175,349</b>
Local Government Boundary Commission for England			
<b>Departmental Expenditure Limit</b>			
Resource	2,137	2,137	2,065
Capital	50	50	17
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,137	2,137	2,065
Capital	50	50	17
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,132</b>	<b>2,123</b>	<b>2,059</b>
<b>Total (Supply Estimates presented elsewhere)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	504,643	504,404	468,013
Capital	154,478	73,525	40,432
<b>Annually Managed Expenditure</b>			
Resource	17	526	-647
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	504,660	504,930	467,366
Capital	154,478	73,525	40,432
<b>Total Non-Budget Expenditure</b>	-	-	-
<b>Total Net cash requirement</b>	<b>630,597</b>	<b>558,519</b>	<b>460,882</b>

**Table 2 Supply Estimates by department**

	£'000		
	2017-18 Plans	2016-17 † Provisions	2015-16 † Outturn
<b>Grand Total</b>			
<b>Departmental Expenditure Limit</b>			
Resource	261,493,622	270,507,753	256,295,957
Capital	50,823,255	47,432,903	43,986,218
<b>Annually Managed Expenditure</b>			
Resource	192,633,762	243,715,133	274,012,627
Capital	10,732,424	18,508,507	-9,864,901
<b>Total Net Budget</b>			
Resource	454,127,384	514,222,886	530,308,584
Capital	61,555,679	65,941,410	34,121,317
<b>Total Non-Budget Expenditure</b>	60,797,194	59,022,742	67,260,412
<b>Total Net cash requirement</b>	492,589,734	479,543,120	447,614,017

† Figures for 2015-16 outturn and 2016-17 provision are adjusted for transfer, classification and machinery of government changes to reflect the 2017-18 Estimate structure.

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

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

**Table 3 Resource Departmental Expenditure Limits 2017-18**

	<b>£'000</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
<b>Department †</b>			
Ministry of Defence	36,035,225	-	36,035,225
Security and Intelligence Agencies	2,401,005	-	2,401,005
Home Office	10,510,369	-	10,510,369
National Crime Agency	441,499	-	441,499
Foreign and Commonwealth Office	2,137,945	-	2,137,945
Department for International Development	7,102,879	501,000	7,603,879
Department of Health	98,709,164	20,534,988	119,244,152
Department for Work and Pensions	5,923,852	486,233	6,410,085
Department for Education ††	47,874,097	18,676,100	66,550,197
Office for Standards in Education, Children's Services and Skills	141,110	-	141,110
Office of Qualifications and Examinations Regulation	17,677	-	17,677
Department for Business, Energy and Industrial Strategy	2,980,716	-998,000	1,982,716
Department for Transport	3,576,254	13,225	3,589,479
Department for Exiting the European Union	101,040	-	101,040
Department for International Trade	364,259	-	364,259
Department for Culture, Media and Sport	1,608,314	-30,000	1,578,314
DCLG - Communities	2,910,337	-	2,910,337
DCLG - Local Government	6,728,133	-	6,728,133
Ministry of Justice	7,046,249	127,216	7,173,465
Crown Prosecution Service	509,622	-	509,622
Serious Fraud Office	45,700	-	45,700
HM Procurator General and Treasury Solicitor	8,310	-	8,310
Department for Environment, Food and Rural Affairs	1,872,905	-	1,872,905
HM Revenue and Customs	3,657,013	290,000	3,947,013
HM Treasury	161,461	7,300	168,761
Cabinet Office	353,520	7,377	360,897
Scottish Government	-	15,374,059	15,374,059
Scotland Office and Office of the Advocate General	9,300	-	9,300
Northern Ireland Executive	-	10,524,028	10,524,028
Northern Ireland Office	22,200	80	22,280
Welsh Government	-	14,001,637	14,001,637
Wales Office	4,560	-	4,560
National Savings and Investments	137,911	-	137,911
Charity Commission	22,310	-	22,310
Competition and Markets Authority	69,426	-	69,426
The Statistics Board	248,549	-	248,549
Food Standards Agency	80,632	-	80,632
The National Archives	33,570	-	33,570
United Kingdom Supreme Court	2,640	2,440	5,080
Government Actuary's Department	1	-	1
Office of Gas and Electricity Markets	701	-	701
Office of Rail and Road	3	-	3
Water Services Regulation Authority	140	-	140
Export Credits Guarantee Department	1	-	1
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	32,285	187	32,472
House of Lords	113,207	-	113,207
House of Commons: Members	16,788	-	16,788
<b>Sub-total Central Government</b>	<b>244,012,879</b>	<b>79,517,870</b>	<b>323,530,749</b>



**Table 3 Resource Departmental Expenditure Limits 2017-18**

	£'000		
	Voted	Non-Voted	Total
House of Commons: Administration †††	229,296	-	229,296
National Audit Office †††	66,600	300	66,900
Electoral Commission †††	14,460	253	14,713
Independent Parliamentary Standards Authority †††	192,150	-	192,150
Local Government Boundary Commission for England †††	2,137		2,137
<b>Sub-total independent entities</b>	<b>504,643</b>	<b>553</b>	<b>505,196</b>
<b>Total</b>	<b>244,517,522</b>	<b>79,518,423</b>	<b>324,035,945</b>

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

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

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

**Table 4 Administration Budgets 2017-18**

	£'000		
	Voted	Non-Voted	Total
<b>Department</b>			
Ministry of Defence	1,541,000	-	1,541,000
Security and Intelligence Agencies	74,000	-	74,000
Home Office	347,364	-	347,364
National Crime Agency	30,950	-	30,950
Foreign and Commonwealth Office	182,703	-	182,703
Department for International Development	114,000	-	114,000
Department of Health	2,939,060	-	2,939,060
Department for Work and Pensions	901,000	-	901,000
Department for Education	518,460	-	518,460
Office for Standards in Education, Children's Services and Skills	14,950	-	14,950
Office of Qualifications and Examinations Regulation	15,267	-	15,267
Department for Business, Energy and Industrial Strategy	404,116	-	404,116
Department for Transport	261,368	6,632	268,000
Department for Exiting the European Union	101,040	-	101,040
Department for International Trade	71,430	-	71,430
Department for Culture, Media and Sport	186,955	-30,000	156,955
DCLG - Communities	266,163	-	266,163
Ministry of Justice	555,388	-	555,388
Crown Prosecution Service	31,600	-	31,600
Serious Fraud Office	7,400	-	7,400
HM Procurator General and Treasury Solicitor	8,310	-	8,310
Department for Environment, Food and Rural Affairs	476,832	-	476,832
HM Revenue and Customs	840,826	54,274	895,100
HM Treasury	151,778	-	151,778
Cabinet Office	160,939	-	160,939
Scotland Office and Office of the Advocate General	8,870	-	8,870
Northern Ireland Office	15,676	-	15,676
Wales Office	4,390	-	4,390
National Savings and Investments	137,911	-	137,911
Charity Commission	22,310	-	22,310
Competition and Markets Authority	18,885	-	18,885
Food Standards Agency	43,235	-	43,235
The National Archives	9,540	-	9,540
United Kingdom Supreme Court	920	-	920
Government Actuary's Department	1	-	1
Office of Gas and Electricity Markets	701	-	701
Office of Road and Rail	3	-	3
Water Services Regulation Authority	140	-	140
Export Credits Guarantee Department	1	-	1
<b>Total</b>	<b>10,465,482</b>	<b>30,906</b>	<b>10,496,388</b>

**Table 5 Capital Departmental Expenditure Limits 2017-18**

	<b>£'000</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
<b>Department †</b>			
Ministry of Defence	8,529,692	-	8,529,692
Security and Intelligence Agencies	609,700	-	609,700
Home Office	515,919	-	515,919
National Crime Agency	50,000	-	50,000
Foreign and Commonwealth Office	134,442	-	134,442
Department for International Development	2,888,301	-	2,888,301
Department of Health	6,083,981	-	6,083,981
Department for Work and Pensions	337,500	40,200	377,700
Department for Education ††	4,509,251	672,819	5,182,070
Office for Standards in Education, Children's Services and Skills	-	-	-
Office of Qualifications and Examinations Regulation	-	-	-
Department for Business, Energy and Industrial Strategy	10,895,941	-	10,895,941
Department for Transport	6,410,100	-	6,410,100
Department for Exiting the European Union	100	-	100
Department for International Trade	6,660	-	6,660
Department for Culture, Media and Sport	449,437	-	449,437
DCLG - Communities	6,512,343	-	6,512,343
DCLG - Local Government	-	-	-
Ministry of Justice	742,150	-	742,150
Crown Prosecution Service	10,300	-	10,300
Serious Fraud Office	1,700	-	1,700
HM Procurator General and Treasury Solicitor	2,900	-	2,900
Department for Environment, Food and Rural Affairs	685,100	-	685,100
HM Revenue and Customs	246,790	-	246,790
HM Treasury	186,965	-	186,965
Cabinet Office	97,010	-	97,010
Scottish Government	-	3,389,256	3,389,256
Scotland Office and Office of the Advocate General	50	-	50
Northern Ireland Executive	-	1,209,817	1,209,817
Northern Ireland Office	530	-	530
Welsh Government	-	1,603,796	1,603,796
Wales Office	30	-	30
National Savings and Investments	620	-	620
Charity Commission	1,120	-	1,120
Competition and Markets Authority	1,300	-	1,300
The Statistics Board	14,030	-	14,030
Food Standards Agency	5,921	-	5,921
The National Archives	2,700	-	2,700
United Kingdom Supreme Court	450	-	450
Government Actuary's Department	200	-	200
Office of Gas and Electricity Markets	5,239	-	5,239
Office of Rail and Road	720	-	720
Water Services Regulation Authority	370	-	370
Export Credits Guarantee Department	300	-	300
Office of the Parliamentary Commissioner for Administration and the Health Service	700	-	700
Commissioner for England			
House of Lords	55,396	-	55,396
House of Commons: Members	-	-	-
<b>Sub-total Central Government</b>	<b>49,995,958</b>	<b>6,915,888</b>	<b>56,911,846</b>

**Table 5 Capital Departmental Expenditure Limits 2017-18**

	£'000		
	Voted	Non-Voted	Total
House of Commons: Administration †††	150,168	-	150,168
National Audit Office †††	1,300	-	1,300
Electoral Commission †††	500	-	500
Independent Parliamentary Standards Authority †††	2,460	-	2,460
Local Government Boundary Commission for England †††	50	-	50
<b>Sub-total independent entities</b>	<b>154,478</b>	<b>-</b>	<b>154,478</b>
<b>Total</b>	<b>50,150,436</b>	<b>6,915,888</b>	<b>57,066,324</b>

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

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

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

## **Section 6.**

# **Individual Main Estimates**

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# Ministry of Defence

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## Introduction

1. The Estimate provides for expenditure primarily to meet the costs of the Department's operational, support and logistics services, and providing the equipment capability required by Defence policy; Operations in support of government endorsed peacekeeping operations and for Conflict Pools. War Pensions Benefit provides for payment of war disablement and war widows' pensions in accordance with relevant legislation.
2. Some advances made periodically for the UK share of costs for collaborative projects will be charged to the Estimate at the time of issue and the MoD will be provided with periodic statements of actual expenditure incurred.
3. The Ministry of Defence is responsible for administering the funding for this Estimate.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	36,035,225,000	-	36,035,225,000
Capital	8,529,692,000	-	8,529,692,000
<b>Annually Managed Expenditure</b>			
Resource	1,382,550,000	-	1,382,550,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	37,417,775,000	-	37,417,775,000
Capital	8,529,692,000	-	8,529,692,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>37,113,920,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Ministry of Defence on:

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

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

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



## Part I (continued)

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

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

### Income arising from:

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

### **Annually Managed Expenditure:**

#### Expenditure arising from:

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

Ministry of Defence will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	36,035,225,000	16,399,358,000	<b>19,635,867,000</b>
Capital	8,529,692,000	4,103,400,000	<b>4,426,292,000</b>
<b>Annually Managed Expenditure</b>			
Resource	1,382,550,000	564,750,000	<b>817,800,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>37,113,920,000</b>	<b>16,453,438,000</b>	<b>20,660,482,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
1,541,000	-	1,541,000	35,534,184	-1,039,959	34,494,225	8,784,869	-255,177	8,529,692	35,669,220	8,752,975
<i>Of which:</i>										
A Provision of Defence Capability Service Personnel Costs										
-	-	-	9,468,345	-	9,468,345	-	-	-	9,009,826	-
B Provision of Defence Capability Civilian Personnel Costs										
-	-	-	1,777,562	-	1,777,562	-	-	-	1,349,238	-
C Provision of Defence Capability Infrastructure costs										
-	-	-	4,252,819	-	4,252,819	-	-	-	4,176,757	-
D Provision of Defence Capability Inventory Consumption										
-	-	-	1,663,322	-	1,663,322	-	-	-	1,201,507	-
E Provision of Defence Capability Equipment Support Costs										
-	-	-	6,421,694	-	6,421,694	-	-	-	6,523,938	-
F Provision of Defence Capability Other Costs and Services										
-	-	-	916,421	-	916,421	-	-	-	1,148,214	-
G Provision of Defence Capability Receipts and other Income										
-	-	-	16,100	-1,039,959	-1,023,859	-	-	-	-1,082,130	-
H Provision of Defence Capability Depreciation and Impairments Costs										
-	-	-	8,494,000	-	8,494,000	-	-	-	8,840,059	-
I Provision of Defence Capability Cash Release of Provisions Costs										
-	-	-	259,750	-	259,750	-	-	-	265,000	-
J Provision of Defence Capability Capital Single Use Military Equipment										
-	-	-	-	-	-	3,971,144	-	3,971,144	-	4,736,697
K Provision of Defence Capability Other Capital (Fiscal)										
-	-	-	-	-	-	2,712,777	-	2,712,777	-	2,412,051
L Provision of Defence Capability Fiscal Assets / Estate Disposal										
-	-	-	-	-	-	-	-251,000	-251,000	-	-193,000
M Provision of Defence Capability New Loans and Loan Repayment										
-	-	-	-	-	-	20,000	-4,177	15,823	-	-4,100
N Provision of Defence Capability Research and Development Costs										
-	-	-	64,682	-	64,682	1,921,000	-	1,921,000	190,000	1,582,480
O Provision of Defence Capability Administration Civilian Personnel Costs										
395,000	-	395,000	-	-	-	-	-	-	400,000	-
P Provision of Defence Capability Administration Other Costs and Services										
556,000	-	556,000	-	-	-	-	-	-	495,699	-
Q Operations Service Personnel Staff Cost										
-	-	-	14,200	-	14,200	-	-	-	24,930	-
R Operations and Peacekeeping Civilian Personnel Staff Costs										
-	-	-	1,200	-	1,200	-	-	-	5,420	-
S Operations Infrastructure Costs										
-	-	-	22,800	-	22,800	-	-	-	57,140	-

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

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
T Operations Inventory Consumption										
-	-	-	29,200	-	29,200	-	-	-	68,990	-
U Operations Equipment Support Costs										
-	-	-	154,200	-	154,200	-	-	-	274,030	-
V Operations Other Costs and Services										
-	-	-	29,900	-	29,900	-	-	-	39,440	-
W Operations Receipts and other Income										
-	-	-	-1,500	-	-1,500	-	-	-	-24,040	-
X Operations Capital Single Use Military Equipment										
-	-	-	-	-	-	80,000	-	80,000	-	117,950
Y Non Departmental Public Bodies Costs (net)										
-	-	-	172,908	-	172,908	8,345	-	8,345	181,292	2,905
Z Defence Capability Admin Service Pers Costs										
590,000	-	590,000	-	-	-	-	-	-	590,000	-
AA Defence Capability DE&S DEL Costs										
-	-	-	979,008	-	979,008	71,603	-	71,603	1,000,209	95,342
AB War Pension Benefits Programme Costs										
-	-	-	733,000	-	733,000	-	-	-	767,500	-
AC Conflict, Stability and Security Fund										
-	-	-	64,573	-	64,573	-	-	-	88,401	600
<i>Operations Depreciation and Impairment Costs</i>										
-	-	-	-	-	-	-	-	-	60,000	-
<i>Operations Other Capital (Fiscal)</i>										
-	-	-	-	-	-	-	-	-	-	2,050
<i>Cash Release of Provisions Admin Costs</i>										
-	-	-	-	-	-	-	-	-	17,800	-
<b>Total Spending in DEL</b>										
<b>1,541,000</b>	<b>-</b>	<b>1,541,000</b>	<b>35,534,184</b>	<b>-1,039,959</b>	<b>34,494,225</b>	<b>8,784,869</b>	<b>-255,177</b>	<b>8,529,692</b>	<b>35,669,220</b>	<b>8,752,975</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1,382,550	-	1,382,550	-	-	-	1,746,000	-
<i>Of which:</i>										
AD Provision of Defence Capability Depreciation and Impairment Costs										
-	-	-	1,064,700	-	1,064,700	-	-	-	920,000	-
AE Provision of Defence Capability Provisions Costs										
-	-	-	277,600	-	277,600	-	-	-	791,000	-
AF Provision of Defence Cash Release of Provisions Costs										
-	-	-	-259,750	-	-259,750	-	-	-	-265,000	-
AG Movement On Fair Value of Financial Instruments										
-	-	-	300,000	-	300,000	-	-	-	300,000	-

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

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Total Spending in AME</b>										
-	-	-	1,382,550	-	1,382,550	-	-	-	1,746,000	-
<b>Total for Estimate</b>										
1,541,000	-	1,541,000	36,916,734	-1,039,959	35,876,775	8,784,869	-255,177	8,529,692	37,415,220	8,752,975
<i>Of which:</i>										
<b>Voted Expenditure</b>										
1,541,000	-	1,541,000	36,916,734	-1,039,959	35,876,775	8,784,869	-255,177	8,529,692	37,415,220	8,752,975
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>37,417,775</b>	<b>37,415,220</b>	<b>40,527,343</b>
<b>Net Capital Requirement</b>	<b>8,529,692</b>	<b>8,752,975</b>	<b>8,431,598</b>
<b>Accruals to cash adjustments</b>	<b>-8,833,547</b>	<b>-9,605,000</b>	<b>-13,876,523</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-181,253	-184,197	-167,164
Add cash grant-in-aid	173,256	174,256	184,577
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-9,858,700	-10,120,059	-7,974,476
New provisions and adjustments to previous provisions	-277,600	-791,000	-6,162,261
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-13,644
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	150,000	150,000	-
Increase (+) / Decrease (-) in debtors	200,000	200,000	-
Increase (-) / Decrease (+) in creditors	701,000	701,000	-
Use of provisions	259,750	265,000	256,445
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>37,113,920</b>	<b>36,563,195</b>	<b>35,082,418</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	1,541,000	1,503,499	1,487,168
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	<b>1,541,000</b>	<b>1,503,499</b>	<b>1,487,168</b>
Gross Programme Costs	35,211,370	35,127,211	38,534,749
<i>Less:</i>			
Programme DEL Income	-1,039,959	-981,570	-1,084,008
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>34,171,411</b>	<b>34,145,641</b>	<b>37,450,741</b>
<b>Total Net Operating Costs</b>	<b>35,712,411</b>	<b>35,649,140</b>	<b>38,937,909</b>
<i>Of which:</i>			
Resource DEL	32,149,111	31,827,140	30,656,158
Capital DEL	1,921,000	1,811,000	1,921,983
Resource AME	1,642,300	2,011,000	6,359,768
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	-1,921,000	-1,811,000	-1,921,983
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	3,626,364	3,577,080	3,511,417
<b>Total Resource Budget</b>	<b>37,417,775</b>	<b>37,415,220</b>	<b>40,527,343</b>
<i>Of which:</i>			
Resource DEL	36,035,225	35,669,220	34,424,020
Resource AME	1,382,550	1,746,000	6,103,323
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>37,417,775</b>	<b>37,415,220</b>	<b>40,527,343</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-1,039,959</b>	<b>-981,570</b>	<b>-1,084,008</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-750,750	-706,808	-696,005
<i>Of which:</i>			
G Provision of Defence Capability Receipts and other Income	-750,750	-702,508	-670,429
W Operations Receipts and other Income	-	-4,300	-9,468
AA Defence Capability DE&S DEL Costs	-	-	-16,108
AC Conflict, Stability and Security Fund	-	-	-
Interest and Dividends	-	-	-67,021
<i>Of which:</i>			
G Provision of Defence Capability Receipts and other Income	-	-	-67,019
W Operations Receipts and other Income	-	-	-2
Other Income	-289,209	-274,762	-320,982
<i>Of which:</i>			
A Provision of Defence Capability Service Personnel Costs	-	-	-33,953
B Provision of Defence Capability Civilian Personnel Costs	-	-	-33,565
G Provision of Defence Capability Receipts and other Income	-289,209	-274,762	-253,394
R Operations and Peacekeeping Civilian Personnel Staff Costs	-	-	-
W Operations Receipts and other Income	-	-	-23
AA Defence Capability DE&S DEL Costs	-	-	-47
<b>Total Programme</b>	<b>-1,039,959</b>	<b>-981,570</b>	<b>-1,084,008</b>
<b>Total Voted Resource Income</b>	<b>-1,039,959</b>	<b>-981,570</b>	<b>-1,084,008</b>
<b>Voted Capital DEL</b>	<b>-255,177</b>	<b>-197,100</b>	<b>-612,505</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-251,000	-193,000	-609,285
<i>Of which:</i>			
J Provision of Defence Capability Capital Single Use Military Equipment	-	-	-43,429
K Provision of Defence Capability Other Capital (Fiscal)	-	-	-142,491
L Provision of Defence Capability Fiscal Assets / Estate Disposal	-251,000	-193,000	-423,365
Repayments	-4,177	-4,100	-3,220
<i>Of which:</i>			
M Provision of Defence Capability New Loans and Loan Repayment	-4,177	-4,100	-3,220
<b>Total Programme</b>	<b>-255,177</b>	<b>-197,100</b>	<b>-612,505</b>
<b>Total Voted Capital Income</b>	<b>-255,177</b>	<b>-197,100</b>	<b>-612,505</b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.



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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Stephen Lovegrove
<b>Executive Agency Accounting Officers:</b>	
Mr Anthony Douglas	Defence Equipment and Support

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

### ALB Accounting Officers:

Mr Gary Lashko	Royal Hospital Chelsea
Professor Dominic Tweddle	National Museum of the Royal Navy
Mrs Janice Murray	National Army Museum
Major General Jamie H Gordon CB CBE	Council of Reserve and Cadet Forces Association
Ms Maggie Appleton MBE	Royal Airforce Museum
Victoria Wallace	Commonwealth War Graves Commission
Mrs Marcine Waterman	Single Source Regulations Office

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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
Y-DEL	Commonwealth War Graves Commission	51,731	-	51,731
Y-DEL	National Army Museum	6,410	1,516	6,378
Y-DEL	National Museum of the Royal Navy	637	4,170	3,391
Y-DEL	Royal Air Force Museum	9,030	-	9,030
Y-DEL	Royal Hospital, Chelsea	11,918	2,659	12,114
Y-DEL	Single Source Regulations Office	5,300	-	5,300
Y-DEL	Territorial, Auxiliary and Volunteer Reserve Associations established under s 110 of the Reserve Act	87,882	-	85,312
<b>Total</b>		<b>172,908</b>	<b>8,345</b>	<b>173,256</b>

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

Whilst still subject to Trade Union consultation at the time of publication, for the Financial Year 2017-18 it is proposed that Top Level Budget (TLB) holders delegate authority to make special bonus payments to civilian staff, to either an individual or to a team, in recognition of exceptional performance in a one-off task/situation, or for achievement of a significant personal development activity. Awards will not exceed £5,000 per person, and will not exceed 0.4% of the civilian paybill for the TLB in total.

TLB holders are also able to authorise non-cash awards, which include such items as retail outlet or theatre ticket vouchers. Individual awards will not exceed £100 and nor will they in total exceed 0.1% of the civilian pay bill for the TLB.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent liabilities valued in excess of 300 thousand pounds, are as follows:	
<b><u>Statutory Liabilities Charged To Resource Estimates</u></b>	
1. Statutory liabilities in relation to the operation of International Military Services Limited.	Statutory Limit £50,000 (£100,000 with Commons approval)
<b><u>Non-Statutory Liabilities Charged To Resource Estimates</u></b>	
2. Liability arising from the sale of Married Quarters estate.	17,031
3. Indemnity to the Babcock Group in respect of nuclear risks under the Nuclear Installations Act 1965.	Unquantifiable
4. Indemnities to the Babcock Group in respect of non-nuclear risks resulting from claims for damage to property or death and personal injury to a third party.	Unquantifiable
5. Indemnity to Rolls Royce Power in respect of Rolls Royce being unable to obtain commercial insurance of the Rolls Royce Core Factory and associated Neptune Test reactor facility for third party risks.	Unquantifiable
6. Standard shipbuilding indemnity in respect of Vanguard and Astute class submarines.	Unquantifiable
7. Residual public liability arising out of the disbanding of DERA as a MOD trading agency and the formation of QinetiQ on 1 July 2001.	Unquantifiable
8. Environmental losses incurred by QinetiQ arising from certain defined materials at specific properties before the formation of QinetiQ on 1 July 2001.	Unquantifiable
9. Remediation costs associated with the discovery of unknown environmental contamination at the Fleetlands site.	17,000
10. Legal claims (personal). Created by the percentage of legal claims that are repudiated by the Dept	46,656
11. Environmental clean up costs.	38,302
12. Early termination of leases relating to property in Germany.	10,000

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

Nature of liability	£'000
13. Potential redundancy liability for employees at several sites due to USVF re-basing as part of US European Infrastructure Consolidation (EIC).	6,000
14. Government Pipeline and Storage System - compensation to landowners where GPSS laid outside deviation limits or where Secretary of State's rights in respect of GPSS are lost.	5,606
15. Relocation of cables in support of the dredging necessary for QE Class Carriers.	1,080
16. Contractor claims relating to Defence Animal Centre Infrastructure project deferment or termination.	500
17. Potential further and higher education costs for service personnel under the Enhanced Learning Credit scheme.	Unquantifiable
18. Indemnity for early termination of the Forces Broadcasting Service contract.	Unquantifiable
19. Indemnity for live firing of missiles at overseas ranges.	Unquantifiable
20. The Department has a number of sites where it may be necessary to carry out decontamination work. As it is not practicable or cost effective to identify all contamination at those sites, any possible liability is not quantifiable, so possible site remediation exposure is recognised as an unquantifiable contingent liability.	Unquantifiable
21. Liabilities arising from insurance risk of exhibits on loan to the museums of the Royal Navy, Army and Royal Air Force.	1,908
22. Potential redundancy costs for employees at the Defence College of Technical Training.	1,900
23. Indemnity given in relation to the disposal of Gruinard Island in the event of claims arising from the outbreak of specific strains of anthrax on the Island.	Unquantifiable
24. Indemnities under standard terms to contractors for contractors' personnel on Government premises for Sensors Support Optimisation Project, the Puma Mark 2 Helicopter Interim Support Arrangement and the operator of the Apache helicopter integrated operational support contract	Unquantifiable
25. Indemnity in respect of nuclear risk in support of Framework Contracts under Next Generation Estate Contracts.	Unquantifiable
26. Residual employee disease liability arising out of the disbanding of DERA as a MOD trading agency and the formation of QinetiQ on 1 July 2001.	Unquantifiable
27. Indemnities for contractors under standard contract for the Joint Operational Fuel Systems and Cerberus Projects.	Unquantifiable
28. New Fair Deal Arrangements for staff Pensions: staff transfers from Central Government.	Unquantifiable

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

Nature of liability	£'000
29. Indemnity for possible damage caused by contractors on Government property	395,000
30. Indemnity to contractors for third party risks.	282,000
31. Liability for redundancy following contractorisation	248,865
32. Indemnity to contractors for loss or damage to issued property.	10,000
33. New Fair Deal Arrangements for staff Pensions: staff transfers from Central Government.	684
34. Indemnity to Contractors for service failure.	359
35. Indemnities to AWE Management Ltd for nuclear and non-nuclear risks.	Unquantifiable
36. Indemnities to Rolls-Royce and BAE Systems for risks associated with the handling of fissile materials	Unquantifiable
37. Indemnity related to potential damages awarded following sale of electromagnetic spectrum	Unquantifiable
38. Service Life Insurance – providing access to life insurance for service personnel. Details of the scheme and key features can be found at <a href="http://www.sli365.com">www.sli365.com</a> .	Unquantifiable
39. Guarantee to NAAFI that the Department will reimburse 90% of their additional costs arising from any changes in MOD's service requirements.	Unquantifiable
40. Indemnity to contractors for potential third party risks arising from construction of Queen Elizabeth carriers.	Unquantifiable
41. Indemnity for non-nuclear events at HMNB Clyde.	Unquantifiable
42. Strategic Weapons System Activities Future Delivery Project outsourced contract includes an indemnity for Non nuclear events.	Unquantifiable
43. Potential Claims following a 2011 Court of Appeal case established that Dependent LECs are covered by UK employment legislation.	Unquantifiable
44. Indemnity to Rolls-Royce for redundancy costs in the event of the termination of the nuclear submarine construction programme.	Unquantifiable
45. Indemnity to BT in respect of early termination of The Defence Fixed Telecommunications Service Contract	Unquantifiable

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
F-DEL	NATO Military Budgets	132,385
F-DEL	UK Contribution to the Comprehensive Test Ban Treaty Verification Scheme	5,782
F-DEL	Western European Union Centre	1,784





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# Security and Intelligence Agencies

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## Introduction

1. This Estimate provides for all the administration costs and other expenditures of the Government Communication Headquarters (GCHQ) , the Secret Intelligence Service (SIS) and the Security Service (MI5)

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	2,401,005,000	-	2,401,005,000
Capital	609,700,000	-	609,700,000
<b>Annually Managed Expenditure</b>			
Resource	39,050,000	-	39,050,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,440,055,000	-	2,440,055,000
Capital	609,700,000	-	609,700,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>2,746,030,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Security and Intelligence Agencies on:

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

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

Income arising from:

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

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

Provisions and other non-cash items.

Security and Intelligence Agencies will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	2,401,005,000	990,526,000	<b>1,410,479,000</b>
Capital	609,700,000	292,172,000	<b>317,528,000</b>
<b>Annually Managed Expenditure</b>			
Resource	39,050,000	17,573,000	<b>21,477,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>2,746,030,000</b>	<b>1,163,447,000</b>	<b>1,582,583,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
74,200	-200	74,000	2,505,957	-178,952	2,327,005	632,700	-23,000	609,700	2,284,568	607,897
<i>Of which:</i>										
A Security and Intelligence Agencies										
74,200	-200	74,000	2,505,957	-178,952	2,327,005	632,700	-23,000	609,700	2,284,568	607,897
<b>Total Spending in DEL</b>										
74,200	-200	74,000	2,505,957	-178,952	2,327,005	632,700	-23,000	609,700	2,284,568	607,897
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	39,050	-	39,050	-	-	-	31,050	-
<i>Of which:</i>										
B Spending in Annually Managed Expenditure										
-	-	-	39,050	-	39,050	-	-	-	31,050	-
<b>Total Spending in AME</b>										
-	-	-	39,050	-	39,050	-	-	-	31,050	-
<b>Total for Estimate</b>										
74,200	-200	74,000	2,545,007	-178,952	2,366,055	632,700	-23,000	609,700	2,315,618	607,897
<i>Of which:</i>										
<b>Voted Expenditure</b>										
74,200	-200	74,000	2,545,007	-178,952	2,366,055	632,700	-23,000	609,700	2,315,618	607,897
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>2,440,055</b>	<b>2,315,618</b>	<b>2,301,542</b>
<b>Net Capital Requirement</b>	<b>609,700</b>	<b>607,897</b>	<b>574,384</b>
<b>Accruals to cash adjustments</b>	<b>-303,725</b>	<b>-274,650</b>	<b>-492,791</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-390,950	-385,500	-544,891
New provisions and adjustments to previous provisions	-2,500	850	4,301
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-275	-	-259
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	90,000	110,000	48,058
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,746,030</b>	<b>2,648,865</b>	<b>2,383,135</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	74,200	72,000	63,275
<i>Less:</i>			
Administration DEL Income	-200	-200	-157
<b>Net Administration Costs</b>	<b>74,000</b>	<b>71,800</b>	<b>63,118</b>
Gross Programme Costs	2,740,207	2,564,896	2,605,467
<i>Less:</i>			
Programme DEL Income	-201,452	-171,000	-197,362
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>2,538,755</b>	<b>2,393,896</b>	<b>2,408,105</b>
<b>Total Net Operating Costs</b>	<b>2,612,755</b>	<b>2,465,696</b>	<b>2,471,223</b>
<i>Of which:</i>			
Resource DEL	2,401,005	2,284,568	2,166,569
Capital DEL	172,700	150,078	169,681
Resource AME	39,050	31,050	134,973
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	-172,700	-150,078	-169,681
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>2,440,055</b>	<b>2,315,618</b>	<b>2,301,542</b>
<i>Of which:</i>			
Resource DEL	2,401,005	2,284,568	2,166,569
Resource AME	39,050	31,050	134,973
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>2,440,055</b>	<b>2,315,618</b>	<b>2,301,542</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-179,152</b>	<b>-154,169</b>	<b>-191,690</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-200	-200	-157
<i>Of which:</i>			
A: Security and Intelligence Agencies	-200	-200	-157
Total Administration	-200	-200	-157
Programme			
Sales of Goods and Services	-178,952	-153,969	-191,533
<i>Of which:</i>			
A: Security and Intelligence Agencies	-178,952	-153,969	-191,533
Total Programme	-178,952	-153,969	-191,533
<b>Total Voted Resource Income</b>	<b>-179,152</b>	<b>-154,169</b>	<b>-191,690</b>
<b>Voted Capital DEL</b>	<b>-23,000</b>	<b>-30,031</b>	<b>-6,373</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-500	-13,000	-544
<i>Of which:</i>			
A: Security and Intelligence Agencies	-500	-13,000	-544
Sales of Goods and Services	-	-17,031	-
<i>Of which:</i>			
A: Security and Intelligence Agencies	-	-17,031	-
Other Grants	-22,500	-	-5,829
<i>Of which:</i>			
A: Security and Intelligence Agencies	-22,500	-	-5,829
Total Programme	-23,000	-30,031	-6,373
<b>Total Voted Capital Income</b>	<b>-23,000</b>	<b>-30,031</b>	<b>-6,373</b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Mark Sedwill

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.



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# Home Office

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## Introduction

The Estimate provides for expenditure by and income of the Home Office for:

1. working on the problems caused by illegal drug use;
2. shaping the alcohol strategy, policy and licensing conditions;
3. keeping the United Kingdom safe from the threat of terrorism;
4. reducing and preventing crime, and ensuring people feel safe in their homes and communities;
5. securing the UK border and controlling immigration;
6. considering applications to enter and stay in the UK;
7. issuing passports and visas;  
supporting visible, responsible and accountable policing by empowering the public and freeing up the police to
8. fight crime and
9. fire prevention and rescue.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	10,510,369,000	-	10,510,369,000
Capital	515,919,000	-	515,919,000
<b>Annually Managed Expenditure</b>			
Resource	2,497,825,000	-	2,497,825,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	13,008,194,000	-	13,008,194,000
Capital	515,919,000	-	515,919,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>13,417,921,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Home Office on:

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

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

Safeguarding children and vulnerable adults including reducing and preventing child trafficking and modern slavery; registration of forensic practitioners; grants to, and other expenditure on behalf of associated entities.

Identity management; passports.

Emergency planning and services; counter-terrorism and intelligence.

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

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

Immigration Health Surcharge and Immigration Skills Charge.

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## Part I

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

Income arising from:

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

Identity management and data protection; passports and certificates.

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

Responsibility for and inspections of crown premises and emergency services.

Cyber crime. Contributions for Police IT services.

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

Immigration Health Surcharge and Immigration Skills Charge.

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

**Annually Managed Expenditure:**

Expenditure arising from:

Pensions; and other non-cash items.

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

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**Part I**

£

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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	10,510,369,000	4,776,726,000	<b>5,733,643,000</b>
Capital	515,919,000	214,858,000	<b>301,061,000</b>
<b>Annually Managed Expenditure</b>			
Resource	2,497,825,000	2,000,000,000	<b>497,825,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>13,417,921,000</b>	<b>6,968,463,000</b>	<b>6,449,458,000</b>

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## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
454,624	-107,260	347,364	12,521,614	-2,358,609	10,163,005	519,868	-3,949	515,919	10,573,025	481,914
<i>Of which:</i>										
A Crime Policing and Fire Group										
61,961	-3,477	58,484	8,504,868	-48,680	8,456,188	151,606	-	151,606	8,366,024	82,335
B Office for Security and Counter Terrorism										
45,420	-	45,420	978,741	-199,643	779,098	121,995	-	121,995	856,340	105,481
C Immigration Enforcement										
7,000	-	7,000	438,700	-35,000	403,700	18,350	-	18,350	422,301	3,100
D UK Visas & Immigration										
13,590	-100	13,490	988,135	-1,499,214	-511,079	76,300	-	76,300	-517,925	-
E International & Immigration Policy										
23,000	-	23,000	34,420	-	34,420	660	-	660	142,845	660
F Border Force										
2,920	-	2,920	571,430	-22,000	549,430	71,400	-	71,400	500,186	70,800
G HM Passport Office										
49,609	-50,009	-400	301,690	-447,456	-145,766	14,500	-	14,500	-149,763	14,300
H Enablers										
247,048	-53,674	193,374	609,244	-106,616	502,628	54,542	-3,949	50,593	831,719	183,012
I Arms Length Bodies (Net)										
-	-	-	94,385	-	94,385	10,515	-	10,515	121,297	22,226
J European Solidarity Mechanism (Net)										
-	-	-	1	-	1	-	-	-	1	-
K DUP										
4,076	-	4,076	-	-	-	-	-	-	-	-
<b>Total Spending in DEL</b>										
454,624	-107,260	347,364	12,521,614	-2,358,609	10,163,005	519,868	-3,949	515,919	10,573,025	481,914
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	2,497,825	-	2,497,825	-	-	-	2,472,781	3,100
<i>Of which:</i>										
L AME Charges										
-	-	-	4,854	-	4,854	-	-	-	82,854	-
M Police and Fire Superannuation										
-	-	-	2,492,970	-	2,492,970	-	-	-	2,351,926	3,100
N AME Charges Arms Length Bodies (Net)										
-	-	-	1	-	1	-	-	-	38,001	-
<b>Total Spending in AME</b>										
-	-	-	2,497,825	-	2,497,825	-	-	-	2,472,781	3,100

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Total for Estimate</b>										
454,624	-107,260	347,364	15,019,439	-2,358,609	12,660,830	519,868	-3,949	515,919	13,045,806	485,014
<i>Of which:</i>										
<b>Voted Expenditure</b>										
454,624	-107,260	347,364	15,019,439	-2,358,609	12,660,830	519,868	-3,949	515,919	13,045,806	485,014
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>13,008,194</b>	<b>13,045,806</b>	<b>11,846,341</b>
<b>Net Capital Requirement</b>	<b>515,919</b>	<b>485,014</b>	<b>870,679</b>
<b>Accruals to cash adjustments</b>	<b>-106,192</b>	<b>-149,777</b>	<b>280,218</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-104,901	-181,524	-104,588
Add cash grant-in-aid	117,185	132,700	114,315
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-284,400	-234,277	-198,795
New provisions and adjustments to previous provisions	-	-78,000	171,007
Departmental Unallocated Provision	-4,076	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-676	-7,309
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-4,348
Increase (+) / Decrease (-) in debtors	50,000	60,000	38,095
Increase (-) / Decrease (+) in creditors	120,000	152,000	-182,741
Use of provisions	-	-	454,582
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>13,417,921</b>	<b>13,381,043</b>	<b>12,997,238</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	450,548	348,154	484,984
<i>Less:</i>			
Administration DEL Income	-107,260	-88,137	-131,976
<b>Net Administration Costs</b>	<b>343,288</b>	<b>260,017</b>	<b>353,008</b>
Gross Programme Costs	15,235,420	15,266,543	14,266,473
<i>Less:</i>			
Programme DEL Income	-2,362,558	-2,377,245	-2,032,222
Programme AME Income	-	-1	-1,599
Non-budget income	-178,605	-81,300	-110,740
<b>Net Programme Costs</b>	<b>12,694,257</b>	<b>12,807,997</b>	<b>12,121,912</b>
<b>Total Net Operating Costs</b>	<b>13,037,545</b>	<b>13,068,014</b>	<b>12,474,920</b>
<i>Of which:</i>			
Resource DEL	10,506,293	10,471,882	10,307,160
Capital DEL	212,032	201,551	263,191
Resource AME	2,497,825	2,472,781	1,975,739
Capital AME	-	3,100	-
Non-budget	-178,605	-81,300	-71,170
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	4,076	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-212,032	-204,651	-263,191
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	178,605	81,300	110,740
Other adjustments	-	101,143	-476,128
<b>Total Resource Budget</b>	<b>13,008,194</b>	<b>13,045,806</b>	<b>11,846,341</b>
<i>Of which:</i>			
Resource DEL	10,510,369	10,573,025	10,325,093
Resource AME	2,497,825	2,472,781	1,521,248
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>13,008,194</b>	<b>13,045,806</b>	<b>11,846,341</b>



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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-2,465,869</b>	<b>-2,464,054</b>	<b>-2,162,232</b>
<i>Of which:</i>			
Administration			
EU Grants Received	-	-1,877	-40,182
<i>Of which:</i>			
H: Enablers	-	-1,877	-40,182
Sales of Goods and Services	-32,953	-7,977	-11,323
<i>Of which:</i>			
A: Crime Policing and Fire Group	-1,630	-	-1,433
D: UK Visas & Immigration	-100	-	-
F: Border Force	-	-	-114
H: Enablers	-31,223	-7,977	-9,776
Other Grants	-	-22,067	-28,307
<i>Of which:</i>			
A: Crime Policing and Fire Group	-	-1,776	-5,280
H: Enablers	-	-20,291	-23,027
Other Income	-22,451	-12,984	-16,129
<i>Of which:</i>			
A: Crime Policing and Fire Group	-	-	-366
B: Office for Security and Counter Terrorism	-	-	-2
E: International & Immigration Policy	-	-	-31
H: Enablers	-22,451	-12,984	-15,730
Taxation	-51,856	-43,232	-36,035
<i>Of which:</i>			
A: Crime Policing and Fire Group	-1,847	-	-1,548
G: HM Passport Office	-50,009	-43,232	-34,487
Total Administration	-107,260	-88,137	-131,976
Programme			
EU Grants Received	-52,158	-86,725	-19,645
<i>Of which:</i>			
B: Office for Security and Counter Terrorism	-	-	-5
C: Immigration Enforcement	-25,500	-24,285	-19,581
E: International & Immigration Policy	-	-	-288
F: Border Force	-	-220	-335
H: Enablers	-26,658	-62,220	564
Sales of Goods and Services	-1,614,936	-1,334,309	-1,078,776
<i>Of which:</i>			
A: Crime Policing and Fire Group	-1,157	7	-20,228
B: Office for Security and Counter Terrorism	-	-	-306
C: Immigration Enforcement	-	-50	-245
D: UK Visas & Immigration	-1,499,214	-1,182,543	-1,025,906
E: International & Immigration Policy	-	-	-1
F: Border Force	-20,053	-12,896	-6,478
G: HM Passport Office	-24,438	-31,700	-28,011
H: Enablers	-70,074	-107,127	2,399

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
Other Grants	-50,868	-118,520	-63,215
<i>Of which:</i>			
A: Crime Policing and Fire Group	-47,523	-92,980	-34,019
B: Office for Security and Counter Terrorism	-	-14,647	-14,523
D: UK Visas & Immigration	-	-	-18
F: Border Force	-	-	-36
G: HM Passport Office	-3,345	-4,200	-2,365
H: Enablers	-	-6,693	-12,254
Other Income	-10,399	-222,842	-229,319
<i>Of which:</i>			
A: Crime Policing and Fire Group	-	-	-8,339
B: Office for Security and Counter Terrorism	-	-650	-565
C: Immigration Enforcement	-500	-970	-1,285
D: UK Visas & Immigration	-	-200,102	-209,016
E: International & Immigration Policy	-	-1,350	-906
F: Border Force	-	-12,030	-3,722
G: HM Passport Office	-15	-	-
H: Enablers	-9,884	-7,740	-5,486
Taxation	-630,248	-613,521	-639,301
<i>Of which:</i>			
B: Office for Security and Counter Terrorism	-199,643	-184,000	-185,575
C: Immigration Enforcement	-9,000	-6,584	-9,541
D: UK Visas & Immigration	-	-	-1
F: Border Force	-1,947	-1,854	-1,423
G: HM Passport Office	-419,658	-421,083	-442,761
Total Programme	-2,358,609	-2,375,917	-2,030,256
<b>Voted Resource AME</b>	-	-	<b>-1,599</b>
<i>Of which:</i>			
Programme	-	-	-
Other Income	-	-	-1,599
<i>Of which:</i>			
M: Police and Fire Superannuation	-	-	-1,599
Total Programme	-	-	-1,599
<b>Total Voted Resource Income</b>	<b>-2,465,869</b>	<b>-2,464,054</b>	<b>-2,163,831</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Capital DEL</b>	<b>-3,949</b>	<b>-1,328</b>	<b>-24,745</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-22,779
<i>Of which:</i>			
A: Crime Policing and Fire Group	-	-	397
B: Office for Security and Counter Terrorism	-	-	-2,150
F: Border Force	-	-	-163
G: HM Passport Office	-	-	-388
H: Enablers	-	-	-20,475
Sales of Goods and Services	-3,949	-2,914	-
<i>Of which:</i>			
H: Enablers	-3,949	-2,914	-
Other Grants	-	1,586	-1,966
<i>Of which:</i>			
F: Border Force	-	-	-542
H: Enablers	-	1,586	-1,424
Total Programme	-3,949	-1,328	-24,745
<b>Voted Capital AME</b>	<b>-</b>	<b>-1</b>	<b>-</b>
<i>Of which:</i>			
Programme			
Other Grants	-	-1	-
<i>Of which:</i>			
M: Police and Fire Superannuation	-	-1	-
Total Programme	-	-1	-
<b>Total Voted Capital Income</b>	<b>-3,949</b>	<b>-1,329</b>	<b>-24,745</b>

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

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

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-178,605	-178,605	-81,300	-81,300	-110,740	-110,740
<b>Total</b>	<b>-178,605</b>	<b>-178,605</b>	<b>-81,300</b>	<b>-81,300</b>	<b>-110,740</b>	<b>-110,740</b>

#### Detailed description of CFER sources

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Consular premium	-81,300	-81,300	-81,300	-81,300	-83,723	-83,723
Immigration penalties	-	-	-	-	-3,097	-3,097
Immigration Health Surcharge	-	-	-	-	-23,920	-23,920
Immigration Skills Charge	-97,305	-97,305	-	-	-	-
<b>Total</b>	<b>-178,605</b>	<b>-178,605</b>	<b>-81,300</b>	<b>-81,300</b>	<b>-110,740</b>	<b>-110,740</b>

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

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The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Philip Rutnam
<b>Additional Accounting Officers:</b>	Patsy Wilkinson for sections C,D,E,F,G

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been

### ALB Accounting Officers:

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

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
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), 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
I	College of Policing	37,000	4,000	37,000
I	Disclosure and Barring Service	-21,600	3,855	-
I	Gangmasters and Labour Abuse Authority	6,090	680	6,090
I	Independent Police Complaints Commission	70,474	1,580	70,474
I	Office of the Immigration Services Commissioner	2,421	-	3,621
I	Security Industry Authority	-	400	-
N	Independent Police Complaints Commission	1	-	-
<b>Total</b>		<b>94,386</b>	<b>10,515</b>	<b>117,185</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The Home Office has entered into the following quantifiable contingent liabilities by offering guarantees, indemnities or by giving letters of comfort. None of these is a contingent liability within the meaning of IAS 37 since the likelihood of a transfer of economic benefit in settlement is too remote.</p>	
<b>Non-statutory liabilities</b>	
Indemnity provided to British Airports Authority (BAA) in respect of damage or injury caused to third parties from the Home Office in their use of vehicles operating airside while transporting immigration officers between airside locations.	52,000
Indemnity granted in relation to Cyclamen programme up to a maximum €10m. (Minute dated 17 July 2009)	7,789
Indemnity arising from Riot Damage Costs. (Minute dated 21 May 2012)	10,000

### The following liabilities are judged to be unquantifiable:

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

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

#### **Border Force New Detection Technology (NDT)**

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

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

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

- i) Calais: Heartbeat equipment and building and Passive Millimetric Wave Imager ISO containers. Heartbeat equipment and two buildings in juxtaposed control zone commenced Spring 2004.
- ii) Coquelles: Heartbeat Detection Unit at the Euro tunnel operated in the juxtaposed control zone by the Home Office. Passive Millimetric Wave Imager ISO containers. Shelter for and Heartbeat detection equipment which is under control of, and operated by, the BF in the juxtaposed control zone.

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## Part III: Note K - Contingent Liabilities

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### Nature of liability

£'000

iii) Dunkerque: Heartbeat building commenced Summer 2005. Heartbeat equipment and building operated by the Home Office in the juxtaposed control zone and commenced operation in Spring 2004.

iv) Ostend: Heartbeat shelters.

v) St. Malo: CO2 probes to be operated by French operators.

vi) Vlissingen: Heartbeat equipment and shelters.

vii) Zeebrugge: Two further Heartbeat buildings and one Passive Millimetric Wave Imager ISO container.

The minutes also refer to the following:

Indemnity in respect of the deployment and/or demonstration of NDT by the BF in Europe. Within the scope of this indemnity "Europe" is defined as the member states of the Organisation for Security and Co-operation in Europe (OSCE); those North African and Middle Eastern countries with which the OSCE has special relationships.

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

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

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

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

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

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

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

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

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



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# National Crime Agency

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## Introduction

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

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

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	441,499,000	-	441,499,000
Capital	50,000,000	-	50,000,000
<b>Annually Managed Expenditure</b>			
Resource	50,000,000	-	50,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	491,499,000	-	491,499,000
Capital	50,000,000	-	50,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>525,000,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by National Crime Agency on:

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

UK and overseas activity including:

Principal function - Crime Reduction:

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

Investigating, prosecuting, preventing and disrupting people engaged in serious and organised crime and protection of victims. Other expenditure related to tackling crime to support the objectives of the National Crime Agency. Payment of grants to partners to promote and deliver National Crime Agency objectives; and the administration and operation of the department and other non-cash items.

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

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## Part I

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Principal function - Criminal Intelligence:

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

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

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

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

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

Protect: increase protection against serious and organised crime.

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

Income arising from:

UK and overseas activity including:

Training and accreditation fees;

Cyber Crime Prevention;

Asset Recovered Incentivisation Scheme;

Safeguarding children;

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

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

### **Annually Managed Expenditure:**

Expenditure arising from:

Pensions and other non cash items.

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

**Part I**

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	441,499,000	200,735,000	<b>240,764,000</b>
Capital	50,000,000	22,500,000	<b>27,500,000</b>
<b>Annually Managed Expenditure</b>			
Resource	50,000,000	63,000,000	<b>-13,000,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>525,000,000</b>	<b>216,000,000</b>	<b>309,000,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
31,733	-783	30,950	520,849	-110,300	410,549	74,190	-24,190	50,000	464,078	46,971
<i>Of which:</i>										
A National Crime Agency										
31,733	-783	30,950	520,849	-110,300	410,549	74,190	-24,190	50,000	464,078	46,971
<b>Total Spending in DEL</b>										
31,733	-783	30,950	520,849	-110,300	410,549	74,190	-24,190	50,000	464,078	46,971
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	50,000	-	50,000	-	-	-	140,000	-
<i>Of which:</i>										
B National Crime Agency AME										
-	-	-	50,000	-	50,000	-	-	-	140,000	-
<b>Total Spending in AME</b>										
-	-	-	50,000	-	50,000	-	-	-	140,000	-
<b>Total for Estimate</b>										
31,733	-783	30,950	570,849	-110,300	460,549	74,190	-24,190	50,000	604,078	46,971
<i>Of which:</i>										
<b>Voted Expenditure</b>										
31,733	-783	30,950	570,849	-110,300	460,549	74,190	-24,190	50,000	604,078	46,971
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>491,499</b>	<b>604,078</b>	<b>461,677</b>
<b>Net Capital Requirement</b>	<b>50,000</b>	<b>46,971</b>	<b>41,444</b>
<b>Accruals to cash adjustments</b>	<b>-16,499</b>	<b>-126,049</b>	<b>-65,902</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-46,600	-43,700	-37,047
New provisions and adjustments to previous provisions	-52,000	-142,853	-13,735
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-130	-120	79
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	15,000	10,000	-14,595
Increase (-) / Decrease (+) in creditors	65,231	47,771	-3,482
Use of provisions	2,000	2,853	2,878
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>525,000</b>	<b>525,000</b>	<b>437,219</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	31,733	36,756	30,743
<i>Less:</i>			
Administration DEL Income	-783	-806	-185
<b>Net Administration Costs</b>	<b>30,950</b>	<b>35,950</b>	<b>30,558</b>
Gross Programme Costs	570,849	642,987	471,417
<i>Less:</i>			
Programme DEL Income	-134,040	-88,225	-42,245
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>436,809</b>	<b>554,762</b>	<b>429,172</b>
<b>Total Net Operating Costs</b>	<b>467,759</b>	<b>590,712</b>	<b>459,730</b>
<i>Of which:</i>			
Resource DEL	439,499	461,225	429,147
Capital DEL	-23,740	-13,366	-1,947
Resource AME	52,000	142,853	32,530
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	23,740	13,366	1,947
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>491,499</b>	<b>604,078</b>	<b>461,677</b>
<i>Of which:</i>			
Resource DEL	441,499	464,078	432,025
Resource AME	50,000	140,000	29,652
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>491,499</b>	<b>604,078</b>	<b>461,677</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-111,083</b>	<b>-75,665</b>	<b>-40,483</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-433	-456	-185
<i>Of which:</i>			
A: National Crime Agency	-433	-456	-185
Other Grants	-350	-350	-
<i>Of which:</i>			
A: National Crime Agency	-350	-350	-
Total Administration	-783	-806	-185
Programme			
Sales of Goods and Services	-33,452	1,989	-26,187
<i>Of which:</i>			
A: National Crime Agency	-33,452	1,989	-26,187
Other Grants	-76,848	-76,848	-6,603
<i>Of which:</i>			
A: National Crime Agency	-76,848	-76,848	-6,603
Other Income	-	-	-125
<i>Of which:</i>			
A: National Crime Agency	-	-	-125
Taxation	-	-	-7,383
<i>Of which:</i>			
A: National Crime Agency	-	-	-7,383
Total Programme	-110,300	-74,859	-40,298
<b>Total Voted Resource Income</b>	<b>-111,083</b>	<b>-75,665</b>	<b>-40,483</b>
<b>Voted Capital DEL</b>	<b>-24,190</b>	<b>-13,916</b>	<b>-2,429</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-450	-550	-482
<i>Of which:</i>			
A: National Crime Agency	-450	-550	-482
Other Grants	-23,740	-13,366	-1,947
<i>Of which:</i>			
A: National Crime Agency	-23,740	-13,366	-1,947
Total Programme	-24,190	-13,916	-2,429
<b>Total Voted Capital Income</b>	<b>-24,190</b>	<b>-13,916</b>	<b>-2,429</b>



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

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No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Lynne Owens CBE QPM MA

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

In discharging these responsibilities, particular regard is given to:

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

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

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## Part III: Note K - Contingent Liabilities

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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. This estimate was based on a charge per square foot of leased space and allowed for the reversal of any changes to the building made by NCA and the costs of redecoration.	5,000

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
A4	Annual Interpol subscriptions in euro & subject to exchange rate variation	2,250

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# Foreign and Commonwealth Office

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## Introduction

1. This Estimate covers the cost of running the Foreign and Commonwealth Office, Arm's Length Bodies (ALBs), subscriptions to international organisations, conflict prevention and peacekeeping and the other FCO programmes and grants including gifts of equipment and services mainly in Africa, Asia, the Caribbean, Eastern Europe, Latin America and the overseas territories; the Government's grant in aid to FCO Services, the FCO's contribution towards the expenses of the British Council; and on associated non-cash items.
2. The Estimate also provides for the refund of certain UK taxes and duties paid by certain Foreign and Commonwealth governments and international organisations.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	2,137,945,000	-	2,137,945,000
Capital	134,442,000	-	134,442,000
<b>Annually Managed Expenditure</b>			
Resource	100,000,000	-	100,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,237,945,000	-	2,237,945,000
Capital	134,442,000	-	134,442,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>2,195,904,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Foreign and Commonwealth Office on:

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

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

Income arising from:

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

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

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

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

**Part I (Continued)**

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	2,137,945,000	910,799,000	<b>1,227,146,000</b>
Capital	134,442,000	44,100,000	<b>90,342,000</b>
<b>Annually Managed Expenditure</b>			
Resource	100,000,000	45,000,000	<b>55,000,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>2,195,904,000</b>	<b>923,091,000</b>	<b>1,272,813,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
282,703	-100,000	182,703	2,169,462	-214,220	1,955,242	144,692	-10,250	134,442	2,066,807	62,350
<i>Of which:</i>										
A Administration and programme expenditure										
282,703	-100,000	182,703	816,539	-200,000	616,539	132,692	-10,250	122,442	865,257	46,705
B Programme and international organisation grants										
-	-	-	363,120	-	363,120	12,000	-	12,000	374,564	13,135
C British Council										
-	-	-	175,720	-14,220	161,500	-	-	-	162,001	-
D Net Funding for ALBs										
-	-	-	5,993	-	5,993	-	-	-	5,823	-
E Conflict Prevention Programme expenditure										
-	-	-	435,858	-	435,858	-	-	-	326,962	2,510
F Peacekeeping										
-	-	-	372,232	-	372,232	-	-	-	332,200	-
<b>Total Spending in DEL</b>										
<b>282,703</b>	<b>-100,000</b>	<b>182,703</b>	<b>2,169,462</b>	<b>-214,220</b>	<b>1,955,242</b>	<b>144,692</b>	<b>-10,250</b>	<b>134,442</b>	<b>2,066,807</b>	<b>62,350</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	100,000	-	100,000	-	-	-	100,000	-
<i>Of which:</i>										
G AME Programme										
-	-	-	65,000	-	65,000	-	-	-	65,000	-
H Reimbursement of certain duties taxes and licence fees										
-	-	-	35,000	-	35,000	-	-	-	35,000	-
<b>Total Spending in AME</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>
<b>Total for Estimate</b>										
<b>282,703</b>	<b>-100,000</b>	<b>182,703</b>	<b>2,269,462</b>	<b>-214,220</b>	<b>2,055,242</b>	<b>144,692</b>	<b>-10,250</b>	<b>134,442</b>	<b>2,166,807</b>	<b>62,350</b>
<i>Of which:</i>										
<b>Voted Expenditure</b>										
282,703	-100,000	182,703	2,269,462	-214,220	2,055,242	144,692	-10,250	134,442	2,166,807	62,350
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>2,237,945</b>	<b>2,166,807</b>	<b>1,991,406</b>
<b>Net Capital Requirement</b>	<b>134,442</b>	<b>62,350</b>	<b>131,482</b>
<b>Accruals to cash adjustments</b>	<b>-176,483</b>	<b>-170,683</b>	<b>-194,949</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-5,993	-5,823	-5,602
Add cash grant-in-aid	5,970	5,800	5,753
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-161,460	-155,660	-202,509
New provisions and adjustments to previous provisions	-15,000	-15,000	-15,495
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-15,000	-15,000	14,925
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	15,000	15,000	7,979
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,195,904</b>	<b>2,058,474</b>	<b>1,927,939</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	282,703	282,131	215,688
<i>Less:</i>			
Administration DEL Income	-100,000	-100,000	-104,468
<b>Net Administration Costs</b>	<b>182,703</b>	<b>182,131</b>	<b>111,220</b>
Gross Programme Costs	2,281,462	2,210,621	2,092,631
<i>Less:</i>			
Programme DEL Income	-214,220	-210,300	-193,706
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>2,067,242</b>	<b>2,000,321</b>	<b>1,898,925</b>
<b>Total Net Operating Costs</b>	<b>2,249,945</b>	<b>2,182,452</b>	<b>2,010,145</b>
<i>Of which:</i>			
Resource DEL	2,122,945	2,051,807	1,944,811
Capital DEL	12,000	15,645	18,739
Resource AME	115,000	115,000	46,595
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-12,000	-15,645	-18,739
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>2,237,945</b>	<b>2,166,807</b>	<b>1,991,406</b>
<i>Of which:</i>			
Resource DEL	2,137,945	2,066,807	1,952,790
Resource AME	100,000	100,000	38,616
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>2,237,945</b>	<b>2,166,807</b>	<b>1,991,406</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-314,220</b>	<b>-310,300</b>	<b>-298,174</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-100,000	-100,000	-
<i>Of which:</i>			
A: Administration and programme expenditure	-100,000	-100,000	-
Interest and Dividends	-	-	-6
<i>Of which:</i>			
A: Administration and programme expenditure	-	-	-6
Other Income	-	-	-104,462
<i>Of which:</i>			
A: Administration and programme expenditure	-	-	-104,462
<b>Total Administration</b>	<b>-100,000</b>	<b>-100,000</b>	<b>-104,468</b>
Programme			
Sales of Goods and Services	-214,220	-210,300	-190,227
<i>Of which:</i>			
A: Administration and programme expenditure	-200,000	-200,000	-190,227
C: British Council	-14,220	-10,300	-
Interest and Dividends	-	-	-34
<i>Of which:</i>			
A: Administration and programme expenditure	-	-	-34
Other Income	-	-	-3,445
<i>Of which:</i>			
A: Administration and programme expenditure	-	-	-3,445
<b>Total Programme</b>	<b>-214,220</b>	<b>-210,300</b>	<b>-193,706</b>
<b>Total Voted Resource Income</b>	<b>-314,220</b>	<b>-310,300</b>	<b>-298,174</b>
<b>Voted Capital DEL</b>	<b>-10,250</b>	<b>-56,600</b>	<b>-21,703</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-10,250	-56,600	-21,703
<i>Of which:</i>			
A: Administration and programme expenditure	-10,250	-56,600	-21,703
<b>Total Programme</b>	<b>-10,250</b>	<b>-56,600</b>	<b>-21,703</b>
<b>Total Voted Capital Income</b>	<b>-10,250</b>	<b>-56,600</b>	<b>-21,703</b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Simon McDonald
<b>Executive Agency (and any Additional) Accounting Officers:</b>	Myles Wickstead for Section A

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

### ALB Accounting Officers:

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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


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**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
D	Westminster Foundation for Democracy	3,523	-	3,500
D	Marshall Aid Commemoration Commission	2,000	-	2,000
D	Great Britain China Centre	470	-	470
<b>Total</b>		<b>5,993</b>	<b>-</b>	<b>5,970</b>

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

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

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
B - DEL	UN Regular Budget	56,100
B - DEL	Commonwealth Secretariat	5,500
B - DEL	OECD	15,500
B - DEL	North Atlantic Treaty Organisation (NATO) Civil Budget	19,800
B - DEL	Council of Europe	27,600
B - DEL	OSCE	5,000
B - DEL	Western European Union	1,000



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# Department for International Development

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## Introduction

1 This Estimate provides for expenditure by the Department for International Development (DFID) on the United Kingdom's international development programme including the International Climate Fund (jointly with the Department for Business, Energy and Industrial Strategy (BEIS) and the Department for Environment, Food and Rural Affairs (DEFRA)); the Conflict, Stability and Security Fund, the Prosperity Fund, and the Empowerment Fund (jointly with a number of Departments); and related administration costs and capital expenditure. The Estimate also provides for expenditure by DFID's Non Departmental Public Bodies (NDPBs), the Commonwealth Scholarship Commission (CSC) and the Independent Commission for Aid Impact (ICAI).

2 Further information on the Department's expenditure can be found in DFID's Annual Report and Accounts.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	7,102,879,000	501,000,000	7,603,879,000
Capital	2,888,301,000	-	2,888,301,000
<b>Annually Managed Expenditure</b>			
Resource	456,900,000	-	456,900,000
Capital	267,000,000	-	267,000,000
<b>Total Net Budget</b>			
Resource	7,559,779,000	501,000,000	8,060,779,000
Capital	3,155,301,000	-	3,155,301,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>10,570,180,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Department for International Development on:

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

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

Income arising from:

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

## Part I (Continued)

### Annually Managed Expenditure:

#### Expenditure arising from:

Non cash movements in provisions including contributions to International Finance Facility for Immunisation (IFFIm) and Advanced Market Commitments (AMC); change in fair value of financial instruments and other non-cash costs falling in AME; the re-capitalisation of CDC Group plc

Department for International Development will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	7,102,879,000	3,178,792,000	<b>3,924,087,000</b>
Capital	2,888,301,000	1,295,325,000	<b>1,592,976,000</b>
<b>Annually Managed Expenditure</b>			
Resource	456,900,000	68,440,000	<b>388,460,000</b>
Capital	267,000,000	-	<b>267,000,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>10,570,180,000</b>	<b>4,466,017,000</b>	<b>6,104,163,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
117,420	-3,420	114,000	6,992,379	-3,500	6,988,879	2,908,101	-19,800	2,888,301	6,972,865	2,606,799
<i>Of which:</i>										
A CSC (NDPB) (net) scholarship relating to developing countries										
1,624	-	1,624	23,628	-	23,628	-	-	-	25,252	-
B Total Operating Costs										
115,407	-3,420	111,987	179,741	-	179,741	-	-	-	279,685	-
C Independent Commission for Aid Impact (NDPB) (net)										
389	-	389	3,934	-	3,934	-	-	-	3,358	-
D Conflict, Stability and Security Fund										
-	-	-	97,127	-	97,127	-	-	-	126,874	-
E Regional Programmes										
-	-	-	3,475,680	-	3,475,680	658,695	-	658,695	3,804,784	500,895
F Other Central Programmes										
-	-	-	193,767	-3,500	190,267	30,400	-19,800	10,600	25,771	10,806
G Policy Priorities, International Organisations and Humanitarian										
-	-	-	3,018,502	-	3,018,502	2,219,006	-	2,219,006	2,707,141	2,095,098
<b>Non-voted expenditure</b>										
-	-	-	501,000	-	501,000	-	-	-	550,851	-
<i>Of which:</i>										
H European Union Attributed Aid										
-	-	-	501,000	-	501,000	-	-	-	550,851	-
<b>Total Spending in DEL</b>										
117,420	-3,420	114,000	7,493,379	-3,500	7,489,879	2,908,101	-19,800	2,888,301	7,523,716	2,606,799
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	456,900	-	456,900	267,000	-	267,000	192,088	285,000
<i>Of which:</i>										
I Other Central Programmes										
-	-	-	456,900	-	456,900	-	-	-	192,134	-
J Policy Priorities, International Organisations and Humanitarian										
-	-	-	-	-	-	267,000	-	267,000	-	285,000
<i>Regional Programmes</i>										
-	-	-	-	-	-	-	-	-	-46	-
<b>Total Spending in AME</b>										
-	-	-	456,900	-	456,900	267,000	-	267,000	192,088	285,000
<b>Total for Estimate</b>										
117,420	-3,420	114,000	7,950,279	-3,500	7,946,779	3,175,101	-19,800	3,155,301	7,715,804	2,891,799
<i>Of which:</i>										
<b>Voted Expenditure</b>										
117,420	-3,420	114,000	7,449,279	-3,500	7,445,779	3,175,101	-19,800	3,155,301	7,164,953	2,891,799
<b>Non Voted Expenditure</b>										
-	-	-	501,000	-	501,000	-	-	-	550,851	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>8,060,779</b>	<b>7,715,804</b>	<b>7,002,095</b>
<b>Net Capital Requirement</b>	<b>3,155,301</b>	<b>2,891,799</b>	<b>2,882,944</b>
<b>Accruals to cash adjustments</b>	<b>-144,900</b>	<b>379,912</b>	<b>-155,825</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-29,575	-28,610	-
Add cash grant-in-aid	29,575	28,610	27,926
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-18,000	-18,000	-12,130
New provisions and adjustments to previous provisions	-593,800	-303,671	-305,988
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-3,500	-15,000	4,114
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	330,000	590,000	-
Use of provisions	140,400	126,583	130,253
<b>Removal of non-voted budget items</b>	<b>-501,000</b>	<b>-550,851</b>	<b>-493,328</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-501,000	-550,851	-493,328
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>10,570,180</b>	<b>10,436,664</b>	<b>9,235,886</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	117,420	113,822	104,395
<i>Less:</i>			
Administration DEL Income	-3,420	-797	-462
<b>Net Administration Costs</b>	<b>114,000</b>	<b>113,025</b>	<b>103,933</b>
Gross Programme Costs	9,364,580	9,655,409	8,637,468
<i>Less:</i>			
Programme DEL Income	-3,500	-1,700	-643
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>9,361,080</b>	<b>9,653,709</b>	<b>8,636,825</b>
<b>Total Net Operating Costs</b>	<b>9,475,080</b>	<b>9,766,734</b>	<b>8,740,758</b>
<i>Of which:</i>			
Resource DEL	6,962,479	7,397,133	6,205,361
Capital DEL	1,915,301	2,050,930	2,231,991
Resource AME	597,300	318,671	303,406
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	-1,915,301	-2,050,930	-2,231,991
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	501,000	-	493,328
<b>Total Resource Budget</b>	<b>8,060,779</b>	<b>7,715,804</b>	<b>7,002,095</b>
<i>Of which:</i>			
Resource DEL	7,603,879	7,523,716	6,828,942
Resource AME	456,900	192,088	173,153
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>8,060,779</b>	<b>7,715,804</b>	<b>7,002,095</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-6,920</b>	<b>-2,497</b>	<b>-1,105</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-3,420	-797	-
<i>Of which:</i>			
B: Total Operating Costs	-3,420	-797	-
Other Income	-	-	-462
<i>Of which:</i>			
B: Total Operating Costs	-	-	-462
Total Administration	-3,420	-797	-462
Programme			
Sales of Goods and Services	-	-1,700	-47
<i>Of which:</i>			
B: Total Operating Costs	-	-	-40
E: Regional Programmes	-	-	-7
F: Other Central Programmes	-	-1,700	-
Interest and Dividends	-3,500	-	-239
<i>Of which:</i>			
F: Other Central Programmes	-3,500	-	-239
Other Income	-	-	-357
<i>Of which:</i>			
B: Total Operating Costs	-	-	-24
D: Conflict, Stability and Security Fund	-	-	-3
F: Other Central Programmes	-	-	164
G: Policy Priorities, International Organisations and Humanitarian	-	-	-494
Total Programme	-3,500	-1,700	-643
<b>Total Voted Resource Income</b>	<b>-6,920</b>	<b>-2,497</b>	<b>-1,105</b>
<b>Voted Capital DEL</b>	<b>-19,800</b>	<b>-15,940</b>	<b>-52,277</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-40,754
<i>Of which:</i>			
E: Regional Programmes	-	-	-1
F: Other Central Programmes	-	-	-40,753
Repayments	-19,800	-15,940	-11,523
<i>Of which:</i>			
F: Other Central Programmes	-19,800	-15,940	-11,523
Total Programme	-19,800	-15,940	-52,277
<b>Total Voted Capital Income</b>	<b>-19,800</b>	<b>-15,940</b>	<b>-52,277</b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.



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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Sir Mark Lowcock

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

**ALB Accounting Officers:**

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

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Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
A	Commonwealth and Scholarship Commission	25,252	-	25,252
C	Independent Commission for Aid Impact	4,323	-	4,323
<b>Total</b>		<b>29,575</b>	<b>-</b>	<b>29,575</b>

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## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Callable Capital: International Bank for Reconstruction and Development	8,217,928
Callable Capital: Asian Development Bank	2,227,800
Callable Capital: Asian Infrastructure Investment Bank (AIIB)	1,966,000
Callable Capital: European Bank for Reconstruction and Development	1,725,284
Callable Capital: Inter-American Development Bank	1,277,660
Callable Capital: African Development Bank	1,025,488
Contributions due to international financial institutions - promissory notes still to be deposited	477,031
IBRD Iraq Loan Guarantee	364,204
UK national guarantee of EIB lending to Non UK Overseas Territories	149,217
Callable Capital: Caribbean Development Bank	98,483
Callable Capital: Multilateral Investment Guarantee Agency	60,406
Callable Capital: IBRD Maintenance of Value	51,083
Callable Capital: Private Infrastructure Development Group (PIDG)	40,000
CABI Pension Liability	12,535
Disaster Risk Insurance Programme - Global Parametrics Loan	6,400
Tax Indemnities under Aid and Trade Provision	149



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# Department of Health

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## Introduction

1. The Parliamentary Estimate for 2017-18 follows the Clear Line of Sight principles and consolidates Arm's Length Bodies (ALBs) under Section 4A of the Government Resources and Accounts Act 2000.
  - a. The Department's Resource Accounting Boundary includes all bodies categorised as "central government" by the Office for National Statistics. This means that the expenditure of bodies including NHS Providers and Executive ALBs are included in the Estimate.
  - b. The Estimate includes the budgeting boundaries, Resource and Capital Expenditure Limits and Resource and Capital Annually Managed Expenditure.
2. Given that all bodies within the Department of Health Group are included in the Estimate, expenditure has been categorised into the following sectors:
  - a. NHS Commissioning Board (known as NHS England). Estimate section A records the net expenditure of this sector, NHS England administration, programme and capital expenditure including the expenditure of Clinical Commissioning Groups.
  - b. NHS Providers expenditure. This Estimate section records the net position of this sector.
  - c. DH Administration and Programme expenditure which includes all DH administration expenditure and programme expenditure on items such as European Economic Area medical costs.
  - d. Local Authorities including revenue programme public health funding.
  - e. Public Health England (Executive Agency) which includes the administration, programme and capital expenditure of this body.
  - f. Health Education England which includes the administration, programme and capital expenditure of this Arm's Length Body.
  - g. Special Health Authorities which includes administration and programme expenditure. A full list of Special Health Authorities is provided in Part III Note D.
  - h. Non Departmental Public Bodies. This Estimate section records the net position of this sector. This includes Arm's Length Body administration and programme expenditure. A full list of Arm's Length Bodies is provided in Part III Note D.
  - i. The Department receives a proportion of National Insurance Contributions (NICs) as set out in the Social Security Act 1992. This receipt is treated as financing. As the authority for any spending financed by NICs is provided for in legislation, the proportion of the NHS Commissioning Board (known as NHS England) costs funded by NICs is reported as non-voted DEL.
3. Expenditure that scores against the Annually Managed Expenditure control, such as provisions, certain impairments, is set out in sections J to O.
4. The figures in the Estimate are based on the forecast consolidated income and expenditure position for each sector, after elimination of the forecast level of transactions between bodies within the DH Group.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	98,709,164,000	20,534,988,000	119,244,152,000
Capital	6,083,981,000	-	6,083,981,000
<b>Annually Managed Expenditure</b>			
Resource	14,383,879,000	-	14,383,879,000
Capital	15,000,000	-	15,000,000
<b>Total Net Budget</b>			
Resource	113,093,043,000	20,534,988,000	133,628,031,000
Capital	6,098,981,000	-	6,098,981,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>104,616,014,000</b>		

Amounts required in the year ending 31 March 2018 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 Providers, 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; expenditure related to the medical treatment given to people from the United Kingdom in the European Economic Area and other countries; expenditure on Official Development Assistance projects and activities; subscriptions to international organisations and international and commercial facilitation relating to healthcare. Expenditure to charitable trusts and companies providing financial support and other relief to persons who contracted HIV and Hepatitis C through receiving NHS treatment. Associated depreciation and any other non-cash costs.

Income arising from:

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

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

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

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.

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 and compensation income.

Licence fees and royalties, sales of publications, contributions by members of the public, insurance claims and social exclusion programmes. 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.

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 Providers, Special Health Authorities, Executive Non-Departmental Public Bodies and Public Health England.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	98,709,164,000	43,835,965,000	<b>54,873,199,000</b>
Capital	6,083,981,000	2,614,500,000	<b>3,469,481,000</b>
<b>Annually Managed Expenditure</b>			
Resource	14,383,879,000	3,415,317,000	<b>10,968,562,000</b>
Capital	15,000,000	6,750,000	<b>8,250,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>104,616,014,000</b>	<b>46,317,468,000</b>	<b>58,298,546,000</b>



## Part II: Subhead detail

£'000

2017-18 Plans						2016-17 Provisions				
Resources			Capital			Resources	Capital			
Administration		Net	Programme		Net	Net	Net			
Gross	Income		Gross	Income						
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
3,058,576	-119,516	2,939,060	98,037,348	-2,267,244	95,770,104	6,687,601	-603,620	6,083,981	97,568,799	4,616,033
<i>Of which:</i>										
A NHS Commissioning Board (NHS England) net expenditure										
1,747,150	-	1,747,150	22,741,569	-	22,741,569	260,000	-	260,000	22,019,224	258,625
B NHS Providers net expenditure										
-	-	-	62,886,697	-	62,886,697	2,900,000	-	2,900,000	64,559,659	2,729,078
C DH Programme and Admin expenditure										
697,639	-49,997	647,642	4,105,115	-1,972,947	2,132,168	3,369,148	-603,620	2,765,528	3,189,832	1,467,757
D Local Authorities (Public Health)										
-	-	-	3,090,570	-	3,090,570	-	-	-	3,388,400	-
E Public Health England (Executive Agency)										
107,088	-56,260	50,828	974,284	-258,584	715,700	90,900	-	90,900	421,434	92,501
F Health Education England net										
65,592	-	65,592	1,786,410	-	1,786,410	2,036	-	2,036	2,047,492	2,000
G Special Health Authorities expenditure										
157,196	-13,259	143,937	2,345,969	-35,713	2,310,256	33,545	-	33,545	1,451,127	30,684
H Non Departmental Public Bodies net expenditure										
283,911	-	283,911	106,734	-	106,734	31,972	-	31,972	491,631	35,388
<b>Non-voted expenditure</b>										
-	-	-	20,534,988	-	20,534,988	-	-	-	20,025,641	-
<i>Of which:</i>										
I NHS Commissioning Board (NHS England) financed from NI Conds										
-	-	-	20,534,988	-	20,534,988	-	-	-	20,025,641	-
<b>Total Spending in DEL</b>										
<b>3,058,576</b>	<b>-119,516</b>	<b>2,939,060</b>	<b>118,572,336</b>	<b>-2,267,244</b>	<b>116,305,092</b>	<b>6,687,601</b>	<b>-603,620</b>	<b>6,083,981</b>	<b>117,594,440</b>	<b>4,616,033</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	14,383,879	-	14,383,879	15,000	-	15,000	16,150,267	15,000
<i>Of which:</i>										
J NHS Commissioning Board (NHS England) net expenditure										
-	-	-	300,000	-	300,000	-	-	-	300,000	-
K NHS Providers net expenditure										
-	-	-	1,875,162	-	1,875,162	-	-	-	1,875,162	-
L DH Programme and Admin expenditure										
-	-	-	580,110	-	580,110	15,000	-	15,000	771,825	15,000

**Part II: Subhead detail**

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
M Public Health England (Executive Agency)										
-	-	-	22,928	-	22,928	-	-	-	22,928	-
N Health Education England net										
-	-	-	4,679	-	4,679	-	-	-	4,679	-
O Special Health Authorities expenditure										
-	-	-	11,601,000	-	11,601,000	-	-	-	13,175,673	-
<b>Total Spending in AME</b>										
-	-	-	14,383,879	-	14,383,879	15,000	-	15,000	16,150,267	15,000
<b>Total for Estimate</b>										
3,058,576	-119,516	2,939,060	132,956,215	-2,267,244	130,688,971	6,702,601	-603,620	6,098,981	133,744,707	4,631,033
<i>Of which:</i>										
<b>Voted Expenditure</b>										
3,058,576	-119,516	2,939,060	112,421,227	-2,267,244	110,153,983	6,702,601	-603,620	6,098,981	113,719,066	4,631,033
<b>Non Voted Expenditure</b>										
-	-	-	20,534,988	-	20,534,988	-	-	-	20,025,641	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>133,628,031</b>	<b>133,744,707</b>	<b>142,916,518</b>
<b>Net Capital Requirement</b>	<b>6,098,981</b>	<b>4,631,033</b>	<b>4,661,353</b>
<b>Accruals to cash adjustments</b>	<b>-14,576,010</b>	<b>-16,460,816</b>	<b>-32,544,368</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-94,991,912	-94,322,938	-90,234,658
Add cash grant-in-aid	92,931,940	92,016,548	87,636,064
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,617,086	-1,473,086	-1,070,326
New provisions and adjustments to previous provisions	-14,181,600	-15,679,988	-30,424,091
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-23,274
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,000,000	1,000,000	-292,051
Use of provisions	2,282,648	1,998,648	1,863,968
<b>Removal of non-voted budget items</b>	<b>-20,534,988</b>	<b>-20,025,641</b>	<b>-19,316,174</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-20,534,988	-20,025,641	-19,316,174
<b>Net Cash Requirement</b>	<b>104,616,014</b>	<b>101,889,283</b>	<b>95,717,329</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	3,058,576	3,178,951	2,682,612
<i>Less:</i>			
Administration DEL Income	-119,516	-155,776	-150,382
<b>Net Administration Costs</b>	<b>2,939,060</b>	<b>3,023,175</b>	<b>2,532,230</b>
Gross Programme Costs	134,632,581	133,715,392	145,010,970
<i>Less:</i>			
Programme DEL Income	-2,267,244	-1,383,288	-1,190,195
Programme AME Income	-	-32,000	-25,153
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>132,365,337</b>	<b>132,300,104</b>	<b>143,795,622</b>
<b>Total Net Operating Costs</b>	<b>135,304,397</b>	<b>135,323,279</b>	<b>146,327,852</b>
<i>Of which:</i>			
Resource DEL	116,477,111	115,111,399	111,541,442
Capital DEL	1,676,366	1,578,572	1,621,857
Resource AME	17,150,920	18,633,308	31,375,076
Capital AME	-	-	-
Non-budget	-	-	1,789,477
<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	-1,676,366	-1,578,572	-1,621,857
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-1,789,477
<b>Total Resource Budget</b>	<b>133,628,031</b>	<b>133,744,707</b>	<b>142,916,518</b>
<i>Of which:</i>			
Resource DEL	119,244,152	117,594,440	113,710,014
Resource AME	14,383,879	16,150,267	29,206,504
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>133,628,031</b>	<b>133,744,707</b>	<b>142,916,518</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-2,386,760</b>	<b>-1,539,064</b>	<b>-1,306,756</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-119,516	-155,776	-127,201
<i>Of which:</i>			
C DH Programme and Admin expenditure	-49,997	-100,163	-59,813
E Public Health England (Executive Agency)	-56,260	-45,240	-45,008
G Special Health Authorities expenditure	-13,259	-10,373	-22,380
Other Income	-	-	-23,181
<i>Of which:</i>			
C DH Programme and Admin expenditure	-	-	-23,181
Total Administration	-119,516	-155,776	-150,382
Programme			
Sales of Goods and Services	-2,267,244	-1,383,288	-1,112,170
<i>Of which:</i>			
C DH Programme and Admin expenditure	-1,972,947	-1,243,268	-899,652
E Public Health England (Executive Agency)	-258,584	-130,020	-135,620
G Special Health Authorities expenditure	-35,713	-10,000	-76,898
Interest and Dividends	-	-	-6,895
<i>Of which:</i>			
C DH Programme and Admin expenditure	-	-	-6,895
Other Income	-	-	-37,309
<i>Of which:</i>			
C DH Programme and Admin expenditure	-	-	-33,253
D Local Authorities (Public Health)	-	-	-4,056
Total Programme	-2,267,244	-1,383,288	-1,156,374
<b>Voted Resource AME</b>	<b>-</b>	<b>-32,000</b>	<b>-25,153</b>
<i>Of which:</i>			
Programme			
Interest and Dividends	-	-32,000	-25,153
<i>Of which:</i>			
L DH Programme and Admin expenditure	-	-32,000	-25,153
Total Programme	-	-32,000	-25,153
<b>Total Voted Resource Income</b>	<b>-2,386,760</b>	<b>-1,571,064</b>	<b>-1,331,909</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Capital DEL</b>	<b>-603,620</b>	<b>-843,314</b>	<b>-334,355</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-603,620	-843,314	-101,357
<i>Of which:</i>			
C DH Programme and Admin expenditure	-603,620	-843,314	-100,977
E Public Health England (Executive Agency)	-	-	-380
Sales of Goods and Services	-	-	-33,821
<i>Of which:</i>			
C DH Programme and Admin expenditure	-	-	-33,821
Repayments	-	-	-199,177
<i>Of which:</i>			
C DH Programme and Admin expenditure	-	-	-78,545
G Special Health Authorities expenditure	-	-	-120,632
Total Programme	-603,620	-843,314	-334,355
<b>Total Voted Capital Income</b>	<b>-603,620</b>	<b>-843,314</b>	<b>-334,355</b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Chris Wormald

**Executive Agency Accounting Officers:**

Duncan Selbie Public Health England

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

**ALB Accounting Officers:**

Simon Stevens	NHS Commissioning Board (known as NHS England)
Harry Cayton	Professional Standards Authority for Health and Social Care
David Behan	Care Quality Commission
Sir Andrew Dillon	National Institute for Health and Care Excellence
Peter Thompson	Human Fertilisation and Embryology Authority
Allan Marriott-Smith	Human Tissue Authority
Jim Mackey	Monitor
Andy Williams	Health and Social Care Information Centre (known as NHS Digital)
Janet Wisely	Health Research Authority
Professor Ian Cumming	Health Education England

**Special Health Authority Accounting Officers:**

Nick Scholte	NHS Business services Authority
Helen Vernon	NHS Litigation Authority
Jim Mackey	NHS Trust Development Authority

**NHS Trusts Accountable Officers:**

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

**NHS Foundation Trust Accounting Officers:**

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

**Clinical Commissioning Groups (CCGs):**

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

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



In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
F	Health Education England	1,852,002	2,036	4,777,260
H	Care Quality Commission	98,259	12,000	46,655
H	Health and Social Care Information Centre (known as NHS Digital)	141,113	15,000	144,297
H	Human Fertilisation and Embryology Authority	938	204	1,142
H	Human Tissue Authority	703	126	829
H	Health Research Authority	12,810	336	12,646
H	Monitor	81,827	-	77,827
H	National Institute for Health and Care Excellence	54,995	518	54,513
H	The Nursing and Midwifery Council	-	3,767	3,767
H	Professional Standards Authority for Health and Social Care	-	21	21
N	Health Education England	4,679	-	-
<b>Total †</b>		<b>2,247,326</b>	<b>34,008</b>	<b>5,118,957</b>

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

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
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.	Unquantifiable
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
The Department has issued an exemption certificate to the National Institute for Biological Standards and Control in respect of any liability to its employees of the kind mentioned in section (1) of the Employers' Liability (Compulsory Insurance) Act 1969.	Unquantifiable
An assurance has been given to the National Institute for Biological Standards and Control that the Department would indemnify the Institute in the event of any legal act incurring liability for damages, providing the action arose from the proper discharge of its statutory duties.	Unquantifiable
The Department has undertaken to meet the legal and other costs of medical and nursing staff engaged on clinical trials approved by the NHS Blood and Transplant Service of new blood products manufactured by the Bio-Products Laboratory.	Unquantifiable
To cover any damages arising from NHS Blood and Transplant research activity.	Unquantifiable
The Department has undertaken to indemnify members of its expert advisory committees: a) Advisory Committee on Dangerous Pathogens (ACDP) (and their associated Working Groups) b) New and Emerging Respiratory Virus Threats Advisory Group (NERVTAG) c) Advisory Committee on Antimicrobial Resistance and Healthcare Associated Infection (ARHAI)	Unquantifiable
The Department has undertaken to indemnify members of the: a) Committee for Carcinogenicity, b) Committee for Mutagenesis c) Committee for Medical Effects of Radiation d) Committee for Medical Aspects of Air Pollution e) Administration of Radioactive Substances Advisory Committee The Department would pay the legal costs and damages of any member who was personally subject to any action arising out of the business of these Committees and sub-committees of them.	Unquantifiable
The Department is bearing an insurable risk for professional indemnity or malpractice on behalf of the Human Tissue Authority.	Unquantifiable
The Department is bearing an insurable risk for professional indemnity or malpractice on behalf of the Human Fertilisation and Embryology Authority.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
In the event of a nuclear emergency, it would be necessary to distribute stable iodine tablets to the general public to prevent the uptake of radioactive iodine. Public Health England have undertaken to indemnify those other than qualified medical personnel distributing the tablets against any action resulting from adverse reactions. Expert medical opinion is that adverse reactions to stable iodine are most unlikely.	Unquantifiable
Potential claims resulting from Property Transfer Schemes where due diligence could not be completed.	Unquantifiable
The Department is involved in a number of Employment Tribunal cases, following the transfer of functions between the Department and the Departmental Group.	Unquantifiable
The Department is the actual or potential defendant in a number of actions regarding alleged clinical negligence. There is a large degree of uncertainty as to the Department's liability and the amounts involved. At the time of the Annual Report and Accounts 2015-16, possible total expenditure was estimated at £26.5 billion, although £25.2 billion of this relating to the Clinical Negligence Scheme for Trusts was expected to be met from payments by NHS Trusts. Since then the liability will have changed, in part following the change to the discount rate used in relation to personal injury claims. The estimated liability will be recalculated in line with normal processes.	Unquantifiable
Public Health England hold a contingent liability in respect of the smallpox vaccines which covers possible side effects that might occur in the population if the smallpox vaccine was ever used. This contingency is only if the vaccine were ever used and if people suffered side effects as a result.	40,000
Liabilities for NHS Continuing Healthcare, a package of health and social care arranged and funded solely by the NHS for a person aged 18 or over to meet physical or mental health needs which have arisen as a result of disability, accident or illness. Where an individual has both health and social care needs, but they have been assessed as having a 'primary health need' under the National Framework for NHS Continuing Healthcare and NHS funded Nursing Care, the NHS has responsibility for providing for all of that individual's assessed needs, both the health and social care.	16,631
Notified legal claims relating to NHS England for which the advice received is that they are unlikely to be successful.	8,073
Notified legal claims relating to Health Education England for which the advice received is that they are unlikely to be successful.	5,562

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
C: DEL Programme and administration expenditure	World Health Organisation	15,789



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# Department for Work and Pensions

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## Introduction

1. This Estimate provides for expenditure by the Department for Work and Pensions on a range of reforms to simplify the welfare system; to develop the Work Programme, an integrated package of personalised support to get people into work; and to continue to develop a welfare system that recognises work as the primary route out of poverty.
2. The Estimate also provides for expenditure on Operational Delivery within the Department and on the Health and Safety Executive. It also provides for non-contributory benefits and the cost of administration of Social Security Schemes in Great Britain, which includes the cost of other organisations who act as agents of the Department for Work and Pensions in administering various aspects of social security including payments made to third parties for encashment. Gross expenditure includes the costs incurred by the Department for Work and Pensions in administering contributory benefits which are payable from the National Insurance Fund.
3. The Estimate also provides support for local authorities, payments to and from the European Social Fund and payments to the National Insurance Fund which comprise of compensation in respect of Statutory Sick Pay and Statutory Maternity Pay. The Estimate also makes provision for sums payable to the BBC in respect of the over 75's Free TV Licence Scheme, Financial Assistance Scheme, the Pension Protection Fund, National Employment Savings Trust and various Executive Non-Departmental Bodies.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	5,923,852,000	486,233,000	6,410,085,000
Capital	337,500,000	40,200,000	377,700,000
<b>Annually Managed Expenditure</b>			
Resource	74,630,707,000	102,270,270,000	176,900,977,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	80,554,559,000	102,756,503,000	183,311,062,000
Capital	337,500,000	40,200,000	377,700,000
<b>Non-Budget Expenditure</b>	2,230,144,000		
<b>Net cash requirement</b>	83,696,944,000		

Amounts required in the year ending 31 March 2018 for expenditure by Department for Work and Pensions on:

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

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

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



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## Part I (continued)

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The provision of IT, employee and financial services to other public sector bodies; policy; research; publicity; the UK subscription to the International Labour Organisation; international educational, training and employment programmes; assistance and advice on employment and labour market issues to international organisations; measures to promote financial inclusion; measures and assistance to promote digital inclusion; associated depreciation and any other non-cash costs relating to DEL. The provision of data technology services through BPDTS Ltd.

Payments in relation to Specialised Vehicles Fund, Vaccine Damage Payments; Funeral Expense Payments; Sure Start Maternity Grants.

### Income arising from:

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

### **Annually Managed Expenditure:**

#### Expenditure arising from:

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

#### Income arising from:

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

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

#### Expenditure arising from:

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

**Department for Work and Pensions** will account for this Estimate.

**Part I (continued)**

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	5,923,852,000	2,627,741,000	<b>3,296,111,000</b>
Capital	337,500,000	149,265,000	<b>188,235,000</b>
<b>Annually Managed Expenditure</b>			
Resource	74,630,707,000	33,080,656,000	<b>41,550,051,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	2,230,144,000	1,019,998,000	<b>1,210,146,000</b>
<b>Net cash requirement</b>	<b>83,696,944,000</b>	<b>36,944,100,000</b>	<b>46,752,844,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
917,920	-16,920	901,000	5,574,324	-551,472	5,022,852	346,146	-8,646	337,500	5,788,879	261,701
<i>Of which:</i>										
A Operational Delivery										
15,047	-	15,047	1,846,919	-23,967	1,822,952	-	-	-	1,933,812	1,600
B Health and Safety Executive (Net)										
73,297	-	73,297	53,143	-	53,143	9,201	-	9,201	131,688	9,220
C European Social Fund										
-	-	-	361,162	-350,000	11,162	-	-	-	-1,740	-
D Executive Arms Length Bodies (Net)										
13,879	-	13,879	73,477	-	73,477	910	-	910	82,427	915
E Employment Programmes										
-	-	-	667,385	-31,061	636,324	-	-	-	571,608	-798
F Support for Local Authorities										
-	-	-	283,419	-	283,419	-	-	-	291,478	-
G Other Programmes										
-	-	-	48,449	-82,577	-34,128	124,800	-	124,800	-33,727	100,000
H Other Benefits										
-	-	-	167,921	-	167,921	-	-	-	162,485	-
I Departmental operating costs										
815,697	-16,920	798,777	2,072,449	-63,867	2,008,582	211,235	-8,646	202,589	2,650,848	150,764
<b>Non-voted expenditure</b>										
-	-	-	486,233	-	486,233	40,200	-	40,200	471,487	45,000
<i>Of which:</i>										
J National Insurance Fund										
-	-	-	457,733	-	457,733	-	-	-	442,737	-
K Expenditure incurred by the Social Fund										
-	-	-	28,500	-	28,500	40,200	-	40,200	28,750	45,000
<b>Total Spending in DEL</b>										
917,920	-16,920	901,000	6,060,557	-551,472	5,509,085	386,346	-8,646	377,700	6,260,366	306,701
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	74,710,480	-79,773	74,630,707	-	-	-	74,250,615	-
<i>Of which:</i>										
L Severe Disablement Allowance - Inside Welfare Cap										
-	-	-	131,460	-	131,460	-	-	-	241,455	-
M Industrial Injuries Benefits Scheme - Inside Welfare Cap										
-	-	-	872,323	-19,851	852,472	-	-	-	866,480	-
N Universal Credit - Inside Welfare Cap										
-	-	-	2,337,503	-	2,337,503	-	-	-	706,654	-

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

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
O Employment and Support Allowance - Inside Welfare Cap										
-	-	-	10,118,718	-21,600	10,097,118	-	-	-	10,275,567	-
P Income Support - Inside Welfare Cap										
-	-	-	1,992,645	-1,231	1,991,414	-	-	-	2,409,940	-
Q Pension Credit - Inside Welfare Cap										
-	-	-	5,362,101	-	5,362,101	-	-	-	5,713,464	-
R Financial Assistance Scheme - Inside Welfare Cap										
-	-	-	177,454	-	177,454	-	-	-	-78,285	-
S Attendance Allowance - Inside Welfare Cap										
-	-	-	5,511,758	-3,817	5,507,941	-	-	-	5,512,797	-
T Personal Independence Payment - Inside Welfare Cap										
-	-	-	8,549,274	-12,692	8,536,582	-	-	-	5,307,788	-
U Disability Living Allowance - Inside Welfare Cap										
-	-	-	8,804,221	-17,563	8,786,658	-	-	-	11,632,961	-
V Carer's Allowance - Inside Welfare Cap										
-	-	-	2,932,573	-	2,932,573	-	-	-	2,720,088	-
W Housing Benefit - Inside Welfare Cap										
-	-	-	20,030,341	-	20,030,341	-	-	-	21,548,085	-
X Statutory Maternity Pay - Inside Welfare Cap										
-	-	-	2,384,363	-	2,384,363	-	-	-	2,152,000	-
Y Non-contributory Christmas Bonus - Inside Welfare Cap										
-	-	-	32,644	-	32,644	-	-	-	32,282	-
Z Jobseekers Allowance - Outside Welfare Cap										
-	-	-	1,575,689	-3,019	1,572,670	-	-	-	1,627,940	-
AA Universal Credit - Outside Welfare Cap										
-	-	-	1,576,726	-	1,576,726	-	-	-	1,155,302	-
AB TV Licences for the over 75s - Outside Welfare Cap										
-	-	-	641,000	-	641,000	-	-	-	630,744	-
AC Housing Benefit - Outside Welfare Cap										
-	-	-	1,577,693	-	1,577,693	-	-	-	1,664,389	-
AD Other Benefits - Outside Welfare Cap										
-	-	-	104,282	-	104,282	-	-	-	98,583	-
AE Other Expenditure - Outside Welfare Cap										
-	-	-	-1,829	-	-1,829	-	-	-	31,760	-
AF Other Expenditure EALBs (Net) - Outside Welfare Cap										
-	-	-	-459	-	-459	-	-	-	621	-
<b>Non-voted expenditure</b>										
-	-	-	102,293,170	-22,900	102,270,270	-	-	-	100,358,155	-85,000
<i>Of which:</i>										
AG Incapacity Benefit - Inside Welfare Cap										
-	-	-	2,269	-368	1,901	-	-	-	11,422	-
AH Employment and Support Allowance - Inside Welfare Cap										
-	-	-	4,751,816	-22,089	4,729,727	-	-	-	4,748,337	-

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

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
AI Expenditure incurred by the Social Fund - Inside Welfare Cap										
-	-	-	2,205,279	-	2,205,279	-	-	-	2,452,675	-85,000
AJ Maternity Allowance - Inside Welfare Cap										
-	-	-	458,408	-	458,408	-	-	-	442,030	-
AK Bereavement benefits - Inside Welfare Cap										
-	-	-	534,157	-	534,157	-	-	-	554,485	-
AL Other Contributory Benefits - Inside Welfare Cap										
-	-	-	123,798	-	123,798	-	-	-	124,389	-
AM Jobseekers Allowance - Outside Welfare Cap										
-	-	-	336,276	-443	335,833	-	-	-	271,673	-
AN State Pension - Outside Welfare Cap										
-	-	-	93,881,167	-	93,881,167	-	-	-	91,753,144	-
<b>Total Spending in AME</b>										
-	-	-	177,003,650	-102,673	176,900,977	-	-	-	174,608,770	-85,000
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	2,230,144	-	2,230,144	-	-	-	2,346,778	-
<i>Of which:</i>										
AO Cash paid in to the Social Fund										
-	-	-	2,230,144	-	2,230,144	-	-	-	2,346,778	-
<b>Total Non-Budget Spending</b>										
-	-	-	2,230,144	-	2,230,144	-	-	-	2,346,778	-
<b>Total for Estimate</b>										
917,920	-16,920	901,000	185,294,351	-654,145	184,640,206	386,346	-8,646	377,700	183,215,914	221,701
<i>Of which:</i>										
<b>Voted Expenditure</b>										
917,920	-16,920	901,000	82,514,948	-631,245	81,883,703	346,146	-8,646	337,500	82,386,272	261,701
<b>Non Voted Expenditure</b>										
-	-	-	102,779,403	-22,900	102,756,503	40,200	-	40,200	100,829,642	-40,000

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>185,541,206</b>	<b>183,215,914</b>	<b>181,884,117</b>
<b>Net Capital Requirement</b>	<b>377,700</b>	<b>221,701</b>	<b>39,396</b>
<b>Accruals to cash adjustments</b>	<b>574,741</b>	<b>740,958</b>	<b>-3,036,696</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-223,448	-224,871	-293,809
Add cash grant-in-aid	215,232	224,250	274,343
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-145,670	-161,736	-172,389
New provisions and adjustments to previous provisions	-167,123	69,722	-2,662,785
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-312,079	-360,967	-267,590
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	400,000	400,000	46,082
Increase (-) / Decrease (+) in creditors	600,000	600,000	-230,604
Use of provisions	207,829	194,560	270,056
<b>Removal of non-voted budget items</b>	<b>-102,796,703</b>	<b>-100,789,642</b>	<b>-97,687,811</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-102,796,703	-100,789,642	-97,687,811
<b>Net Cash Requirement</b>	<b>83,696,944</b>	<b>83,388,931</b>	<b>81,199,006</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	915,926	966,603	817,698
<i>Less:</i>			
Administration DEL Income	-16,920	-36,428	-47,551
<b>Net Administration Costs</b>	<b>899,006</b>	<b>930,175</b>	<b>770,147</b>
Gross Programme Costs	183,064,634	180,938,352	179,686,400
<i>Less:</i>			
Programme DEL Income	-551,472	-282,154	-532,867
Programme AME Income	-102,673	-111,767	-12,443
Non-budget income	-	-6,110	-8,731
<b>Net Programme Costs</b>	<b>182,410,489</b>	<b>180,538,321</b>	<b>179,132,359</b>
<b>Total Net Operating Costs</b>	<b>183,309,495</b>	<b>181,468,496</b>	<b>179,902,506</b>
<i>Of which:</i>			
Resource DEL	6,402,087	6,248,415	5,889,671
Capital DEL	3,700	2,045	4,982
Resource AME	176,903,708	174,609,842	173,401,209
Capital AME	-	-	-
Non-budget	-	608,194	606,644
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-3,700	-2,045	-4,982
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	6,110	8,731
Other adjustments	5,267	-603,425	-33,584
<b>Total Resource Budget</b>	<b>183,311,062</b>	<b>180,869,136</b>	<b>179,872,671</b>
<i>Of which:</i>			
Resource DEL	6,410,085	6,260,366	6,472,588
Resource AME	176,900,977	174,608,770	173,400,083
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	2,230,144	2,346,778	2,011,446
<b>Total Resource (Estimate)</b>	<b>185,541,206</b>	<b>183,215,914</b>	<b>181,884,117</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-568,392</b>	<b>-318,582</b>	<b>-580,418</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-12,277	-30,326	-20,555
<i>Of which:</i>			
A Operational Delivery	-	-4	-2
I Departmental operating costs	-12,277	-30,322	-20,553
Other Grants	-	-	-31
<i>Of which:</i>			
I Departmental operating costs	-	-	-31
Other Income	-4,643	-6,102	-26,965
<i>Of which:</i>			
A Operational Delivery	-	-	-46
I Departmental operating costs	-4,643	-6,102	-26,919
Total Administration	-16,920	-36,428	-47,551
Programme			
EU Grants Received	-350,000	-100,000	-348,178
<i>Of which:</i>			
C European Social Fund	-350,000	-100,000	-348,178
Sales of Goods and Services	-82,591	-66,743	-88,624
<i>Of which:</i>			
A Operational Delivery	-23,967	-22,894	-14,955
E Employment Programmes	-31,061	-464	-12,964
G Other Programmes	-	-	-41
I Departmental operating costs	-27,563	-43,385	-60,664
Interest and Dividends	-32,618	-29,069	-25,670
<i>Of which:</i>			
I Departmental operating costs	-32,618	-29,069	-25,670
Other Grants	-	-	-2,730
<i>Of which:</i>			
H Other Benefits	-	-	-767
I Departmental operating costs	-	-	-1,963
Other Income	-3,686	-6,520	-7,819
<i>Of which:</i>			
A Operational Delivery	-	-1,575	-1,849
E Employment Programmes	-	-57	-
I Departmental operating costs	-3,686	-4,888	-5,970
Taxation	-82,577	-79,822	-59,846
<i>Of which:</i>			
G Other Programmes	-82,577	-79,822	-59,846
Total Programme	-551,472	-282,154	-532,867



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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource AME</b>	<b>-79,773</b>	<b>-89,656</b>	<b>-12,433</b>
<i>Of which:</i>			
Programme			
Other Income	-79,773	-89,656	-12,433
<i>Of which:</i>			
M Industrial Injuries Benefits Scheme - Inside Welfare Cap	-19,851	-21,118	-
O Employment and Support Allowance - Inside Welfare Cap	-21,600	-20,469	-24
P Income Support - Inside Welfare Cap	-1,231	-14,319	-10,927
S Attendance Allowance - Inside Welfare Cap	-3,817	-3,689	-
T Personal Independence Payment - Inside Welfare Cap	-12,692	-9,334	-
U Disability Living Allowance - Inside Welfare Cap	-17,563	-17,669	-
Z Jobseekers Allowance - Outside Welfare Cap	-3,019	-3,058	-1,482
Total Programme	-79,773	-89,656	-12,433
<b>Total Voted Resource Income</b>	<b>-648,165</b>	<b>-408,238</b>	<b>-592,851</b>
<b>Voted Capital DEL</b>	<b>-8,646</b>	<b>-5,998</b>	<b>-23,161</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-8,646	-5,200	-14,302
<i>Of which:</i>			
I Departmental operating costs	-8,646	-5,200	-14,302
Repayments	-	-798	-8,859
<i>Of which:</i>			
E Employment Programmes	-	-798	-2,959
G Other Programmes	-	-	-5,900
Total Programme	-8,646	-5,998	-23,161
<b>Total Voted Capital Income</b>	<b>-8,646</b>	<b>-5,998</b>	<b>-23,161</b>

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

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

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-4,375	-447
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-6,110	-6,110	-8,731	-8,731
<b>Total</b>	-	-	<b>-6,110</b>	<b>-6,110</b>	<b>-13,106</b>	<b>-9,178</b>

#### Detailed description of CFER sources

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Excess capital receipts	-	-	-	-	-4,375	-447
<b>Non-Budget</b>						
Income outside the ambit of the vote	-	-	-6,110	-6,110	-8,731	-8,731
<b>Total</b>	-	-	<b>-6,110</b>	<b>-6,110</b>	<b>-13,106</b>	<b>-9,178</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Robert Devereux

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

### ALB Accounting Officers:

Dr Richard Judge	Health and Safety Executive
Helen John	Disabled People's Employment Corporation (GB) Ltd
Michelle Cracknell	The Pensions Advisory Service
Lesley Titcomb	The Pensions Regulator
Antony Arter	The Pensions Ombudsman
Ray Long	BPDTS Ltd

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
Section B - DEL	Health and Safety Executive	126,440	9,201	128,676
Section D - DEL	Disabled People's Employment Corporation (GB) Ltd	-	-	-
Section D - DEL	The Pensions Regulator	79,337	870	78,949
Section D - DEL	The Pensions Advisory Service	3,780	10	3,674
Section D - DEL	The Pensions Ombudsman	4,239	30	3,933
Section D - DEL	BPDTS Ltd			
Section AF - AME	Health and Safety Executive	-459	-	-
Section AF - AME	Disabled People's Employment Corporation (GB) Ltd	-	-	-
Section AF - AME	The Pensions Advisory Service	-	-	-
Section AF - AME	The Pensions Ombudsman	-	-	-
Section AF - AME	BPDTS Ltd	-	-	-
<b>Total</b>		<b>213,337</b>	<b>10,111</b>	<b>215,232</b>

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

For the financial year 2017-18 budget holders have delegated authority to award reward vouchers to staff under the terms of the Department's Reward and Recognition Scheme. The vouchers are for a range of well known retail outlets and are given in recognition of valuable or exceptional contributions to business performance, as well as to recognise the importance the Department places on the loyalty and commitment of employees. Individual awards will not exceed £150 and, in total, the expenditure for the Reward and Recognition Scheme will not exceed 0.25% of the DWP paybill. In practice the total expenditure is likely to be less than £3 million.

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

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>European Social Fund repayments</b>	
<p>The ESF Audit Authority is required to provide an opinion for the EU on the final 2007-13 ESF programme claim issued by the ESF Certifying Authority. The opinion is largely based on the amount of error found during checks of claims submitted by the Department, as Managing Authority of the ESF in England and Gibraltar. If this exceeds the EU's defined 2 per cent tolerable error rate the opinion is qualified by the ESF Audit Authority, with the risk that the EU can impose a financial correction. The programme exceeded the 2 per cent error threshold in the 2015 Annual Control Report but cumulatively errors remain below 2 per cent. A further risk arises because ESF commitments are made in sterling, whereas funds are reimbursed from the EU in euros. This results in exchange rate gains or losses throughout the programme period.</p>	Unquantifiable
<b>Financial Assistance Scheme</b>	
<p>Regulations came into force in April 2010 enabling the transfer to government of pension scheme assets that qualify for the Financial Assistance Scheme, along with their associated pension liabilities. As a result, the Financial Assistance Scheme pension provision (see note 21) will increase as the assets and the associated liabilities transfer. We estimate that the total value of the assets transferred to government will reach £1.9 billion. However, until the assets transfer it isn't possible to estimate the impact on the Financial Assistance Scheme pension liability.</p>	Unquantifiable
<b>Transfer of State Pensions and benefits</b>	
<p>In 2007, regulations were put in place to allow staff employed in certain EU institutions to transfer an enhanced cash value of potential entitlement to the State Pension and other contributory benefits to the Pension Scheme for Officials and Servants of Community Institutions. Until the transfer value has been calculated, a contingent liability arises. The overall time limit is 10 months between the date of application and the transfer payment. However, the limits can be extended if needed. Since 2007 we've received 1,467 transfer applications. 81% of these have resulted in transfer payments.</p>	£1.9m in 15/16 £0.4m in 16/17
<b>Compensation claims</b>	
<p>Compensation payments may become due as a result of claims against us by staff and members of the public. Claims relate to employment tribunal, personal injury and Civil Service Appeals Board cases. There is significant uncertainty around the estimated liability and the timing of payments. This uncertainty can fluctuate based on factors such as medical evidence received, witness statements and whether claims proceed to trial or are settled early.</p>	Unquantifiable
<b>The Rent Service employee pensions</b>	
<p>The Rent Service transferred from us to the Valuation Office Agency on 1 April 2009. The Rent Service employed around 400 staff, who were members of the Local Government Pension Scheme. Following the transfer they could continue to participate in the scheme. If there's a pension deficit we will be liable to meet the shortfall.</p>	Unquantifiable

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

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Nature of liability	£'000
<b>Compensation recovery</b>	
We recognise recoveries from insurance companies for compensation claims made by benefit recipients. Once the recovery is made the insurance company has the right to mandatory reconsideration or appeal within a set time period. If the reconsideration or appeal is successful recoveries are refunded to the insurance company. Analysis of existing data suggests that it is reasonable to recognise a contingent liability of £3.2 million for successful mandatory reconsideration or appeals.	AME £3.2m
<b>Judicial review</b>	
We have contingent liabilities arising from payments that may become due as a result of judicial review claims against us. We can't be sure of the timing, likelihood or amount of any settlements at this stage.	Unquantifiable
<b>Contracts with suppliers</b>	
Following a contractual dispute resolution process, we have been awarded a share of a gain made by one of our suppliers. The supplier has challenged the decision. The outcome of the challenge and the size of any potential repayment is uncertain. We entered into a contract for our accommodation and associated services in 1998. As we approach the end of the contract we may be liable for certain costs that arise. We are working to mitigate any potential costs therefore the amount of the liability is not quantifiable.	Unquantifiable

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

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<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
Section I - DEL	International Labour Organisation	13,665



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# Department for Education

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## Introduction

1. The Department for Education is responsible for children's services and education, including higher and further education policy, apprenticeships and wider skills in England. The department is also home to the Government Equalities Office. We work to provide children's services and education that ensure opportunity is equal for all, no matter what their background or family circumstances.
2. The voted DEL and Total Net Budget in Parts I and II of this Estimate include grant paid to Academies which is voted by Parliament. Part III: Note A shows how, by making adjustments, including removing these grants and instead adding spending by Academies, the totals voted by Parliament can be reconciled to the budgetary spending limits controlled by HMT and shown in Table 3. The grant paid to Academies and spending of Academies is unlikely to be the same in any given year. This is because, spending can include items such as depreciation that do not require cash, as well as any spending from Academy reserves. Reserves are built from other income streams available to academies, plus any unspent grant from previous years.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	64,850,197,000	-	64,850,197,000
Capital	5,182,070,000	-	5,182,070,000
<b>Annually Managed Expenditure</b>			
Resource	-2,860,573,000	-	-2,860,573,000
Capital	15,678,941,000	-	15,678,941,000
<b>Total Net Budget †</b>			
Resource	61,989,624,000	-	61,989,624,000
Capital	20,861,011,000	-	20,861,011,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement</b>	<b>79,228,199,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Department for Education on:

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

Primary, secondary, tertiary and international education, including the purchase and development of land and buildings in support of the academies and free schools programme. Grants to academies and free schools and loans to academies.

The provision of financial and other support for students and trainees including grants, allowances, access funds, loans and their repayment. Loans to students and 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.

Children's services, including early years, Sure Start and safeguarding, welfare and young people's services.

Curriculum, qualifications and the inspection regime. Workforce development and reform. National and international gender and wider equalities policy, information, support and advice.

Expenditure associated with social mobility policy.

Administering the Teachers' Pension Scheme (England and Wales), pension costs for voluntary services overseas (VSO) participants.

Education-related payments, grants and loans to organisations in the public, private and other sectors, including employers, community, voluntary and business support organisations, to individuals and other government departments, local authorities 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.

The costs of the department, its Executive Agencies, and arm's length bodies (ALBs): the Children's Commissioner, Aggregator Vehicle plc, Equalities and Human Rights Commission, Located Ltd, Higher Education Funding Council for England, Institute for Apprenticeships, Office for Fair Access, Student Loans Company Ltd, UK Commissioner for Employment and Skills, Construction Industry Training Board, Engineering Construction Industry Training Board, together with residual costs from ALBs being closed.

Loan and lease interest payable and the efficient management and discharge of liabilities falling to the Department. Capital, recurrent payments and loans and associated non-cash items, including the impairment cost for student loans.

Activities of UK Government Investments on behalf of the Department.

#### Income arising from:

Administration and programme income in support of its objectives including:

The sale of goods and services by the department including publications, its Executive Agencies, its arm's length bodies, and other partner organisations. Sale of research publications. Receipts from the three National Executives, other government departments, the Devolved Administrations and other sources (including the EU) in connection with a range of educational, training, youth support, student finance provision, children and family programmes with common objectives, and initiatives in UK and overseas.

Early Intervention Foundation receipts.

Interest receivable relating to Aggregator Vehicle plc.

Receipts from other government departments including charges for accommodation and property rental income from departmental properties and from its ALBs, the European School at Culham, sales receipts and profits from Departmental or ALB properties, equipment or other assets (including some repayment of proceeds of sale).

Sales receipts and rental income streams from sites originally purchased for academies and free schools that are not required by the school, penalty income for missed delivery dates in construction contracts, repayments of grant overpaid in previous years, repayments of loans issued to academies, receipts associated with the closure of departmental ALBs, recoveries from services provided to Sure Start.

International receipts, Music Manifesto Champion receipts, income from providing shared services, the receipt of administration fees collected by the Teachers' Pension Scheme (England and Wales).

Receipts from servicing sold student loan debt. Receipts from asset sales repayment and default recoveries by banks in respect of career development loans, receipts for student support, student loan interest receivable, repayment of working capital loans, receipts from the European Social Fund to cover departmental programmes, sponsorship funding.

Activities of UK Government Investments on behalf of the Department.

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

#### **Annually Managed Expenditure:**

##### Expenditure arising from:

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

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

The expenditure of the Industrial Training Boards, the management of asset sales. Activities of UK Government Investments on behalf of the Department.

Income arising from:

Repayment of student loans, including of principal and interest. Receipts and levies from the Construction Industry Training Board and the Engineering Construction Industry Training Board. Receipts from asset sales. Activities of UK Government Investments on behalf of the Department.

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

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	64,850,197,000	27,027,812,000	<b>37,822,385,000</b>
Capital	5,182,070,000	2,472,377,000	<b>2,709,693,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-2,860,573,000	7,008,300,000	<b>-9,868,873,000</b>
Capital	15,678,941,000	-	<b>15,678,941,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>79,228,199,000</b>	<b>36,393,537,000</b>	<b>42,834,662,000</b>

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

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
552,760	-34,300	518,460	64,471,963	-140,226	64,331,737	5,198,184	-16,114	5,182,070	74,232,711	5,975,816
<i>Of which:</i>										
A Activities to Support all Functions										
293,454	-34,300	259,154	100,705	-33,346	67,359	73,555	-	73,555	315,383	41,100
B School Infrastructure and Funding of Education (Department)										
-	-	-	245,350	-679	244,671	1,000	-	1,000	574,985	2,000
C School Infrastructure and Funding of Education (ALB) (Net)										
4,300	-	4,300	-	-	-	-	-	-	2,241	339,000
D Education Standards, Curriculum and Qualifications (Department)										
-	-	-	5,546,667	-60,516	5,486,151	-	-	-	5,228,945	-
E Social Care, Mobility and Equalities (Department)										
-	-	-	391,139	-	391,139	-	-	-	356,711	-
F Social Care, Mobility and Equalities (ALB) (Net)										
15,424	-	15,424	6,510	-	6,510	520	-	520	23,779	480
G Standards and Testing Agency										
3,183	-	3,183	53,674	-	53,674	-	-	-	55,107	-
H National College for Teaching and Leadership										
12,018	-	12,018	472,795	-4,460	468,335	-	-	-	416,576	-
I Education and Skills Funding Agency (ESFA)										
139,177	-	139,177	2,900,235	-	2,900,235	1,046,818	-16,114	1,030,704	2,573,721	1,254,482
J Grants to LA Schools via ESFA										
-	-	-	31,506,224	-	31,506,224	3,064,172	-	3,064,172	30,434,663	3,444,928
K Grants to Academies via ESFA										
-	-	-	16,976,100	-	16,976,100	672,819	-	672,819	16,792,161	610,610
L Higher Education										
-	-	-	4,502,344	-41,225	4,461,119	17,613	-	17,613	15,582,666	13,607
M Further Education										
-	-	-	195,588	-	195,588	94,419	-	94,419	217,320	77,016
N Higher Education (ALB) (net)										
85,204	-	85,204	1,572,382	-	1,572,382	227,268	-	227,268	1,648,356	192,533
O Further Education (ALB) (net)										
-	-	-	2,250	-	2,250	-	-	-	10,097	60
<b>Total Spending in DEL</b>										
552,760	-34,300	518,460	64,471,963	-140,226	64,331,737	5,198,184	-16,114	5,182,070	74,232,711	5,975,816

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-45,573	-2,815,000	-2,860,573	18,246,941	-2,568,000	15,678,941	-1,208,479	14,630,615
<i>Of which:</i>										
P Activities to Support all Functions (Department)										
-	-	-	-9,419	-	-9,419	-	-	-	24,374	-
Q Executive Agencies										
-	-	-	-2,634	-	-2,634	-	-	-	-1,185	-
R Higher Education AME										
-	-	-	9,308	-2,815,000	-2,805,692	17,924,000	-2,568,000	15,356,000	-1,223,505	14,370,000
S Further Education AME										
-	-	-	-	-	-	317,191	-	317,191	-	260,000
T Higher Education (ALB) (net) AME										
-	-	-	-20,050	-	-20,050	-	-	-	-17,237	-2,985
U Further Education (ALB) (net) AME										
-	-	-	-22,778	-	-22,778	5,750	-	5,750	9,074	3,600
<b>Total Spending in AME</b>										
-	-	-	-45,573	-2,815,000	-2,860,573	18,246,941	-2,568,000	15,678,941	-1,208,479	14,630,615
<b>Total for Estimate</b>										
552,760	-34,300	518,460	64,426,390	-2,955,226	61,471,164	23,445,125	-2,584,114	20,861,011	73,024,232	20,606,431
<i>Of which:</i>										
<b>Voted Expenditure</b>										
552,760	-34,300	518,460	64,426,390	-2,955,226	61,471,164	23,445,125	-2,584,114	20,861,011	73,024,232	20,606,431
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>61,989,624</b>	<b>73,024,232</b>	<b>55,958,768</b>
<b>Net Capital Requirement</b>	<b>20,861,011</b>	<b>20,606,431</b>	<b>17,897,786</b>
<b>Accruals to cash adjustments</b>	<b>-3,622,436</b>	<b>-16,060,582</b>	<b>830,367</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,876,780	-2,208,995	-2,226,644
Add cash grant-in-aid	1,797,943	1,913,346	23,589
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,504,344	-14,357,586	3,563,911
New provisions and adjustments to previous provisions	-38,799	-99,728	-76,614
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-61,000	-1,425,501	-501,452
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	50,000	-
Use of provisions	60,544	67,882	47,577
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>79,228,199</b>	<b>77,570,081</b>	<b>74,686,921</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	550,080	628,241	515,670
<i>Less:</i>			
Administration DEL Income	-34,300	-106,130	-35,383
<b>Net Administration Costs</b>	<b>515,780</b>	<b>522,111</b>	<b>480,287</b>
Gross Programme Costs	69,327,788	80,791,411	63,838,029
<i>Less:</i>			
Programme DEL Income	-156,340	-1,219,099	-1,286,490
Programme AME Income	-2,815,000	-1,504,005	-1,062,370
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>66,356,448</b>	<b>78,068,307</b>	<b>61,489,169</b>
<b>Total Net Operating Costs</b>	<b>66,872,228</b>	<b>78,590,418</b>	<b>61,969,456</b>
<i>Of which:</i>			
Resource DEL	64,789,653	74,144,129	64,080,398
Capital DEL	4,882,604	5,563,871	6,009,864
Resource AME	-2,800,029	-1,114,597	-8,117,972
Capital AME	-	-2,985	-2,834
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Academies Budgetary Expenditure	20,462,854	19,627,179	18,439,397
<i>Adjustments to remove:</i>			
Capital in the SOCNE	-4,882,604	-5,560,886	-6,007,030
Grants to devolved administrations	-	-	-
Grants to Academies	-16,976,100	-16,792,161	-17,271,496
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-5,301	-3,658
<b>Total Resource Budget*</b>	<b>65,476,378</b>	<b>75,859,249</b>	<b>57,126,669</b>
<i>Of which:</i>			
Resource DEL*	66,550,197	75,273,710	63,955,842
Resource AME*	-1,073,819	585,539	-6,829,173
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Grants to Academies	16,976,100	16,792,161	17,271,496
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Academies Budgetary Expenditure	-20,462,854	-19,627,179	-18,439,397
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>61,989,624</b>	<b>73,024,232</b>	<b>55,958,768</b>

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



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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-174,526</b>	<b>-1,323,829</b>	<b>-1,318,786</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-15,643	-21,492
<i>Of which:</i>			
A Activities to Support all Functions	-	-15,643	-21,096
I Education and Skills Funding Agency (ESFA)	-	-	-396
Other Grants	-7,300	-3,961	-4,865
<i>Of which:</i>			
A Activities to Support all Functions	-7,300	-3,961	-4,865
Other Income	-27,000	-86,526	-9,026
<i>Of which:</i>			
A Activities to Support all Functions	-27,000	-86,426	-8,714
H National College for Teaching and Leadership	-	-100	-188
I Education and Skills Funding Agency (ESFA)	-	-	-124
Total Administration	-34,300	-106,130	-35,383
Programme			
EU Grants Received	-	-100,000	-204,474
<i>Of which:</i>			
I Education and Skills Funding Agency (ESFA)	-	-100,000	-204,474
L Higher Education	-	-	-
Sales of Goods and Services	-39,355	-939,338	-927,970
<i>Of which:</i>			
A Activities to Support all Functions	-33,346	-34,745	895
B School Infrastructure and Funding of Education (Department)	-	-85	-1,040
E Social Care, Mobility and Equalities (Department)	-	-	-50
H National College for Teaching and Leadership	-	-	-
I Education and Skills Funding Agency (ESFA)	-	-879,500	-816,817
L Higher Education	-6,009	-20,808	-102,156
M Further Education	-	-4,200	-8,802
Interest and Dividends	-	-	-21
<i>Of which:</i>			
B School Infrastructure and Funding of Education (Department)	-	-	-21
Other Grants	-100,192	-113,318	-149,266
<i>Of which:</i>			
D Education Standards, Curriculum and Qualifications (Department)	-60,516	-60,507	-63,521
E Social Care, Mobility and Equalities (Department)	-	-	-1,254
H National College for Teaching and Leadership	-4,460	-4,458	-4,212
I Education and Skills Funding Agency (ESFA)	-	-13,767	-9,064
L Higher Education	-35,216	-34,586	-71,215

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
Other Income	-679	-65,043	-1,672
<i>Of which:</i>			
A Activities to Support all Functions	-	-	-13
B School Infrastructure and Funding of Education (Department)	-679	-	-933
E Social Care, Mobility and Equalities (Department)	-	-	-470
I Education and Skills Funding Agency (ESFA)	-	-673	-1
L Higher Education	-	-64,370	-
M Further Education	-	-	-255
Total Programme	-140,226	-1,217,699	-1,283,403
<b>Voted Resource AME</b>	<b>-2,815,000</b>	<b>-1,504,005</b>	<b>-1,062,370</b>
<i>Of which:</i>			
Programme			
Interest and Dividends	-2,859,000	-1,916,000	-1,557,960
<i>Of which:</i>			
R Higher Education AME	-2,859,000	-1,916,000	-1,548,613
S Further Education AME	-	-	-9,347
Other Income	44,000	411,995	495,590
<i>Of which:</i>			
R Higher Education AME	44,000	411,995	498,172
S Further Education AME	-	-	-2,582
Total Programme	-2,815,000	-1,504,005	-1,062,370
<b>Total Voted Resource Income</b>	<b>-2,989,526</b>	<b>-2,827,834</b>	<b>-2,381,156</b>
<b>Voted Capital DEL</b>	<b>-16,114</b>	<b>-12,400</b>	<b>-3,447</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-11,000	-
<i>Of which:</i>			
A Activities to Support all Functions	-	-11,000	-
Other Grants	-16,114	-1,400	-3,087
<i>Of which:</i>			
A Activities to Support all Functions	-	-1,400	-
H National College for Teaching and Leadership	-	-	-
I Education and Skills Funding Agency (ESFA)	-16,114	-	-3,087
Repayments	-	-	-360
<i>Of which:</i>			
M Further Education	-	-	-360
Total Programme	-16,114	-12,400	-3,447

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Capital AME</b>	<b>-2,568,000</b>	<b>-2,188,000</b>	<b>-1,840,845</b>
<i>Of which:</i>			
Programme			
Repayments	-2,568,000	-2,188,000	-1,840,845
<i>Of which:</i>			
R Higher Education AME	-2,568,000	-2,188,000	-1,840,448
S Further Education AME	-	-	-397
Total Programme	-2,568,000	-2,188,000	-1,840,845
<b>Total Voted Capital Income</b>	<b>-2,584,114</b>	<b>-2,200,400</b>	<b>-1,844,292</b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Jonathan Slater
<b>Executive Agency Accounting Officers:</b>	
Peter Lauener	Education Skills Funding Agency
Sinead O'Sullivan	Nation College for Teaching and Leadership
Claire Burton	Standards and Testing Agency

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

<b>ALB Accounting Officers:</b>	
Mohammad Anwer	Aggregator Vehicle plc
Rebecca Hilsenrath	Commission for Equality and Human Rights (known as the Equality and Human Rights Commission)
Adrian Belton	Construction Industry Training Board
Chris Claydon	Engineering Construction Industry Training Board
Madeline Atkins	Higher Education Funding Council for England
Peter Lauener	Institute for Apprenticeships
Laura Newman	Located Property Limited
Les Ebdon	Office for Fair Access
Anne Longfield	Office of the Children's Commissioner
David Wallace	Student Loans Company Limited
Jonathan Slater	UK Commission for Employment and Skills

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
C	Aggregator plc	1	-	-
C	Located Property Limited	4,299	-	4,300
F	Equalities and Human Rights Commission	19,345	520	6,130
F	Office of the Children's Commissioner	2,589	-	900
N	Student Loans Company Limited	177,096	77,136	214,889
N	Higher Education Funding Council for England	1,478,866	150,000	1,567,718
N	Office for Fair Access	1,624	132	1,756
O	UK Commission for Employment and Skills	2,250	-	2,250
U	Higher Education Funding Council for England	-19,800	-	-
U	Student Loans Company Limited	-250	-	-
V	Construction Industry Training Board	-24,000	5,700	-
V	Engineering Construction Industry Training Board	1,222	50	-
<b>Total</b>		<b>1,643,242</b>	<b>233,538</b>	<b>1,797,943</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent liabilities in connection to Private Finance Initiative (PFI) contracts to Academies. These contingent liabilities are a result of the Department providing an indemnity to the local authority for potential costs on buildings they own, with existing PFI arrangements, which will be used by the academies. This type of indemnity is considered to be low risk and is only a feature of the academies programme in very specific circumstances. These contingent liabilities only arise where an academy is using a local authority building with an existing PFI contract.	7,900,000
Free Schools Group for Principal designates. The majority of contingent liabilities recorded by Free School Group currently relate to the potential costs that maybe incurred resulting from the engagement of staff prior to the opening of a Free School e.g. head teacher /deputy head teacher. It is important that the senior staff likely to be running the school once it is opened, are involved and take forward the development of the potential Free School prior to opening. These staff will, in many cases have had to tender their resignation at an existing school to take up their post in the Free School. The Department has agreed to underwrite the salaries of these staff for up to two terms in the event that the Free School does not open as planned. Each potential liability is calculated on an individual basis for each project. Once the Free School opens the liability will expire.	168
Free School Norwich. The contingent liability that would arise from the re-instatement cost of the school building to its original condition.	110
Tottenham UTC - indemnity to cover the cost of the 35 year lease	12,500
CET Westminster - indemnity provided to the Church of England Commissioners to cover the costs / associated charges arising from defending any legal action against the Commissioners for allowing their property to be used as a free school.	5,000
A guarantee to Local Government Pension Scheme (LGPS) to meet the pension deficit if an Academy Trust closes.	11,042
The EFA has entered into a number of tenant default agreements which give rise to a contractual obligation to pay monies to the landlord up to a fixed cap in certain circumstances where the Free School tenant is in breach of its lease.	2,501
Great Yarmouth High School - an indemnity has been provided to Inspiration Trust in relation to potential closure.	2,000
Turing House School - an indemnity has been provided in relation to the rent deposit.	470





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

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## Introduction

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

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

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

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	141,110,000	-	141,110,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-478,000	-	-478,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	140,632,000	-	140,632,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>137,347,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Office for Standards in Education, Children's Services and Skills on:

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

Promoting improvement in the quality of education, skills and care for children and young people through independent inspection, regulation and reporting. Sharing research findings and good practice through seminars and conferences.

Income arising from:

The registration of childcare providers, inspection for the care and support of children and young people, some maintained, independent schools and further education colleges, and publicly funded adult education and training. Transactions with departmental and other government bodies: receipts for inspection activity undertaken on behalf of other Government departments. Miscellaneous asset sales and recoveries, property charges made to minor occupiers, and receipts for goods and services provided by Ofsted.

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

Provisions and other non-cash items in AME.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	141,110,000	67,725,000	<b>73,385,000</b>
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-478,000	-	<b>-478,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>137,347,000</b>	<b>65,567,000</b>	<b>71,780,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
14,950	-	14,950	144,960	-18,800	126,160	-	-	-	143,921	3,849
<i>Of which:</i>										
A Administration and Inspection										
14,950	-	14,950	144,960	-18,800	126,160	-	-	-	143,921	3,849
<b>Total Spending in DEL</b>										
14,950	-	14,950	144,960	-18,800	126,160	-	-	-	143,921	3,849
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-478	-	-478	-	-	-	-576	-
<i>Of which:</i>										
B Activities to Support All Functions										
-	-	-	-478	-	-478	-	-	-	-576	-
<b>Total Spending in AME</b>										
-	-	-	-478	-	-478	-	-	-	-576	-
<b>Total for Estimate</b>										
14,950	-	14,950	144,482	-18,800	125,682	-	-	-	143,345	3,849
<i>Of which:</i>										
<b>Voted Expenditure</b>										
14,950	-	14,950	144,482	-18,800	125,682	-	-	-	143,345	3,849
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>140,632</b>	<b>143,345</b>	<b>131,826</b>
<b>Net Capital Requirement</b>	<b>-</b>	<b>3,849</b>	<b>2,194</b>
<b>Accruals to cash adjustments</b>	<b>-3,285</b>	<b>-4,220</b>	<b>152</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,700	-2,500	-2,063
New provisions and adjustments to previous provisions	-74	-230	104
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-63	-63	-63
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-2,233	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	552	806	2,174
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>137,347</b>	<b>142,974</b>	<b>134,172</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	14,950	16,125	15,948
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	<b>14,950</b>	<b>16,125</b>	<b>15,948</b>
Gross Programme Costs	144,482	144,970	144,698
<i>Less:</i>			
Programme DEL Income	-18,800	-17,750	-28,820
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>125,682</b>	<b>127,220</b>	<b>115,878</b>
<b>Total Net Operating Costs</b>	<b>140,632</b>	<b>143,345</b>	<b>131,826</b>
<i>Of which:</i>			
Resource DEL	140,558	143,115	131,930
Capital DEL	-	-	-
Resource AME	74	230	-104
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>140,632</b>	<b>143,345</b>	<b>131,826</b>
<i>Of which:</i>			
Resource DEL	141,110	143,921	134,104
Resource AME	-478	-576	-2,278
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>140,632</b>	<b>143,345</b>	<b>131,826</b>

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

£'000

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	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-18,800</b>	<b>-17,750</b>	<b>-28,820</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-18,800	-17,750	-28,820
<i>Of which:</i>			
A Administration and Inspection	-18,800	-17,750	-28,820
Total Programme	-18,800	-17,750	-28,820
<b>Total Voted Resource Income</b>	<b>-18,800</b>	<b>-17,750</b>	<b>-28,820</b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.



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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Amanda Spielman

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

In discharging these responsibilities, particular regard is given to:

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

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



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# Office of Qualifications and Examinations Regulation

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## Introduction

1. The core business of the Office of Qualifications and Examinations Regulation (Ofqual) is to regulate so that qualifications are sufficiently valid and trusted; and to make clear and considered judgements for the benefit of those who study, and rely on, regulated qualifications.
2. Ofqual will deliver a comprehensive programme of work in 2017/18 to fulfil our statutory objectives through the following core activities:

We will regulate for the validity of general qualifications throughout their lifecycle and continue to oversee the introduction of reformed qualifications and to evaluate the validity of National Assessments.

We will regulate for the validity of vocational and other qualifications throughout their lifecycle and promote public confidence in regulated vocational qualifications.

We will do this as efficiently and effectively as we can by continuing to develop the skills and capabilities of our people, and developing our digital systems to make better use of information and data.

3. We will conduct relevant investigation, research and analysis, and undertake engagement and consultation with stakeholders as necessary to enable us to provide assurance that regulated qualifications are fit-for-purpose and support good educational and training outcomes.
4. As part of its statutory enforcement powers, Ofqual can impose both monetary penalties and cost recovery orders where we believe that a breach of our General Conditions of Recognition or other regulations have been breached by a recognised awarding organisation. The decision to impose a monetary penalty is taken only where a breach is of a level of severity to warrant this action.
5. Ofqual intend to provide data capture and analysis to our regulatory counterparts in Wales and Northern Ireland, for which the direct cost of provision would be recovered. Income may also be recovered from the disposal of computer hardware a result of continuing IT transformation.
6. More details on our strategic priorities and corporate objectives can be found in our Corporate Plan for 2017/18, published in March 2017.
7. This Estimate covers the income and expenditure of Ofqual and associated depreciation and non-cash items falling into our Departmental Expenditure Limit.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	17,677,000	-	17,677,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	17,677,000	-	17,677,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>17,621,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Office of Qualifications and Examinations Regulation on:

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

The regulation of the validity of general, vocational and other qualifications throughout their lifecycle, promoting public confidence in regulated qualifications, and continuing to oversee the introduction of reformed qualifications and evaluating the validity of National Assessments.

Conducting relevant investigation, research and analysis, and undertaking engagement and consultation with stakeholders to provide assurance that regulated qualifications are fit-for-purpose and support good educational and training outcomes.

Developing the skills and capabilities of our people, and developing our digital systems to secure efficiency and value for money.

Income arising from:

The Department for Education to support ongoing Reform programmes, and, where required, to enable Ofqual to take on new Reform programmes as they arise.

The recovery of costs associated with the monetary penalties imposed on awarding organisations for breaches of Ofqual's regulations.

The recovery of costs associated with the provision of data and analysis to our regulatory counterparts in Wales and Northern Ireland, and for provision of support relating to IT/digital development, including developments to the register of qualifications and income from the disposal of hardware as part of IT transformation.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	17,677,000	8,798,000	<b>8,879,000</b>
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>17,621,000</b>	<b>8,773,000</b>	<b>8,848,000</b>

**Part II: Subhead detail**

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
15,397	-130	15,267	2,410	-	2,410	-	-	-	19,696	-
<i>Of which:</i>										
A Regulation of qualifications and statutory assessments										
15,397	-130	15,267	2,410	-	2,410	-	-	-	19,696	-
<b>Total Spending in DEL</b>										
15,397	-130	15,267	2,410	-	2,410	-	-	-	19,696	-
<b>Total for Estimate</b>										
15,397	-130	15,267	2,410	-	2,410	-	-	-	19,696	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
15,397	-130	15,267	2,410	-	2,410	-	-	-	19,696	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>17,677</b>	<b>19,696</b>	<b>22,240</b>
<b>Net Capital Requirement</b>	<b>-</b>	<b>-</b>	<b>35</b>
<b>Accruals to cash adjustments</b>	<b>-56</b>	<b>-56</b>	<b>-915</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-10	-10	-869
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-46	-46	-46
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>17,621</b>	<b>19,640</b>	<b>21,360</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	15,397	15,597	13,948
<i>Less:</i>			
Administration DEL Income	-130	-55	-588
<b>Net Administration Costs</b>	<b>15,267</b>	<b>15,542</b>	<b>13,360</b>
Gross Programme Costs	2,410	4,154	8,963
<i>Less:</i>			
Programme DEL Income	-	-	-83
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>2,410</b>	<b>4,154</b>	<b>8,880</b>
<b>Total Net Operating Costs</b>	<b>17,677</b>	<b>19,696</b>	<b>22,240</b>
<i>Of which:</i>			
Resource DEL	17,677	19,696	22,240
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>17,677</b>	<b>19,696</b>	<b>22,240</b>
<i>Of which:</i>			
Resource DEL	17,677	19,696	22,240
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>17,677</b>	<b>19,696</b>	<b>22,240</b>



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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-130</b>	<b>-55</b>	<b>-671</b>
<i>Of which:</i>			
Administration			
Other Income	-130	-55	-588
<i>Of which:</i>			
A Regulation of qualifications and statutory assessments	-130	-55	-588
Total Administration	-130	-55	-588
Programme			
Other Grants	-	-	-11
<i>Of which:</i>			
A Regulation of qualifications and statutory assessments	-	-	-11
Other Income	-	-	-72
<i>Of which:</i>			
A Regulation of qualifications and statutory assessments	-	-	-72
Total Programme	-	-	-83
<b>Total Voted Resource Income</b>	<b>-130</b>	<b>-55</b>	<b>-671</b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Sally Collier

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Ofqual is reviewing the capitalisation threshold within its fixed asset policy and it is anticipated that the current policy will change during 2017/18, effective 1st April 2017. The change in policy is not confirmed at the time of publication.

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

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

£'000

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Taxes, fines and charges

The fines element of financial penalties imposed on awarding organisations 50

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**Total** 50

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# Department for Business, Energy and Industrial Strategy

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## Introduction

1. This Estimate covers the planned budgetary expenditure of the Department for Business, Energy and Industrial Strategy (including its associated Arm's Length Bodies, notably the Research Councils; the Nuclear Decommissioning Authority (NDA), including the Site Licence Companies who are accountable to the NDA through arms length commercial contracts; Innovate UK; the British Business Bank; and the Green Investment Bank).
2. A number of international subscriptions in excess of £1 million are borne by this Estimate. These are listed in the Notes to the Estimate.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	2,980,716,000	-998,000,000	1,982,716,000
Capital	10,895,941,000	-	10,895,941,000
<b>Annually Managed Expenditure</b>			
Resource	2,578,274,000	277,000,000	2,855,274,000
Capital	-166,219,000	-	-166,219,000
<b>Total Net Budget</b>			
Resource	5,558,990,000	-721,000,000	4,837,990,000
Capital	10,729,722,000	-	10,729,722,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	15,645,324,000		

Amounts required in the year ending 31 March 2018 for expenditure by Department for Business, Energy and Industrial Strategy on:

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

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

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

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

The 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 including nuclear waste management and decommissioning and for former coal industry employees.

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

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



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

Activities of UK Government Investments on behalf of the Department.

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.

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

Respond to fuel poverty needs;

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

Work towards international agreement on climate change; Promote and support actions to reduce national and global greenhouse gas emissions; climate modelling and risk assessment.

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

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

Specialist support services, staff management and development; other departmental administration and non-cash costs; payments towards the United Kingdom Atomic Energy Authority Combined Pension Scheme deficit; exchange risk and other guarantee losses; publicity, promotion, publications, knowledge sharing initiatives and departmental research and development; surveys, monitoring, statistics, advice and consultancies; management of asset sales; contributions to fund cross government initiatives; Payments to HM Treasury towards the cost of Infrastructure UK.

Grants to local authorities.

Funding organisations supporting departmental objectives, including the department's executive agencies and arm's length bodies and their subsidiaries.

#### Income arising from:

Receipts from other Government Departments and devolved administrations;

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

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

Receipts from licences and levies; Launch Investment receipts, Capital Venture Funds receipts; premium income and other receipts from Financial Guarantee schemes, and of dividends; equity withdrawals; interest on loans and loan repayments from the Land Registry, Ordnance Survey and Met Office, UK Intellectual Property Office, National Physical Laboratory and Companies House. Income from investments; receipts from financial investments made by the Green Investment Bank and the British Business Bank; repayment of loans and investments; repayment of capital grants; repayments of grants and contributions; receipts from asset sales.

European Fast Stream receipts; 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 and repayments including from three domestic properties on the estate of the European School of Culture at Culham, Oxfordshire and from the National Physical Laboratory. Receipts associated with the closure of Partner Organisations.

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

General administration receipts of the Department, its executive agencies, its arm's length bodies, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff; sale of goods and services; HMRC receipts arising from the Research and Development Expenditure Credit; and interest from bank accounts and exchange rate gains and losses.

Income relating to legal services, consultancy, publications, public enquiries, information, central services; occupancy charge; administrative and professional services; EU receipts; 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.

Activities of UK Government Investments on behalf of the Department.

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

Government carbon offsetting scheme receipts;

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

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

Project Camelot Levy Receipts;

Proceeds of Crime income generated in criminal enforcement.

Receipts relating to the Nuclear Decommissioning Authority.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

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

Bad debts, impairments and provisions; other non-cash items.

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 innovation and research activity; miscellaneous programmes.

The management of asset sales.

Payment of corporation tax.

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.

Activities of UK Government Investments on behalf of the Department.

Renewable Heat Incentive including Renewable Heat Premium Payments.

The expenditure of The NESTA Trust.

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

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

The Redundancy Payments Service.

#### Income arising from:

Receipts from Trading Funds.

Receipts from asset sales.

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.

Activities of UK Government Investments on behalf of the Department.

Receipt of interest on loans and loan repayments from Post Office Ltd; receipts and income from investments in respect of The NESTA Trust.

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

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

Receipts relating to the Nuclear Decommissioning Authority.

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

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	2,980,716,000	1,600,266,000	<b>1,380,450,000</b>
Capital	10,895,941,000	4,927,166,000	<b>5,968,775,000</b>
<b>Annually Managed Expenditure</b>			
Resource	2,578,274,000	433,082,000	<b>2,145,192,000</b>
Capital	-166,219,000	-	<b>-166,219,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>15,645,324,000</b>	<b>8,266,722,000</b>	<b>7,378,602,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans						2016-17 Provisions				
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
437,790	-33,674	404,116	2,616,253	-39,653	2,576,600	11,061,788	-165,847	10,895,941	3,385,099	11,274,147
<i>Of which:</i>										
A Deliver an ambitious industrial strategy										
-	-	-	190,693	-1,000	189,693	746,981	-156,174	590,807	507,043	507,958
B Maximise investment opportunities and bolster UK interests										
-	-	-	44,300	-	44,300	479,094	-	479,094	30,346	303,526
C Promote competitive markets and responsible business practices										
830	-	830	90,112	-7,457	82,655	1,310	-	1,310	87,889	2,053
D Delivering affordable energy for households and businesses										
-	-	-	54,824	-	54,824	56,759	-	56,759	41,519	43,609
E Ensuring that our energy system is reliable and secure										
-	-	-	23,951	-7,536	16,415	300	-	300	10,474	1,437
F Taking action on climate change and decarbonisation										
-	-	-	31,204	-	31,204	102,145	-	102,145	42,484	54,415
G Managing our energy legacy safely and responsibly										
-	-	-	281,371	-	281,371	-	-	-	298,709	6,486
H Science and Research										
-	-	-	3,550	-	3,550	2,712,496	-	2,712,496	10,620	2,696,991
I Capability										
360,256	-33,674	326,582	151,319	-	151,319	277,185	-	277,185	456,288	68,708
J Government as Shareholder										
4,644	-	4,644	179,912	-23,660	156,252	120,500	-9,673	110,827	214,476	70,434
K Deliver an ambitious industrial strategy (ALB) net										
3,000	-	3,000	-	-	-	863,837	-	863,837	5,500	834,859
L Promote competitive markets and responsible business practices (ALB) net										
8,538	-	8,538	45,692	-	45,692	-	-	-	53,994	831
M Ensuring that our energy system is reliable and secure (ALB) net										
-	-	-	258	-	258	-510	-	-510	298	-297
N Taking action on climate change and decarbonisation (ALB) net										
3,428	-	3,428	503	-	503	-500	-	-500	4,143	-397
O Managing our energy legacy safely and responsibly (ALB) net										
5,000	-	5,000	18,177	-	18,177	17,260	-	17,260	32,900	8,432
P Science and Research (ALB) net										
1,110	-	1,110	222,639	-	222,639	3,277,431	-	3,277,431	242,356	3,370,899
Q Capability (ALB) Net										
9,800	-	9,800	-	-	-	1,500	-	1,500	9,800	307
R Government as Shareholder (ALB) net										
184	-	184	-41,252	-	-41,252	408,000	-	408,000	260	1,331,896
S NDA and SLC expenditure										
41,000	-	41,000	1,319,000	-	1,319,000	1,998,000	-	1,998,000	1,336,000	1,972,000

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Non-voted expenditure</b>										
-	-	-	-	-998,000	-998,000	-	-	-	-1,048,000	-
<i>Of which:</i>										
T Nuclear Decommissioning Authority Income (CFER)										
-	-	-	-	-998,000	-998,000	-	-	-	-1,048,000	-
<b>Total Spending in DEL</b>										
437,790	-33,674	404,116	2,616,253	-1,037,653	1,578,600	11,061,788	-165,847	10,895,941	2,337,099	11,274,147
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	2,644,714	-66,440	2,578,274	7,884,781	-8,051,000	-166,219	17,137,296	310,790
<i>Of which:</i>										
U Deliver an ambitious industrial strategy										
-	-	-	-9,728	-42,620	-52,348	-	-	-	-60,996	-
V Promote competitive markets and responsible business practices										
-	-	-	140,000	-	140,000	-	-	-	198,000	-
W Ensuring that our energy system is reliable and secure										
-	-	-	-	-1,489	-1,489	-	-	-	-2,079	-
X Managing our energy legacy safely and responsibly										
-	-	-	-213,754	-	-213,754	11,311	-51,000	-39,689	-201,200	-38,273
Y Science and Research										
-	-	-	67,149	-	67,149	-	-	-	-14,194	-
Z Capability										
-	-	-	-18,502	-	-18,502	-	-	-	25,687	-
AA Government as Shareholder										
-	-	-	141,416	-22,331	119,085	8,000,000	-8,000,000	-	-8,060	526,274
AB Renewable Heat Incentive										
-	-	-	780,000	-	780,000	-	-	-	633,000	-
AC Deliver an ambitious industrial strategy (ALB) net										
-	-	-	22,000	-	22,000	40,000	-	40,000	18,897	65,107
AD Promote competitive markets and responsible business practices (ALB) net										
-	-	-	-43	-	-43	-	-	-	-397	-
AE Managing our energy legacy safely and responsibly (ALB) net										
-	-	-	11,356	-	11,356	-	-	-	94,248	-
AF Science and Research (ALB) net										
-	-	-	5,781	-	5,781	-	-	-	59,680	-
AG Government as Shareholder (ALB) net										
-	-	-	-74,961	-	-74,961	-166,530	-	-166,530	-12,696	-242,318
AH Nuclear Decommissioning Authority										
-	-	-	1,794,000	-	1,794,000	-	-	-	5,340,000	-

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<i>Maximise investment opportunities and bolster UK interests</i>										
-	-	-	-	-	-	-	-	-	1,777	-
<i>Taking action on climate change and decarbonisation</i>										
-	-	-	-	-	-	-	-	-	117,690	-
<i>Taking action on climate change and decarbonisation (ALB) net</i>										
-	-	-	-	-	-	-	-	-	10,947,938	-
<i>Capability (ALB) Net</i>										
-	-	-	-	-	-	-	-	-	1	-
<b>Non-voted expenditure</b>										
-	-	-	277,000	-	277,000	-	-	-	275,000	-
<i>Of which:</i>										
<i>AI Government as Shareholder</i>										
-	-	-	277,000	-	277,000	-	-	-	275,000	-
<b>Total Spending in AME</b>										
-	-	-	2,921,714	-66,440	2,855,274	7,884,781	-8,051,000	-166,219	17,412,296	310,790
<b>Total for Estimate</b>										
437,790	-33,674	404,116	5,537,967	-1,104,093	4,433,874	18,946,569	-8,216,847	10,729,722	19,749,395	11,584,937
<i>Of which:</i>										
<b>Voted Expenditure</b>										
437,790	-33,674	404,116	5,260,967	-106,093	5,154,874	18,946,569	-8,216,847	10,729,722	20,522,395	11,584,937
<b>Non Voted Expenditure</b>										
-	-	-	277,000	-998,000	-721,000	-	-	-	-773,000	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>4,837,990</b>	<b>19,749,395</b>	<b>104,455,473</b>
<b>Net Capital Requirement</b>	<b>10,729,722</b>	<b>11,584,937</b>	<b>8,568,874</b>
<b>Accruals to cash adjustments</b>	<b>-643,388</b>	<b>-15,952,690</b>	<b>-107,288,026</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-9,833,698	-25,474,241	-110,862,939
Add cash grant-in-aid	8,037,123	8,345,364	4,582,008
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-123,967	-149,424	-808,209
New provisions and adjustments to previous provisions	-103,461	-31,332	-198,326
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	66,440	50,174	203,216
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	1,000,000	1,000,000	-541,675
Increase (-) / Decrease (+) in creditors	-	-	-325,437
Use of provisions	314,175	306,769	663,336
<b>Removal of non-voted budget items</b>	<b>721,000</b>	<b>773,000</b>	<b>2,206,936</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	1,434,995
Other adjustments	721,000	773,000	771,941
<b>Net Cash Requirement</b>	<b>15,645,324</b>	<b>16,154,642</b>	<b>7,943,257</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	419,135	470,673	469,589
<i>Less:</i>			
Administration DEL Income	-33,674	-45,583	-49,009
<b>Net Administration Costs</b>	<b>385,461</b>	<b>425,090</b>	<b>420,580</b>
Gross Programme Costs	13,659,340	28,267,393	113,007,795
<i>Less:</i>			
Programme DEL Income	-1,062,100	-1,193,201	-1,357,297
Programme AME Income	-66,440	-65,508	-382,113
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>12,530,800</b>	<b>27,008,684</b>	<b>111,268,385</b>
<b>Total Net Operating Costs</b>	<b>12,916,261</b>	<b>27,433,774</b>	<b>111,688,965</b>
<i>Of which:</i>			
Resource DEL	1,696,960	2,034,156	1,830,368
Capital DEL	8,039,310	7,684,262	7,541,095
Resource AME	3,179,991	17,725,980	102,625,105
Capital AME	-	-10,624	-201,314
Non-budget	-	-	-106,289
<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	-8,039,310	-7,673,638	-7,339,781
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-38,961	-10,741	106,289
<b>Total Resource Budget</b>	<b>4,837,990</b>	<b>19,749,395</b>	<b>104,455,473</b>
<i>Of which:</i>			
Resource DEL	1,982,716	2,337,099	2,499,237
Resource AME	2,855,274	17,412,296	101,956,236
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	998,000	1,048,000	974,558
Other adjustments	-998,000	-1,048,000	-974,558
<b>Total Resource (Estimate)</b>	<b>4,837,990</b>	<b>19,749,395</b>	<b>104,455,473</b>



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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-73,327</b>	<b>-154,149</b>	<b>-209,293</b>
<i>Of which:</i>			
Administration			
EU Grants Received	-	-	-3
<i>Of which:</i>			
I Capability	-	-	-3
Sales of Goods and Services	-32,015	-34,288	-43,780
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-	-17
G Managing our energy legacy safely and responsibly	-	-	-7,392
I Capability	-32,015	-34,288	-36,371
Other Grants	-1,239	-1,322	-1,325
<i>Of which:</i>			
I Capability	-1,239	-1,322	-1,325
Other Income	-420	-415	-3,901
<i>Of which:</i>			
G Managing our energy legacy safely and responsibly	-	-	-9
I Capability	-420	-415	-3,892
Taxation	-	-9,558	-
<i>Of which:</i>			
G Managing our energy legacy safely and responsibly	-	-9,558	-
Total Administration	-33,674	-45,583	-49,009
Programme			
Sales of Goods and Services	-14,993	-81,508	-93,745
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-	-3,570
C Promote competitive markets and responsible business practices	-7,457	-6,072	-12
E Ensuring that our energy system is reliable and secure	-7,536	-6,378	-7,566
F Taking action on climate change and decarbonisation	-	-	-4,243
G Managing our energy legacy safely and responsibly	-	-2,800	-2,779
H Science and Research	-	-	-682
I Capability	-	-9,361	-6,887
J Government as Shareholder	-	-56,897	-68,006
Interest and Dividends	-24,660	-22,660	-27,750
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-1,000	-2,000	-8,914
H Science and Research	-	-	-3
J Government as Shareholder	-23,660	-20,660	-18,833
Other Grants	-	-1,108	-15,146
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-	-15,146
B Maximise investment opportunities and bolster UK interests	-	-1,000	-
D Delivering affordable energy for households and businesses	-	-108	-

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
Other Income	-	-955	-14,529
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-	-12,723
C Promote competitive markets and responsible business practices	-	-955	-219
D Delivering affordable energy for households and businesses	-	-	-1,478
F Taking action on climate change and decarbonisation	-	-	-81
H Science and Research	-	-	-13
I Capability	-	-	-15
Taxation	-	-2,335	-9,114
<i>Of which:</i>			
C Promote competitive markets and responsible business practices	-	-	-9,114
G Managing our energy legacy safely and responsibly	-	-2,335	-
<b>Total Programme</b>	<b>-39,653</b>	<b>-108,566</b>	<b>-160,284</b>
<b>Voted Resource AME</b>	<b>-66,440</b>	<b>-54,782</b>	<b>-233,563</b>
<i>Of which:</i>			
Programme			
Interest and Dividends	-	-5,500	-2,338
<i>Of which:</i>			
AA Government as Shareholder	-	-5,500	-2,338
Other Income	-66,440	-49,282	-231,225
<i>Of which:</i>			
U Deliver an ambitious industrial strategy	-42,620	-48,608	-55,898
W Ensuring that our energy system is reliable and secure	-1,489	-674	-36
X Managing our energy legacy safely and responsibly	-	-	-175,291
AA Government as Shareholder	-22,331	-	-
<b>Total Programme</b>	<b>-66,440</b>	<b>-54,782</b>	<b>-233,563</b>
<b>Total Voted Resource Income</b>	<b>-139,767</b>	<b>-208,931</b>	<b>-442,856</b>
<b>Voted Capital DEL</b>	<b>-165,847</b>	<b>-195,125</b>	<b>-359,117</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-9,287
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-	-9,280
I Capability	-	-	-7
EU Grants Received	-	-	-8,036
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-	-203
B Maximise investment opportunities and bolster UK interests	-	-	-7,723
H Science and Research	-	-	-110

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
Sales of Goods and Services	-24,447	-25,618	-18,583
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-14,774	-14,552	-17,974
H Science and Research	-	-2,030	-295
I Capability	-	-	-16
J Government as Shareholder	-9,673	-9,036	-298
Other Grants	-	-11,017	-195,336
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-	-3,503
D Delivering affordable energy for households and businesses	-	-1,966	-
F Taking action on climate change and decarbonisation	-	-137	-265
G Managing our energy legacy safely and responsibly	-	-214	-
H Science and Research	-	-8,700	-141,441
J Government as Shareholder	-	-	-50,127
Other Income	-141,400	-155,100	-122,158
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-141,400	-155,100	-115,563
J Government as Shareholder	-	-	-6,595
Repayments	-	-3,390	-5,717
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-	-2,830
D Delivering affordable energy for households and businesses	-	-	-1,801
H Science and Research	-	-3,390	-
J Government as Shareholder	-	-	-1,086
<b>Total Programme</b>	<b>-165,847</b>	<b>-195,125</b>	<b>-359,117</b>
<b>Voted Capital AME</b>	<b>-8,051,000</b>	<b>-8,061,726</b>	<b>-7,583,950</b>
<i>Of which:</i>			
Programme			
Other Grants	-	-10,726	-12,798
<i>Of which:</i>			
AA Government as Shareholder	-	-10,726	-12,798
Other Income	-	-	-169,752
<i>Of which:</i>			
AA Government as Shareholder	-	-	-169,752
Repayments	-8,051,000	-8,051,000	-7,401,400
<i>Of which:</i>			
X Managing our energy legacy safely and responsibly	-51,000	-51,000	-113,400
AA Government as Shareholder	-8,000,000	-8,000,000	-7,288,000
<b>Total Programme</b>	<b>-8,051,000</b>	<b>-8,061,726</b>	<b>-7,583,950</b>
<b>Total Voted Capital Income</b>	<b>-8,216,847</b>	<b>-8,256,851</b>	<b>-7,943,067</b>

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

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

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-998,000	-998,000	-1,048,000	-1,048,000	-974,558	-882,000
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-51,639	-52,000
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-550	-669
<b>Total</b>	<b>-998,000</b>	<b>-998,000</b>	<b>-1,048,000</b>	<b>-1,048,000</b>	<b>-1,026,747</b>	<b>-934,669</b>

#### Detailed description of CFER sources

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Nuclear Decommissioning Authority Resource DEL	-998,000	-998,000	-1,048,000	-1,048,000	-974,558	-882,000
Nuclear Decommissioning Authority Capital DEL	-	-	-	-	-51,639	-52,000
<b>Annually Managed Expenditure</b>						
<b>Non-Budget</b>						
Receipts from the Coal Authority	-	-	-	-	-550	-669
<b>Total</b>	<b>-998,000</b>	<b>-998,000</b>	<b>-1,048,000</b>	<b>-1,048,000</b>	<b>-1,026,747</b>	<b>-934,669</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Alex Chisholm

**Executive Agency Accounting Officers:**

Sarah Albon Insolvency Service

Katherine Courtney UK Space Agency

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

**ALB Accounting Officers:**

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

**Site Licence Company Accountability:**

The Site Licence Companies are accountable to the Nuclear Decommissioning Authority.

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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
K	Innovate UK	3,000	863,837	739,000
K	South Tees Site Company	-	-	24,960
L	ACAS (Advisory, Conciliation and Arbitration Service)	49,433	-	49,843
L	Competition Service	4,597	-	4,750
L	Financial Reporting Council	200	-	-
M	Electricity Settlements Company	258	-510	-
N	Committee on Climate Change	3,428	-	3,428
N	Low Carbon Contracts Company	503	-500	166
O	Civil Nuclear Police Authority	776	-	723
O	Coal Authority	19,251	16,760	31,300
O	Oil & Gas Authority	3,150	500	3,000
P	Arts and Humanities Research Council	23	101,075	102,747
P	Biotechnology and Biological Sciences Research Council	18,700	421,472	497,840
P	Economic and Social Research Council	33	194,026	198,537
P	Engineering and Physical Sciences Research Council	9,500	905,957	1,015,069
P	Medical Research Council	49,800	636,833	650,677
P	Natural Environment Research Council	42,100	408,029	433,188
P	Science and Technology Facilities Council	98,408	590,548	597,795
P	United Kingdom Atomic Energy Authority	5,185	19,491	16,055
Q	UK Shared Business Services Ltd	9,800	1,500	-
R	BIS (Postal Services Act 2011) Company Limited	3,700	-	-
R	British Business Bank	-45,592	189,000	89,405
R	Enrichment Holdings Limited	31	-	-
R	Postal Services Holding Company plc	153	-	-
R	UK Green Investment Bank	640	219,000	220,640
S	Nuclear Decommissioning Authority †	251,000	47,000	3,358,000
S	Site Licence Companies	1,109,000	1,951,000	-
AC	The NESTA Trust	22,000	40,000	-
AD	ACAS (Advisory, Conciliation and Arbitration Service)	-43	-	-
AE	Civil Nuclear Police Authority	-234	-	-
AE	Coal Authority	11,600	-	-
AE	Oil & Gas Authority	-10	-	-
AF	Biotechnology and Biological Sciences Research Council	1,500	-	-
AF	Medical Research Council	-406	-	-
AF	Natural Environment Research Council	-202	-	-
AF	Science and Technology Facilities Council	4,230	-	-
AF	United Kingdom Atomic Energy Authority	659	-	-

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
AG	BIS (Postal Services Act 2011) Company Limited	-	-166,530	-
AG	British Business Bank	21,225	-	-
AG	Enrichment Holdings Limited	-97,222	-	-
AG	UK Green Investment Bank	1,036	-	-
AH	Nuclear Decommissioning Authority	1,794,000	-	-
<b>Total</b>		<b>3,395,210</b>	<b>6,438,488</b>	<b>8,037,123</b>

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



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

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

Section in Part II: Subhead Detail	Service	£'000
D4-DEL	Energy Company Obligation Brokerage	75
F4-DEL	International Energy, and Climate Change: international subscriptions and contributions	5,058
G4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions and contributions	20,041
G4-DEL	UK Coal Cohort Concessionary Fuel costs	1,665
I4-DEL	Fuel Contingency Planning	4,600

## Part III: Note K - Contingent Liabilities

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

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Other	
– Green Investment Bank has provided indemnities relating to costs of decommissioning and restoring sites once they are no longer in use.	103,000
– Other quantifiable contingent liabilities.	5,000
– Incidents/Accidents Insurance claims for exposure to ionising radiation pursued outside the existing UK Atomic Energy Authority insurance scheme.	Unquantifiable
– STFC collaborates with a number of international partners in the funding, management and operation of technical facilities which it does not own. For each of these facilities STFC may be obliged to contribute to decommissioning costs arising from a decision to discontinue operations. The most significant of these potential liabilities is in respect of CERN and the European Southern Observatory (ESO).	Unquantifiable
– A contingent liability in respect of risk associated with the Core Department assuming responsibility for uplifts in pension contributions for the UK Atomic Energy Authority's non-actives.	Unquantifiable
– European Patent Office (EPO): the UK as one of the contracting states has a potential liability under Article 40 of the European Patent Convention of 1973.	Unquantifiable
– World Intellectual Property Organisation: the UK, as a contracting state to the Patent Cooperation Treaty of 1970, has a potential liability under Article 57 of the Treaty.	Unquantifiable
– The Cabinet Secretary has provided a Government wide indemnity to Public Appointments Assessors (PAAs). This will ensure that PAAs will not have to meet any personal civil liability incurred in the execution of their PAA functions.	Unquantifiable
– An indemnity has been provided to Pöyry PLC relating to the use of their yield curve data in relation to the potential sale of GIB. The data is an important component of a bidder's due diligence, risk assessment and ultimately the price they would be willing to pay. BIS has indemnified Pöyry PLC for any liability that occurs as a result of using their information in the sale process that may be brought by potential bidders in relation to the transaction.	Unquantifiable
– An indemnity has been provided to the Official Receiver relating to their actions as administrator of SSI Redcar with respect to the administration of the site.	Unquantifiable
– The Department has a contingent liability relating to ongoing legal cases. The cost is dependent on the outcome of cases which currently cannot be reliably estimated.	Unquantifiable
– An indemnity has been given by Biotechnology and Biological Sciences Research Council (BBSRC) to the Roslin Institute for any costs that arise as a result of past actions of the Institute prior to its transfer to the University of Edinburgh in 2008. A further indemnity has been given to any fall in grant income of the Institute as a result of the transfer. The maximum settlement BBSRC will fund reduces each year and is limited to claims made up to May 2023.	Unquantifiable
– Statutory liability in the event of a nuclear accident in the UK for third-party claims in excess of the operator's liability.	Unquantifiable
– Liability for non-compliance with the Cogeneration Directive (2004/8/EC), in the event contractors for the Department incorrectly certify combined heat and power plants.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– Liability for costs of retrieving and disposing of sealed radioactive sources in the event that a company keeping such sources becomes insolvent under the High Activity Sealed Sources (HASS) Directive: Council Directive 2003/122/EURATOM.	Unquantifiable
– Indemnity has been given to the Secretary of State for liability under section 9 of The Radioactive Contaminated Land (Modification of Enactments) (England) (Amendment) Regulations 2007 SI 2007/3245. The regulations deem the Secretary of State to be the appropriate person to bear responsibility for remediation of land contaminated by a nuclear occurrence.	Unquantifiable
– An indemnity for loss or damage caused to other Parties to the Energy Research Partnership consortium agreement.	Unquantifiable
– Under the EU Emissions Trading Scheme, Member States are required to appoint a Single Auction Monitor to oversee the auctioning of allowances in Phase III. The Joint Procurement Agreement for the Single Auction Monitor (JPA) provides for Member States to indemnify the Commission should the Commission be required to compensate a third party or another Member State for damages which arise in connection with the JPA.	Unquantifiable
– The Department has undertaken to support Ofgem's costs for administering the Renewables Obligation scheme. Where there is insufficient money in both the buyout fund and late payment fund, the remaining costs for England and Wales will be met by the Department.	Unquantifiable
– The Department has indemnified Elexon Ltd against third party claims relating to the design and or implementation of Contracts for Difference (CfD) and Capacity Markets (CM) settlement systems which are not covered by insurance and/or guarantees by their sub-contractors.	Unquantifiable
– Planning Act 2008: Liability for compensation payable in the event that a Development Consent Order is subject to a legal challenge which leads to a revocation of an order.	Unquantifiable
– Organisation for Economic Co-operation and Development (OECD) and International Energy Agency (IEA): an indemnity for any loss to the IEA arising from use of its data in the Department's Global Climate Change 2050 Pathways Calculator, limited to a maximum of £100,000.	100
– Nuclear Liabilities Fund (NLF) - A constructive obligation was created in 2002 when the then Secretary of State for Trade and Industry stated in the House of Commons that the Government would underwrite the NLF in respect of British Energy's uncontracted and decommissioning liabilities to the extent that the assets of the Fund fall short. The Department is responsible for these liabilities to the extent that the NLF is insufficient to meet liabilities as they fall due. Given the extended time period over which the British Energy's liabilities will be paid (some in over 100 years' time), there is a high level of uncertainty relating to the eventual funding position of the NLF. The undiscounted value of the liabilities is £19.7 billion (2014-15: £19.5 billion) and the discounted liabilities are £33.0 billion (2014-15: £7.5 billion). This is because in line with HM Treasury guidance we used the long-term discount of negative 0.8% (2014-15: positive 2.2%). This has increased the discounted value of the liabilities but, as this change is the result of a technical accounting measure, the undiscounted value is unaffected. The value of the fund was £9.2 billion (2014-15: £9.1 billion). The trustees consider that in the absence of unplanned events the fund will be sufficient to meet all of its forecast liabilities. As such it would not be appropriate for the Department to consider the fund as either a contingent liability or a contingent asset at the current time.	Unquantifiable

## Part III: Note K - Contingent Liabilities

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

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– Nuclear: the Core Department has a range of civil nuclear liabilities arising through its association with the United Kingdom Atomic Energy Authority and British Nuclear Fuels Limited as well as ensuring that the Government complies with its obligations under the various international nuclear agreements and treaties. The amount and timing of this overarching liability is not quantifiable.	Unquantifiable
– National Physical Laboratory: the Core Department is responsible for the disposal of all radioactive waste arising from scientific projects undertaken at the National Physical Laboratory. These costs cannot be reliably estimated.	Unquantifiable
– Outer Space Act 1986:- The UKSA has an obligation to third parties if they are accidentally damaged by space activities. The low probability of this occurring means a cost cannot be reliably estimated. In March 2015 the Outer Space Act 1986 was amended to cap licensees' previously unlimited liability for third party costs at 60 million euro for the majority of missions, for the duration of the licensed activity. This amendment was designed to adequately balance the risk to the UK Government whilst ensuring UK space operators remain competitive internationally.	Unquantifiable
– Reprocessing and staff commitments: STFC is responsible for Institut Laue-Langevin (ILL) staff related commitments and costs associated with reprocessing fuel elements.	12,000
– Coal Industry Act 1994: Responsibility for compensation claims relating to personal injuries suffered by former British Coal mineworkers between 1947 and 31 December 1994 transferred to the Department on 1 January 1998 by a restructuring scheme under the Coal Industry Act 1994. The timing and amounts of any future liabilities are uncertain except where provision has been made in the accounts. The future liabilities will depend on the nature of any injury and whether the courts decide that compensation is due.	Unquantifiable
– Deed Relating to the British Coal Staff Superannuation Scheme (BCSSS) under Paragraph 2(9) of Schedule 5 to the Coal Industry Act 1994 and Deed Relating to the Mineworkers' Pension Scheme (MPS) under Paragraph 2(9) of Schedule 5 to the Coal Industry Act 1994: Government Guarantees were put in place on 31 October 1994, the day the Schemes were changed to reflect the impact of the privatisation of the coal industry. They are legally binding contracts between the Trustees and the Secretary of State for Energy and Climate Change. The Guarantees ensure that the benefits earned by Scheme members during their employment with British Coal, and any benefit improvements from surpluses which were awarded prior to 31 October 1994, will always be paid and will be increased each year in line with the Retail Prices Index. If at any periodic valuation the assets of the Guaranteed Fund were to be insufficient to meet its liabilities, the assets must be increased to bring the Fund back into balance. This is a long term contingent liability dependent on the performance of the schemes' investments and their mortality experience.	Unquantifiable
– Site restoration liabilities inherited from British Coal: The Department has inherited liabilities from British Coal to reimburse certain third parties with the costs necessary to meet statutory environmental standards in the restoration of particular coal-related sites. In addition to specific claims provided for it remains possible that the Department will be held responsible for further environmental liabilities. The timing and amounts of any liability are uncertain.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– Feed in Tariffs: The Department faces claims for damages from solar energy and construction companies affected by changes to Feed in Tariffs in 2011. A number of companies from the solar industry initiated legal proceedings in 2012, claiming damages for interference with property rights. Following determination of the legal principles by the Court of Appeal, the Department is preparing for a full trial on the facts of the case, probably in autumn 2017. At present, £189 million damages are claimed by the remaining 15 litigants (others having discontinued). The Department has been ordered to pay 80% and 50% of the claimants' legal costs relating to preliminary hearings in the High Court and Court of Appeal respectively; the Department bears its own legal costs. The claimants and the Department are likely to incur substantial further legal costs (the Department's costs being estimated at £3.1 million) and the losing party is likely to be ordered to pay the costs of the winning party.</p>	189,000
<p>– EU Emissions Trading Scheme (ETS): The Department awaits judgement, expected around September 2016, by the Court of Justice of the European Union (CJEU) concerning treatment of airlines flying to and from Switzerland under the aviation ETS. An unsuccessful outcome for the Government may result in claims for compensation plus costs but the Department considers the risk to be low.</p> <p>A separate set of claims concerning allocation of carbon allowances in relation to stationary ETS are being considered together; domestic proceedings were stayed pending a decision from the CJEU on similar claims in other member states. Following ruling by the CJEU which in effect dismissed the claims, the case will now revert to the domestic courts but, as a result of the CJEU ruling, the Department expects to face neither liability for compensation nor legal costs.</p>	Unquantifiable
<p>– Other: There are a number of potential liabilities for the Department in respect of claims from suppliers, employees and third parties which depend on actual or potential proceedings. The timing and amounts of any liabilities are uncertain.</p>	Unquantifiable
<p>– Inventories: At 31 March 2016 the NDA held inventories of reprocessed uranic material. These materials are currently held at nil value, due to uncertainty over their future use.</p>	Unquantifiable
<p>– Pension Schemes - Deficits: Whilst not the lead employer, the NDA is the lead organisation and has ultimate responsibility for certain nuclear industry pension schemes, including the Combined Nuclear Pension Plan, the Magnox section of the ESPS and the GPS pension scheme. Provisions for known deficits are included within nuclear decommissioning provisions. However, movements in financial markets may adversely impact the actuarial valuations of the schemes, resulting in an increase in scheme deficits and consequent increase in nuclear decommissioning provision.</p>	Unquantifiable
<p>– Subsidence damage and public safety liabilities: Licensees of mining operations are required to provide security to the Coal Authority to cover anticipated future costs of settling subsidence damage liabilities within their Areas of Responsibility. Outside the Areas of Responsibility of the holders of licences under Part II of the 1994 Act, the Authority is responsible for making good subsidence damage. Where an Area of Responsibility is extinguished, this would transfer to the Authority who would become responsible for the discharge of outstanding subsidence liabilities. The Authority also has an ongoing liability to secure and keep secured most abandoned coal mines. (In all cases the liability for operating collieries is the responsibility of the licensees/lessees and security is held to address those liabilities.)</p> <p>Both of the above liabilities have been provided for within the Coal Authority provision (note 14.2) based on analysis of trends and claims experience. However it is possible that significant, unexpected events outside of this provision may materialise.</p>	Unquantifiable

## Part III: Note K - Contingent Liabilities

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



## Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
F4-DEL	UN Framework Convention on Climate Change	2,100
F4-DEL	International Energy Agency	1,379
F4-DEL	International Renewable Energy Agency	1,014
G4-DEL	International Atomic Energy Agency	17,431
G4-DEL	Organisation for the Prohibition of Chemical Weapons	2,500
H7-DEL	European Space Agency	141,350
P7-DEL	European Molecular Biology Conference	2,400
P7-DEL	European Molecular Biology Laboratory	14,500
P7-DEL	Human Frontier Science Program	1,200
P7-DEL	International Agency for Research on Cancer	1,000
P7-DEL	The International Ocean Drilling Programme	2,600
P7-DEL	European Organisation for Nuclear Research (CERN)	112,043
P7-DEL	European Southern Observatory (ESO)	19,652
P7-DEL	Institut Laue-Langevin (ILL)	15,524
P7-DEL	European Synchrotron Radiation Facility (ESRF)	7,268
P7-DEL	European X-ray Free-Electron Laser (XFEL)	3,000



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# Department for Transport

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## Introduction

1. The Department for Transport (DfT), its agencies and its partners support the transport network that helps the UK businesses and gets people and goods travelling around the country.
2. The Department's priorities are to boost UK's economic growth and opportunity, build a One Nation Britain, improve journeys and provide a safe, secure and sustainable transport system.
3. Current responsibilities are providing policy, guidance, and funding to English local authorities to help them run and maintain their road networks, improve passenger and freight travel, and develop new major transport schemes. DfT is investing in, maintaining and operating around 4,300 miles of the motorway and trunk road network in England through Highways England. DfT is also responsible for setting the strategic direction for the rail industry in England and Wales – funding investment in infrastructure through Network Rail, awarding and managing rail franchises, and regulating rail fares.
4. The Estimate provides for planned budgetary expenditure of the Department for Transport (including its associated agencies: the Driver and Vehicle Licensing Agency, Vehicle Certification Agency, Driver and Vehicle Standards Agency, Maritime and Coastguard Agency and arm's-length bodies and public corporations) in pursuit of the functions reflected in the section headings. It also provides for administrative expenditure by those bodies used in implementing and evaluating policy and on central services.
5. The expenditure is broken down between resource and capital, and resource provision is further sub-divided between administration and programme spend. Part I of the Estimate sets out the control totals and descriptions of spending, some of which are replicated in the Supply legislation. Part II provides a more detailed breakdown of those control limits and explain how the cash requirement is derived. Part III contains various tables and notes that provide supplementary and background information.
6. The single net cash requirement is not split by DEL/AME or any other budgetary limits.
7. Further details about the expenditure of the Department for Transport can be found in the Annual Report and Accounts 2016-17 to be published in the summer.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	3,576,254,000	13,225,000	3,589,479,000
Capital	6,410,100,000	-	6,410,100,000
<b>Annually Managed Expenditure</b>			
Resource	8,662,221,000	-1,364,000	8,660,857,000
Capital	6,717,507,000	-	6,717,507,000
<b>Total Net Budget</b>			
Resource	12,238,475,000	11,861,000	12,250,336,000
Capital	13,127,607,000	-	13,127,607,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement</b>	<b>21,515,030,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Department for Transport on:

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

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

Income arising from:

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

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**Part I (continued)**


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

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

Income arising from:

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

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

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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	3,576,254,000	1,419,394,000	<b>2,156,860,000</b>
Capital	6,410,100,000	2,446,583,000	<b>3,963,517,000</b>
<b>Annually Managed Expenditure</b>			
Resource	8,662,221,000	3,850,560,000	<b>4,811,661,000</b>
Capital	6,717,507,000	3,149,632,000	<b>3,567,875,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>21,515,030,000</b>	<b>8,999,640,000</b>	<b>12,515,390,000</b>

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## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
271,950	-10,582	261,368	5,764,739	-2,449,853	3,314,886	6,430,460	-20,360	6,410,100	3,066,946	5,488,449
<i>Of which:</i>										
A Tolled Crossings										
-	-	-	60,789	-142,813	-82,024	750	-	750	-101,178	1,000
B Local Authority Transport										
-	-	-	347,407	-	347,407	1,807,559	-	1,807,559	336,107	1,523,044
C Highways England (net)										
48,697	-	48,697	2,474,382	-	2,474,382	2,148,351	-	2,148,351	2,272,497	2,031,216
D Funding of Other ALBs (net)										
4,918	-	4,918	149,368	-	149,368	659,582	-	659,582	158,046	396,633
E Other railways										
-	-	-	486,329	-329,704	156,625	150,976	-	150,976	118,883	95,154
F Sustainable Travel										
-	-	-	88,802	-	88,802	110,500	-	110,500	83,623	214,244
G Bus Subsidies & Concessionary Fares										
-	-	-	253,891	-	253,891	11,629	-	11,629	253,381	6,621
H GLA transport grants										
-	-	-	255,010	-	255,010	-	-	-	474,364	944,000
I Crossrail										
-	-	-	1,605	-	1,605	-	-	-	1,605	-200,000
J Aviation, Maritime, Security and Safety										
-	-	-	127,785	-55,309	72,476	19,183	-	19,183	65,502	19,961
K Maritime and Coastguard Agency										
8,548	-548	8,000	364,234	-11,100	353,134	14,100	-	14,100	321,897	13,100
L Motoring Agencies										
-	-	-	491,309	-376,530	114,779	14,074	-20,000	-5,926	124,577	-4,644
M Science, research and support functions										
-	-	-	20,585	-73	20,512	30,659	-360	30,299	18,306	30,201
N Central Administration										
209,787	-10,034	199,753	47,533	-47,523	10	12,554	-	12,554	188,802	8,323
O Departmental Unallocated Provision										
-	-	-	41,467	-	41,467	-	-	-	-	-
P Support for Passenger Rail Services										
-	-	-	474,282	-1,486,801	-1,012,519	-	-	-	-1,319,196	-
Q High Speed Two										
-	-	-	32,961	-	32,961	1,067,543	-	1,067,543	34,730	409,596
R Transport Development Fund										
-	-	-	47,000	-	47,000	8,000	-	8,000	35,000	-
S National Productivity Investment Fund										
-	-	-	-	-	-	375,000	-	375,000	-	-

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

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Non-voted expenditure</b>										
6,632	-	6,632	6,593	-	6,593	-	-	-	13,906	-
<i>Of which:</i>										
T Funding of Other ALBs (net)										
6,632	-	6,632	6,593	-	6,593	-	-	-	13,906	-
<b>Total Spending in DEL</b>										
<b>278,582</b>	<b>-10,582</b>	<b>268,000</b>	<b>5,771,332</b>	<b>-2,449,853</b>	<b>3,321,479</b>	<b>6,430,460</b>	<b>-20,360</b>	<b>6,410,100</b>	<b>3,080,852</b>	<b>5,488,449</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	8,866,155	-203,934	8,662,221	6,720,451	-2,944	6,717,507	8,618,000	7,113,334
<i>Of which:</i>										
U Highways England (net)										
-	-	-	6,000	-	6,000	40,000	-	40,000	5,000	38,346
V Network Rail (net)										
-	-	-	8,301,575	-	8,301,575	5,934,451	-	5,934,451	8,250,419	6,713,831
W Funding of Other ALBs (net)										
-	-	-	80,290	-	80,290	-	-	-	58,273	-
X Other Railways										
-	-	-	393,220	-203,934	189,286	-	-	-	185,261	-
Y Aviation, Maritime, Security and Safety										
-	-	-	-20,000	-	-20,000	-	-2,944	-2,944	1,590	-20,000
Z Maritime and Coastguard Agency										
-	-	-	1,000	-	1,000	-	-	-	900	-
AA Motoring Agencies										
-	-	-	-2,194	-	-2,194	-	-	-	-3,526	-
AB Central Administration										
-	-	-	106,264	-	106,264	-	-	-	120,083	-
AC High Speed Two										
-	-	-	-	-	-	746,000	-	746,000	-	381,157
<b>Non-voted expenditure</b>										
-	-	-	-1,364	-	-1,364	-	-	-	-2	-
<i>Of which:</i>										
AD Funding of Other ALBs (net)										
-	-	-	-1,364	-	-1,364	-	-	-	-2	-
<b>Total Spending in AME</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>8,864,791</b>	<b>-203,934</b>	<b>8,660,857</b>	<b>6,720,451</b>	<b>-2,944</b>	<b>6,717,507</b>	<b>8,617,998</b>	<b>7,113,334</b>

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

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration		Programme								
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Total for Estimate</b>										
278,582	-10,582	268,000	14,636,123	-2,653,787	11,982,336	13,150,911	-23,304	13,127,607	11,698,850	12,601,783
<i>Of which:</i>										
<b>Voted Expenditure</b>										
271,950	-10,582	261,368	14,630,894	-2,653,787	11,977,107	13,150,911	-23,304	13,127,607	11,684,946	12,601,783
<b>Non Voted Expenditure</b>										
6,632	-	6,632	5,229	-51,036	5,229	-	-8,168	-	13,904	-



## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>12,250,336</b>	<b>11,698,850</b>	<b>8,708,492</b>
<b>Net Capital Requirement</b>	<b>13,127,607</b>	<b>12,601,783</b>	<b>12,373,854</b>
<b>Accruals to cash adjustments</b>	<b>-3,851,052</b>	<b>-5,726,301</b>	<b>964,138</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-19,847,614	-19,924,261	3,709,191
Add cash grant-in-aid	15,137,160	7,790,173	4,206,923
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-129,993	-132,620	-7,074,105
New provisions and adjustments to previous provisions	-100,426	-125,052	-51,479
Departmental Unallocated Provision	-41,467	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	2,209	54,011	50,283
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	250,232	6,539,916	-
Use of provisions	878,847	71,532	123,325
<b>Removal of non-voted budget items</b>	<b>-11,861</b>	<b>-13,904</b>	<b>-22,066</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-11,861	-13,904	-22,066
<b>Net Cash Requirement</b>	<b>21,515,030</b>	<b>18,560,428</b>	<b>22,024,418</b>

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

	£'000		
	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	278,582	276,980	276,227
<i>Less:</i>			
Administration DEL Income	-10,582	-12,055	-9,142
<b>Net Administration Costs</b>	<b>268,000</b>	<b>264,925</b>	<b>267,085</b>
Gross Programme Costs	15,974,945	17,377,351	18,518,560
<i>Less:</i>			
Programme DEL Income	-2,461,981	-2,901,712	-2,575,095
Programme AME Income	-203,934	-196,434	-312,810
Non-budget income	-	-88,608	-3,869,053
<b>Net Programme Costs</b>	<b>13,309,030</b>	<b>14,190,597</b>	<b>11,761,602</b>
<b>Total Net Operating Costs</b>	<b>13,577,030</b>	<b>14,455,522</b>	<b>12,028,687</b>
<i>Of which:</i>			
Resource DEL	3,518,551	3,005,497	2,988,576
Capital DEL	2,484,272	2,983,747	3,955,223
Resource AME	8,690,318	8,693,353	5,720,386
Capital AME	-250,698	-138,467	-250,668
Non-budget	-865,413	-88,608	-384,830
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	41,467	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-2,233,574	-2,845,280	164,498
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	88,608	-
Other adjustments	865,413	-	-3,484,693
<b>Total Resource Budget</b>	<b>12,250,336</b>	<b>11,698,850</b>	<b>8,708,492</b>
<i>Of which:</i>			
Resource DEL	3,589,479	3,080,852	3,028,825
Resource AME	8,660,857	8,617,998	5,679,667
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>12,250,336</b>	<b>11,698,850</b>	<b>8,708,492</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-2,460,435</b>	<b>-2,668,784</b>	<b>-2,585,092</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-10,582	-11,895	-9,128
<i>Of which:</i>			
K Maritime and Coastguard Agency	-548	-646	-514
N Central Administration	-10,034	-11,249	-8,614
Other Income	-	-160	-14
<i>Of which:</i>			
N Central Administration	-	-160	-14
Total Administration	-10,582	-12,055	-9,142
Programme			
EU Grants Received	-51,765	-50,425	-40,138
<i>Of which:</i>			
J Aviation, Maritime, Security and Safety	-51,765	-50,425	-40,138
Sales of Goods and Services	-423,228	-427,241	-424,564
<i>Of which:</i>			
A Tolled Crossings	-106,000	-132,300	-133,553
B Local Authority Transport	-	-	-3
E Other railways	-275,317	-251,267	-245,037
F Sustainable Travel	-	-	-1,023
I Crossrail	-	-6	-927
J Aviation, Maritime, Security and Safety	-2,339	-3,797	-4,747
K Maritime and Coastguard Agency	-11,100	-11,800	-12,137
L Motoring Agencies	-17,949	-18,830	-20,851
M Science, research and support functions	-	-13	-24
N Central Administration	-10,523	-9,228	-5,878
Q High Speed Two	-	-	-384
Interest and Dividends	-74,061	-57,455	-57,269
<i>Of which:</i>			
A Tolled Crossings	-36,813	-13,800	-15,627
E Other railways	-	-10	-521
J Aviation, Maritime, Security and Safety	-	-77	-
L Motoring Agencies	-175	-751	-1,090
M Science, research and support functions	-73	-89	-
N Central Administration	-37,000	-42,728	-39,925
S National Productivity Investment Fund	-	-	-106

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
Other Income	-1,900,447	-2,121,256	-2,053,659
<i>Of which:</i>			
E Other railways	-54,387	-54,396	-54,366
F Sustainable Travel	-	-	-1
J Aviation, Maritime, Security and Safety	-1,205	-962	-965
L Motoring Agencies	-358,054	-362,088	-377,514
M Science, research and support functions	-	-2	-
N Central Administration	-	-151	-956
P Support for Passenger Rail Services	-1,486,801	-1,703,657	-1,619,857
Taxation	-352	-352	-320
<i>Of which:</i>			
L Motoring Agencies	-352	-352	-320
<b>Total Programme</b>	<b>-2,449,853</b>	<b>-2,656,729</b>	<b>-2,575,950</b>
<b>Voted Resource AME</b>	<b>-203,934</b>	<b>-196,434</b>	<b>-62,142</b>
<i>Of which:</i>			
Programme			
Interest and Dividends	-203,934	-196,434	-62,142
<i>Of which:</i>			
E Other Railways	-203,934	-196,434	-62,142
<b>Total Programme</b>	<b>-203,934</b>	<b>-196,434</b>	<b>-62,142</b>
<b>Total Voted Resource Income</b>	<b>-2,664,369</b>	<b>-2,865,218</b>	<b>-2,647,234</b>
<b>Voted Capital DEL</b>	<b>-20,360</b>	<b>-254,502</b>	<b>-223,791</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-417
<i>Of which:</i>			
K Maritime and Coastguard Agency	-	-	-417
EU Grants Received	-	-39,727	5,046
<i>Of which:</i>			
F Sustainable Travel	-	-39,727	-
S National Productivity Investment Fund	-	-	5,046
Other Grants	-	-200,000	-
<i>Of which:</i>			
I Crossrail	-	-200,000	-
Other Income	-12,128	-5,256	-4,062
<i>Of which:</i>			
L Motoring Agencies	-12,128	-5,256	-4,062

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
Repayments	-8,232	-9,519	-224,358
<i>Of which:</i>			
A Tolled Crossings	-	-	-193,206
L Motoring Agencies	-7,872	-9,159	-30,792
M Science, research and support functions	-360	-360	-
S National Productivity Investment Fund	-	-	-360
Total Programme	<b>-20,360</b>	<b>-254,502</b>	<b>-223,791</b>
<b>Voted Capital AME</b>	<b>-2,944</b>	<b>-20,000</b>	<b>-270,676</b>
<i>Of which:</i>			
Programme			
Other Grants	-	-	-250,668
<i>Of which:</i>			
V Network Rail	-	-	-250,668
Repayments	-2,944	-20,000	-20,008
<i>Of which:</i>			
E Other Railways	-	-	-8
J Aviation, Maritime, Security and Safety	-2,944	-20,000	-20,000
Total Programme	<b>-2,944</b>	<b>-20,000</b>	<b>-270,676</b>
<b>Total Voted Capital Income</b>	<b>-23,304</b>	<b>-274,502</b>	<b>-494,467</b>

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

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

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-88,608	-88,608	-	-163,876
<b>Total</b>	-	-	<b>-88,608</b>	<b>-88,608</b>	-	<b>-163,876</b>

#### Detailed description of CFER sources

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
DVLA cherished transfers/sale of marks	-	-	-	-	-	-163,876
Maritime and Coastguard Agency	-	-	-88,608	-88,608	-	-
<b>Total</b>	-	-	<b>-88,608</b>	<b>-88,608</b>	-	<b>-163,876</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Philip Rutnam
<b>Executive Agency Accounting Officers:</b>	
Sir Alan Massey for Sections K and Y	Maritime and Coastguard Agency
Oliver Morley for Sections L and Z	Driver and Vehicle Licensing Agency
Pia Wilkes for Sections L and Z	Vehicle Certification Agency
Gareth Llewellyn for Sections L and Z	Driver and Vehicle Standards Agency

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

### ALB Accounting Officers:

Jim O'Sullivan	Highways England
Mark Carne, Chief Executive Officer	Network Rail
Charlotte Vitty, Chief Executive Officer	British Transport Police Authority
Mark Thurston, Chief Executive Officer	High Speed Two Ltd
Anthony Smith, Chief Executive Officer	Passenger Focus
Michael Holden, Chief Executive Officer	Directly Operated Railways
Captain Ian McNaught, Executive Chairman	Trinity House
Yvonne Shields, Chief Executive Officer	Commissioners of Irish Lights
Mike Bullock, Chief Executive Officer	Northern Lighthouse Board

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

In discharging these responsibilities, particular regard is given to:

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

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

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



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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
C	Highways England	2,523,079	2,148,351	3,308,000
D	British Transport Police Authority	-	10,475	-
D	Air Travel Trust	-30,400	-	-
D	High Speed 2	178,485	649,107	818,100
D	Rail Passenger Council	6,201	-	6,200
U	Highways England	6,000	40,000	-
V	Network Rail	8,301,575	5,934,451	11,004,860
W	British Transport Police Authority	80,290	-	-
<b>Total</b>		<b>11,065,230</b>	<b>8,782,384</b>	<b>15,137,160</b>

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

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

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

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Statutory liabilities:</b>	
Channel Tunnel Act 1987, s25, s26 and s29 : potential liabilities in the event of termination of Eurotunnel's concession.	100,000
Marine and Aviation Insurance Act 1952, s1 : Government war risk reinsurance for British shipowners insuring their vessels with the British Mutual War Risks Associations (Clubs). Under the current agreement with Clubs, the Government provides 95% reinsurance for Queen's Enemy Risks (QER). A contingent liability arises from the continuous QER cover for the hull and machinery value of British flag vessels entered with the Clubs.	Unquantifiable
Land Compensation Act 1973, Part I : Highways England: possible obligations in relation to land and property acquisitions.	215,700
Railways Act 1993, s29(5) : Liabilities in direct agreements with rolling stock companies regarding Environmental Deed of Indemnity.	Unquantifiable
Railways Act 1993, Transport Act 2000: Contingent liabilities arise from the signing of new, replacement and extended passenger rail franchise agreements, and other agreements to encourage railways investment.	3,974,053
CTRL Act 1996. Undertaking under the HS1 concession agreement.	3,095,000
Town and Country Act 1990, The Department has issued a Safeguarding Order for the proposed route of HS2. This creates an obligation on the Department to purchase properties that have been blighted.	1,340
<b>Non-statutory liabilities</b>	
Reinstatement of International Maritime Organisation (IMO) building, and abatement of rent, if IMO building destroyed; and rehousing of IMO during rebuilding.	66,000
Deficit liability for employees transferred from Kent County Council to Highways England.	0
Highways England Carriageway Pavement defects claim.	3,000
Highways England third party claims.	7,504
Indemnities have been issued to non-executive members of the departmental board, and to civil servants appointed to represent the Department on the boards of other organisations.	500
North Atlantic Treaty Organisation (NATO) agreement relating to the indemnification of civil aircraft in respect of their use on NATO tasks in times of crises and war.	Unquantifiable
Letters of comfort have been issued providing an indemnity in relation to legal action taken against the Judge, Counsel, solicitors and secretaries to the Thames Safety Inquiry (report published in year 2000) and the Victim Identification Inquiry (report published in year 2001) following major transport disasters.	6,000

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

Nature of liability	£'000
Under the HS1 Concession agreement the Secretary of state may be liable for a number of quantifiable (disclosed) and unquantifiable payments, including capital expenditure, increase in operating costs and loss of revenue. This would be in the event of legal changes, either in the UK or Europe('Change in Circumstances') or a change directed by another part of the Government ('Government Change').	120,000
In 2008 the Secretary of State entered into quantifiable (disclosed) and unquantifiable indemnities under the Crossrail Sponsor's Agreement and the Project Development agreement (between DfT and TfL as joint sponsors and the Project Delivery Agency (Crossrail Limited).	4,588,700
In 2013 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses under the Thameslink Rolling Stock contracts with Siemens, Network Rail and Cross London Trains.	2,892,000
In 2012 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses under the Inter City Express Rolling Stock contracts with Agility Consortium and Network Rail.	299,000
Indemnities issued to businesses at rail privatisation and transferred from BRBR on abolition.	991,400
Commitment by the Department to fund any shortfall of toll revenue from the Mersey Gateway Bridge to meet Halton's financial obligations under the Demand Management Participation Agreement.	1,546,000
Legacy environmental claims.	40,000,000
International Oil Pollution Compensation Fund Building - obligations under the agreement to fund alternative accommodation in the event of the building becoming partially or completely destroyed.	400
Guarantees issued by Network Rail to financial institutions banks in respect of its own activities and activities of businesses it owns or partially owns.	35,400
Guarantee issued by Network Rail relating to obligations of the Operator Agreement between NR (High Speed) Ltd and HS1 Ltd.	3,000
Revenue element of Train Operator Companies sustained poor performance claim against Network Rail	339,400
Other contingent liabilities, including legal claims.	682,247
Under the Enhanced Bromsgrove Station Deed the Department has an obligation to use reasonable endeavours to ensure that the Electrification Project will have been completed within a specified timeframe. If not accomplished the Department shall compensate the transport authority and the County Council for any net financial loss.	26,000
Contingent element of incentives relating to HS2 Ltd	4,421

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
J	International Civil Aviation Organisation	3,397
J	European Civil Aviation Conference	249



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# Department for Exiting the European Union

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## Introduction

1. The Department for Exiting the European Union (DExEU) was established on 14 July 2016, after the 23 June Referendum, to co-ordinate the United Kingdom's withdrawal from the European Union (EU).
2. Further information on the Department's expenditure can be found in DExEU's Annual Report and Accounts which will be published in the summer of 2017.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	101,040,000	-	101,040,000
Capital	100,000	-	100,000
<b>Annually Managed Expenditure</b>			
Resource	500,000	-	500,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	101,540,000	-	101,540,000
Capital	100,000	-	100,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>101,140,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Department for Exiting the European Union on:

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

Supporting the Prime Minister to deliver the Government's objective of exiting the European Union, including the negotiation of the United Kingdom's future relationship with the EU, associated capital expenditure, other related expenditure and non-cash items.

Income arising from:

The recovery of costs from other government departments and other related activities.

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

Provisions for legal activity, dilapidations and onerous contracts, revaluation and impairment of assets; and associated non-cash items in AME.

**Department for Exiting the European Union** will account for this Estimate.



**Part I (continued)**

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	101,040,000	40,000,000	<b>61,040,000</b>
Capital	100,000	100,000	-
<b>Annually Managed Expenditure</b>			
Resource	500,000	500,000	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>101,140,000</b>	<b>40,000,000</b>	<b>61,140,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
106,040	-5,000	101,040	-	-	-	100	-	100	48,942	1,500
<i>Of which:</i>										
A Exiting the European Union										
106,040	-5,000	101,040	-	-	-	100	-	100	48,942	1,500
<b>Total Spending in DEL</b>										
106,040	-5,000	101,040	-	-	-	100	-	100	48,942	1,500
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	500	-	500	-	-	-	500	-
<i>Of which:</i>										
B AME costs										
-	-	-	500	-	500	-	-	-	500	-
<b>Total Spending in AME</b>										
-	-	-	500	-	500	-	-	-	500	-
<b>Total for Estimate</b>										
106,040	-5,000	101,040	500	-	500	100	-	100	49,442	1,500
<i>Of which:</i>										
<b>Voted Expenditure</b>										
106,040	-5,000	101,040	500	-	500	100	-	100	49,442	1,500
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>101,540</b>	<b>49,442</b>	<b>7,408</b>
<b>Net Capital Requirement</b>	<b>100</b>	<b>1,500</b>	<b>-</b>
<b>Accruals to cash adjustments</b>	<b>-500</b>	<b>-700</b>	<b>-</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-200	-
New provisions and adjustments to previous provisions	-500	-500	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>101,140</b>	<b>50,242</b>	<b>7,408</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	106,040	53,942	7,408
<i>Less:</i>			
Administration DEL Income	-5,000	-5,000	-
<b>Net Administration Costs</b>	<b>101,040</b>	<b>48,942</b>	<b>7,408</b>
Gross Programme Costs	500	500	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>500</b>	<b>500</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>101,540</b>	<b>49,442</b>	<b>7,408</b>
<i>Of which:</i>			
Resource DEL	101,040	48,942	7,408
Capital DEL	-	-	-
Resource AME	500	500	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>101,540</b>	<b>49,442</b>	<b>7,408</b>
<i>Of which:</i>			
Resource DEL	101,040	48,942	7,408
Resource AME	500	500	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>101,540</b>	<b>49,442</b>	<b>7,408</b>

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

£'000

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	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-5,000</b>	<b>-5,000</b>	-
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-5,000	-5,000	-
<i>Of which:</i>			
A Exiting the European Union	-5,000	-5,000	-
Total Administration	-5,000	-5,000	-
<b>Total Voted Resource Income</b>	<b>-5,000</b>	<b>-5,000</b>	-

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Oliver Robbins

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

In discharging these responsibilities, particular regard is given to:

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

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





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# Department for International Trade

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## Introduction

1. This Estimate mainly covers programme expenditure for the purpose of trade development and promotion and inward investment, including grants. This Estimate also covers the direct costs of DIT previously shown in the Main Estimates of the Foreign and Commonwealth Office and the Department for Business, Energy and Industrial Strategy.
  
2. The Department for International Trade is responsible for promoting trade and investment across the world. Its responsibilities include:
  - Promoting and supporting UK businesses and exports, including through export finance and insurance to grow an economy that works for everyone;
  - Maximising opportunities for wealth creation through supporting Foreign Direct Investment and Outward Direct Investment;
  - Delivering the best international trading framework for the UK to maximise global trade and investment opportunities; and
  - Building the global appetite for British goods and services and encouraging more people to visit, study, invest in and do business with the UK through the Great campaign.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	364,259,000	-	364,259,000
Capital	6,660,000	-	6,660,000
<b>Annually Managed Expenditure</b>			
Resource	3,000,000	-	3,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	367,259,000	-	367,259,000
Capital	6,660,000	-	6,660,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>371,919,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Department for International Trade on:

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

Trade development and promotion, outward and inward investment, the formulation and implementation of trade policy, the delivery and co-ordination of the cross government GREAT campaign and the administration of overseas development aid; 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, outward and inward investment, the formulation and implementation of trade policy, the delivery and co-ordination of the cross government GREAT campaign and the administration of overseas development aid; 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.

**Department for International Trade** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	364,259,000	158,638,000	<b>205,621,000</b>
Capital	6,660,000	1,350,000	<b>5,310,000</b>
<b>Annually Managed Expenditure</b>			
Resource	3,000,000	1,350,000	<b>1,650,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>371,919,000</b>	<b>142,853,000</b>	<b>229,066,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
71,430	-	71,430	299,929	-7,100	292,829	6,660	-	6,660	351,414	9,842
<i>Of which:</i>										
A Trade development and promotion, outward and inward investment, trade policy and the GREAT campaign										
71,430	-	71,430	299,929	-7,100	292,829	6,660	-	6,660	351,414	9,842
<b>Total Spending in DEL</b>										
71,430	-	71,430	299,929	-7,100	292,829	6,660	-	6,660	351,414	9,842
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	3,000	-	3,000	-	-	-	3,000	-
<i>Of which:</i>										
B Trade development and promotion, outward and inward investment, trade policy and the GREAT campaign										
-	-	-	3,000	-	3,000	-	-	-	3,000	-
<b>Total Spending in AME</b>										
-	-	-	3,000	-	3,000	-	-	-	3,000	-
<b>Total for Estimate</b>										
71,430	-	71,430	302,929	-7,100	295,829	6,660	-	6,660	354,414	9,842
<i>Of which:</i>										
<b>Voted Expenditure</b>										
71,430	-	71,430	302,929	-7,100	295,829	6,660	-	6,660	354,414	9,842
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>367,259</b>	<b>354,414</b>	<b>338,915</b>
<b>Net Capital Requirement</b>	<b>6,660</b>	<b>9,842</b>	<b>846</b>
<b>Accruals to cash adjustments</b>	<b>-2,000</b>	<b>-2,078</b>	<b>-1,648</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,000	-2,078	-1,918
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-81
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	351
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>371,919</b>	<b>362,178</b>	<b>338,113</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	71,430	35,282	25,309
<i>Less:</i>			
Administration DEL Income	-	-	-437
<b>Net Administration Costs</b>	<b>71,430</b>	<b>35,282</b>	<b>24,872</b>
Gross Programme Costs	304,039	326,232	319,736
<i>Less:</i>			
Programme DEL Income	-7,100	-7,100	-5,693
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>296,939</b>	<b>319,132</b>	<b>314,043</b>
<b>Total Net Operating Costs</b>	<b>368,369</b>	<b>354,414</b>	<b>338,915</b>
<i>Of which:</i>			
Resource DEL	364,259	351,414	338,915
Capital DEL	1,110	-	-
Resource AME	3,000	3,000	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-1,110	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>367,259</b>	<b>354,414</b>	<b>338,915</b>
<i>Of which:</i>			
Resource DEL	364,259	351,414	339,266
Resource AME	3,000	3,000	-351
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>367,259</b>	<b>354,414</b>	<b>338,915</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-7,100</b>	<b>-7,100</b>	<b>-6,130</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-	-59
<i>Of which:</i>			
A Trade development and promotion, outward and inward investment, trade policy and the GREAT campaign	-	-	-59
Other Income	-	-	-378
<i>Of which:</i>			
A Trade development and promotion, outward and inward investment, trade policy and the GREAT campaign	-	-	-378
Total Administration	-	-	-437
Programme			
Sales of Goods and Services	-7,100	-7,100	-5,401
<i>Of which:</i>			
A Trade development and promotion, outward and inward investment, trade policy and the GREAT campaign	-7,100	-7,100	-5,401
Other Income	-	-	-292
<i>Of which:</i>			
A Trade development and promotion, outward and inward investment, trade policy and the GREAT campaign	-	-	-292
Total Programme	-7,100	-7,100	-5,693
<b>Total Voted Resource Income</b>	<b>-7,100</b>	<b>-7,100</b>	<b>-6,130</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-</b>	<b>48</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	48
<i>Of which:</i>			
A Trade development and promotion, outward and inward investment, trade policy and the GREAT campaign	-	-	48
Total Programme	-	-	48
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-</b>	<b>48</b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.



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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Antonia Romeo

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

In discharging these responsibilities, particular regard is given to:

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

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

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
DEL	World Trade Organisation	6,223

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# Department for Culture, Media and Sport

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## Introduction

1. This Estimate covers expenditure by the Department for Culture, Media and Sport on support to museums, galleries and libraries; arts; sport; architecture and the historic environment; tourism, broadcasting and media; the digital economy and cyber security; gambling, licensing and horseracing; expenditure on the administration of the Department; on research and other surveys; on costs associated with Olympic legacy programmes; the Office for Civil Society; and payments to the British Broadcasting Corporation (BBC) to finance television and sound broadcasting within the United Kingdom.
2. Indemnities have been granted by the Secretary of State for Culture, Media and Sport under the National Heritage Act 1980. The Department's forecast of the maximum total indemnity value expected in 2017-18 is £25,514.0 million. A breakdown of these indemnities can be found at the end of this Estimate.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,608,314,000	-30,000,000	1,578,314,000
Capital	449,437,000	-	449,437,000
<b>Annually Managed Expenditure</b>			
Resource	3,391,999,000	1,284,009,000	4,676,008,000
Capital	171,326,000	496,540,000	667,866,000
<b>Total Net Budget</b>			
Resource	5,000,313,000	1,254,009,000	6,254,322,000
Capital	620,763,000	496,540,000	1,117,303,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement</b>	<b>5,188,226,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Department for Culture, Media and Sport on:

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

Funding for national and other museums and galleries, support for the British Library and other library and archive institutions and the Government Indemnity Scheme. Provision for the costs associated with the Blythe House project.

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

Provision to support the Museums, Arts, Sports, Media and Culture bodies and schemes and for the promotion of tourism.

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

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

Provision for the sponsorship of the Office of Communications, the Office of the Information Commissioner and Phone-paid Services Authority; 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.

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## Part I (continued)

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

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

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

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

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

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

### 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 commemorative and ceremonial costs; recovery of costs for repairs to listed buildings; fees and charges for licences and receipts from concessionaires and sponsors; repayment of voted loans from national museums and galleries.

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

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

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

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

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

Receipts from other Government departments.

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

### **Annually Managed Expenditure:**

#### Expenditure arising from:

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

Lottery grants.

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

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**Part I (continued)**


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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	1,608,314,000	763,881,000	<b>844,433,000</b>
Capital	449,437,000	199,665,000	<b>249,772,000</b>
<b>Annually Managed Expenditure</b>			
Resource	3,391,999,000	1,554,655,000	<b>1,837,344,000</b>
Capital	171,326,000	52,534,000	<b>118,792,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>5,188,226,000</b>	<b>2,312,090,000</b>	<b>2,876,136,000</b>

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## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
186,955	-	186,955	1,508,257	-86,898	1,421,359	449,437	-	449,437	1,695,006	353,822
<i>Of which:</i>										
A Support for the Museums and Galleries sector										
-	-	-	25,777	-	25,777	49,300	-	49,300	21,237	5,105
B Museums and Galleries sponsored ALBs (net)										
-	-	-	392,331	-	392,331	27,865	-	27,865	392,026	92,763
C Libraries sponsored ALBs (net)										
8,770	-	8,770	113,914	-	113,914	3,221	-	3,221	121,645	7,992
D Support for the Arts sector										
-	-	-	1,533	-75,000	-73,467	305	-	305	-75,345	300
E Arts and culture ALBs (net)										
16,646	-	16,646	414,882	-	414,882	59,314	-	59,314	443,692	49,384
F Support for the Sports sector										
-	-	-	14,124	-7,000	7,124	-	-	-	7,832	-
G Sport sponsored ALBs (net)										
13,716	-	13,716	111,438	-	111,438	37,265	-	37,265	129,057	37,757
H Ceremonial and support for the Heritage sector										
306	-	306	42,623	-818	41,805	2,250	-	2,250	39,648	4,550
I Heritage sponsored ALBs (net)										
16,641	-	16,641	64,323	-	64,323	23,795	-	23,795	102,454	23,350
J Tourism sponsored ALBs (net)										
31,732	-	31,732	14,260	-	14,260	186	-	186	57,572	1,100
K Support for the Broadcasting and Media sector										
-	-	-	25,591	-1,000	24,591	166,594	-	166,594	35,770	83,061
L Broadcasting and Media sponsored ALBs (net)										
42,800	-	42,800	29,366	-	29,366	79,342	-	79,342	106,109	37,685
M Administration and Research										
56,344	-	56,344	3,953	-	3,953	-	-	-	59,669	5,370
N Support for Horseracing and the Gambling sector										
-	-	-	-	-3,080	-3,080	-	-	-	-2,670	-40
O Gambling Commission(net)										
-	-	-	3,448	-	3,448	-	-	-	3,162	40
P Olympics - legacy programmes										
-	-	-	4,492	-	4,492	-	-	-	-21,915	-
Q Office for Civil Society										
-	-	-	246,202	-	246,202	-	-	-	259,467	34
<i>The Royal Parks</i>										
-	-	-	-	-	-	-	-	-	15,596	5,371

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

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Non-voted expenditure</b>										
-30,000	-	-30,000	-	-	-	-	-	-	-61,800	-
<i>Of which:</i>										
R Spectrum Management Receipts										
-30,000	-	-30,000	-	-	-	-	-	-	-61,800	-
<b>Total Spending in DEL</b>										
156,955	-	156,955	1,508,257	-86,898	1,421,359	449,437	-	449,437	1,633,206	353,822
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	3,391,999	-	3,391,999	171,326	-	171,326	3,478,176	141,462
<i>Of which:</i>										
S British Broadcasting Corporation(net)										
-	-	-	3,342,268	-	3,342,268	171,326	-	171,326	3,418,095	143,962
T Provisions, Impairments and other AME spend										
-	-	-	49,401	-	49,401	-	-	-	45,381	-
U Levy bodies										
-	-	-	330	-	330	-	-	-	14,700	-2,500
<b>Non-voted expenditure</b>										
-	-	-	1,284,009	-	1,284,009	496,540	-	496,540	1,442,776	469,631
<i>Of which:</i>										
V Lottery Grants										
-	-	-	1,284,009	-	1,284,009	496,540	-	496,540	1,442,776	469,631
<b>Total Spending in AME</b>										
-	-	-	4,676,008	-	4,676,008	667,866	-	667,866	4,920,952	611,093
<b>Total for Estimate</b>										
156,955	-	156,955	6,184,265	-86,898	6,097,367	1,117,303	-	1,117,303	6,554,158	964,915
<i>Of which:</i>										
<b>Voted Expenditure</b>										
186,955	-	186,955	4,900,256	-86,898	4,813,358	620,763	-	620,763	5,173,182	495,284
<b>Non Voted Expenditure</b>										
-30,000	-30,000	-30,000	1,284,009	-5,551	1,284,009	496,540	-	496,540	1,380,976	469,631



## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>6,254,322</b>	<b>6,554,158</b>	<b>5,637,072</b>
<b>Net Capital Requirement</b>	<b>1,117,303</b>	<b>964,915</b>	<b>845,218</b>
<b>Accruals to cash adjustments</b>	<b>-432,850</b>	<b>-608,889</b>	<b>-185,773</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-5,068,250	-5,213,122	-4,578,088
Add cash grant-in-aid	4,520,555	4,525,213	4,394,597
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,313	-4,476	-2,622
New provisions and adjustments to previous provisions	-	-150	-58
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-154	-162
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	118,158	83,800	-
Use of provisions	-	-	560
<b>Removal of non-voted budget items</b>	<b>-1,750,549</b>	<b>-1,850,607</b>	<b>-1,472,043</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-1,750,549	-1,850,607	-1,472,043
<b>Net Cash Requirement</b>	<b>5,188,226</b>	<b>5,059,577</b>	<b>4,824,474</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	156,955	162,663	160,280
<i>Less:</i>			
Administration DEL Income	-	-1,032	-1,985
<b>Net Administration Costs</b>	<b>156,955</b>	<b>161,631</b>	<b>158,295</b>
Gross Programme Costs	7,041,721	7,229,975	6,330,650
<i>Less:</i>			
Programme DEL Income	-86,898	-141,723	-182,952
Programme AME Income	-	-	-69,994
Non-budget income	-80,000	-150,000	-415,286
<b>Net Programme Costs</b>	<b>6,874,823</b>	<b>6,938,252</b>	<b>5,662,418</b>
<b>Total Net Operating Costs</b>	<b>7,031,778</b>	<b>7,099,883</b>	<b>5,820,713</b>
<i>Of which:</i>			
Resource DEL	1,578,314	1,633,206	1,375,564
Capital DEL	343,171	241,590	168,536
Resource AME	4,676,008	4,920,952	4,261,508
Capital AME	514,285	454,135	430,391
Non-budget	-80,000	-150,000	-415,286
<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	-857,456	-695,725	-598,927
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	80,000	150,000	415,286
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>6,254,322</b>	<b>6,554,158</b>	<b>5,637,072</b>
<i>Of which:</i>			
Resource DEL	1,578,314	1,633,206	1,389,213
Resource AME	4,676,008	4,920,952	4,247,859
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	30,000	61,800	52,139
Other adjustments	-30,000	-61,800	-52,139
<b>Total Resource (Estimate)</b>	<b>6,254,322</b>	<b>6,554,158</b>	<b>5,637,072</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-86,898</b>	<b>-142,715</b>	<b>-184,914</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-277	-44
<i>Of which:</i>			
D Support for the Arts sector	-	-	-3
H Ceremonial and support for the Heritage sector	-	-	-35
M Administration and Research	-	-277	-6
Other Grants	-	-755	-1,877
<i>Of which:</i>			
D Support for the Arts sector	-	-680	-690
H Ceremonial and support for the Heritage sector	-	-35	35
<i>The Royal Parks</i>	-	-	-1,192
K Support for the Broadcasting and Media sector	-	-40	-30
Other Income	-	-	-35
<i>Of which:</i>			
D Support for the Arts sector	-	-	-6
<i>The Royal Parks</i>	-	-	-
M Administration and Research	-	-	-29
Taxation	-	-	-29
<i>Of which:</i>			
<i>The Royal Parks</i>	-	-	-29
Total Administration	-	-1,032	-1,985
Programme			
Sales of Goods and Services	-	-25,534	-17,333
<i>Of which:</i>			
D Support for the Arts sector	-	-2	-
H Ceremonial and support for the Heritage sector	-	-32	-
<i>The Royal Parks</i>	-	-25,000	-16,787
K Support for the Broadcasting and Media sector	-	-500	-
Q Office for Civil Society	-	-	-546
Other Grants	-83,818	-85,132	-155,947
<i>Of which:</i>			
D Support for the Arts sector	-75,000	-75,998	-78,728
F Support for the Sports sector	-7,000	-7,392	-7,000
H Ceremonial and support for the Heritage sector	-818	-782	-1,005
<i>The Royal Parks</i>	-	-	-418
K Support for the Broadcasting and Media sector	-1,000	-960	-720
P Olympics - legacy programmes	-	-	-61,000
Q Office for Civil Society	-	-	-7,076

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
Other Income	-3,080	-31,017	-7,035
<i>Of which:</i>			
A Support for the Museums and Galleries sector	-	-	-8
F Support for the Sports sector	-	-	-500
H Ceremonial and support for the Heritage sector	-	-	-60
<i>The Royal Parks</i>	-	-	-3,226
K Support for the Broadcasting and Media sector	-	-	-204
N Support for Horseracing and the Gambling sector	-3,080	-2,670	-2,797
P Olympics - legacy programmes	-	-28,347	-
Q Office for Civil Society	-	-	-240
Taxation	-	-	-2,614
<i>Of which:</i>			
<i>The Royal Parks</i>	-	-	-2,553
N Support for Horseracing and the Gambling sector	-	-	-61
<b>Total Programme</b>	<b>-86,898</b>	<b>-141,683</b>	<b>-182,929</b>
<b>Voted Resource AME</b>	<b>-</b>	<b>-</b>	<b>-69,994</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-	-	-44
<i>Of which:</i>			
U Levy bodies	-	-	-44
Interest and Dividends	-	-	-775
<i>Of which:</i>			
U Levy bodies	-	-	-775
Other Income	-	-	-14,490
<i>Of which:</i>			
U Levy bodies	-	-	-14,490
Taxation	-	-	-54,685
<i>Of which:</i>			
U Levy bodies	-	-	-54,685
<b>Total Programme</b>	<b>-</b>	<b>-</b>	<b>-69,994</b>
<b>Total Voted Resource Income</b>	<b>-86,898</b>	<b>-142,715</b>	<b>-254,908</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-40</b>	<b>-931</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-20
<i>Of which:</i>			
<i>The Royal Parks</i>	-	-	-16
M Administration and Research	-	-	-4
Other Grants	-	-40	-23
<i>Of which:</i>			
<i>The Royal Parks</i>	-	-	-23
N Support for Horseracing and the Gambling sector	-	-40	-

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
Repayments	-	-	-888
<i>Of which:</i>			
Q Office for Civil Society	-	-	-888
Total Programme	-	-40	-931
<b>Voted Capital AME</b>	-	<b>-2,500</b>	<b>-9,707</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-2,500	-
<i>Of which:</i>			
U Levy bodies	-	-2,500	-
Repayments	-	-	-9,707
<i>Of which:</i>			
U Levy bodies	-	-	-9,707
Total Programme	-	-2,500	-9,707
<b>Total Voted Capital Income</b>	-	<b>-2,540</b>	<b>-10,638</b>

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

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

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-30,000	-30,000	-61,800	-61,800	-52,139	-52,139
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-80,000	-80,000	-150,000	-150,000	-150,000	-150,000
Non-budget amounts collectable on behalf of the Consolidated Fund (NOT in the SoCNE)	-	-251,780	-	-367,277	-265,286	-269,682
<b>Total</b>	<b>-110,000</b>	<b>-361,780</b>	<b>-211,800</b>	<b>-579,077</b>	<b>-467,425</b>	<b>-471,821</b>

#### Detailed description of CFER sources

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Spectrum Management Receipts	-30,000	-30,000	-61,800	-61,800	-52,139	-52,139
<b>Non-Budget</b>						
Wireless Telegraphy Act Licence Fees	-	-251,780	-	-367,277	-265,286	-269,682
BBC contribution to broadband infrastructure and services	-80,000	-80,000	-150,000	-150,000	-150,000	-150,000
<b>Total</b>	<b>-110,000</b>	<b>-361,780</b>	<b>-211,800</b>	<b>-579,077</b>	<b>-467,425</b>	<b>-471,821</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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



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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	British Museum	61,229	2,603	41,832
B	Imperial War Museum	25,691	2,156	25,347
B	National Gallery	24,692	3,660	24,092
B	National Museums Liverpool	21,266	1,495	19,761
B	Natural History Museum	48,215	6,300	41,815
B	Royal Museums Greenwich	17,794	2,225	16,019
B	Science Museum Group	48,977	3,751	41,128
B	Tate	69,722	2,440	38,066
B	Victoria and Albert Museum	45,223	1,903	37,326
B	Museum and Galleries (subgroup)	29,522	1,332	22,961
C	British Library	122,684	3,221	93,443
E	Arts Council England	431,528	59,314	489,059
G	Sports Ground Safety Authority	728	-	702
G	Sport England	70,644	34,431	102,175
G	UK Anti Doping	5,356	-	5,296
G	UK Sport	48,426	2,834	50,530
I	Historic England	77,261	18,645	87,912
I	Churches Conservation Trust	2,500	250	2,738
I	National Heritage Memorial Fund	1,203	4,900	6,100
J	VisitBritain	45,992	186	45,478
L	British Film Institute	22,581	3,392	23,587
L	Ofcom	38,200	75,100	107,300
L	S4C	6,585	-	6,058
L	Information Commissioner's Office	4,800	850	3,750
O	The Gambling Commission	368	-	0
O	National Lottery Commission	3,080	-	3,080
S	BBC	3,342,268	171,326	3,185,000
T	Imperial War Museum	6,000	-	-
T	National Gallery	25	-	-
T	National Museums Liverpool	4,300	-	-
T	Natural History Museum	2,700	-	-
T	Royal Museums Greenwich	2,800	-	-
T	Science Museum Group	3,000	-	-
T	Victoria and Albert Museum	11,000	-	-
T	Museum and Galleries (subgroup)	2,994	-	-
T	British Library	-170	-	-
T	Arts Council England	224	-	-
T	Sport England	1,187	-	-
T	UK Anti Doping	5,001	-	-
T	Historic England	2,236	-	-
T	British Film Institute	7,412	-	-
T	Ofcom	-421	-	-
T	S4C	1,073	-	-

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

£'000

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Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
T	The Gambling Commission	40	-	-
<b>Total</b>		<b>4,665,936</b>	<b>402,314</b>	<b>4,520,555</b>

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

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

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Section in Part II: Subhead Detail	Service	£'000
DEL - G	United Kingdom Anti Doping	5,356
DEL - H	Listed Places of Worship	17,035
DEL- Q	Life Chances Fund	5,000
DEL- Q	Social Incubator Fund (Admin Fee)	33
DEL- Q	Local Sustainability Fund	197
DEL- Q	Social Outcomes Fund - Ways to Wellness	1,363
DEL- Q	Grants issued by the Office for Civil Society	5,000

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Indemnities have been granted by the Secretary of State for Culture, Media and Sport under the National Heritage Act 1980 (as amended by the Museums and Galleries Act 1992). The Act covers a museum, art gallery, library or other similar institution in the United Kingdom which has as its purpose or one of its purposes the preservation for the public benefit of a collection of historic, artistic or scientific interest. The following indemnities are in force:</p>	
<b>Institution</b>	
British Library	53,000
British Museum	928,283
English Heritage	55,606
Geffrye Museum	17
Horniman Museum	140
Imperial War Museum	78,771
National Gallery	3,439,353
Royal Museums Greenwich	92,000
National Museums Liverpool	157,708
National Museums Northern Ireland	82,150
National Portrait Museum	1,647,650
Natural History Museum	43,743
Royal Armouries	17,561
Science Museum Group	173,783
Sir John Soane's Museum	7,554
South Bank Centre	24,158
Tate	11,704,559
Victoria and Albert Museum	330,000
Wallace Collection	760
Other non DCMS bodies	6,677,197

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# Department for Communities and Local Government

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## Introduction

1. This Estimate consists of two Departmental Expenditure Limits DCLG - Communities (DEL), DCLG - Local Government (DEL) and one departmental Annually Managed Expenditure (AME).
2. The Estimate provides for expenditure by the Department for Communities and Local Government on Housing; Homelessness; Planning; Local Government; legacy Fire costs; Civil Resilience; Supporting Communities; Race and Faith Equalities; Community Rights; Regeneration; Troubled Families; the Big Society in support of local areas and the voluntary sector to improve social and community action; Integration; and related administration costs.
3. The Estimate also includes provision for our executive agencies and our executive and advisory non-departmental public bodies.
4. Further information will be provided in the Annual Report and Accounts.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit - DCLG Communities</b>			
Resource	2,910,337,000	-	2,910,337,000
Capital	6,512,343,000	-	6,512,343,000
<b>Departmental Expenditure Limit - DCLG Local Govt.</b>			
Resource	6,728,133,000	-	6,728,133,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	15,580,114,000	-	15,580,114,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	25,218,584,000	-	25,218,584,000
Capital	6,512,343,000	-	6,512,343,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>18,588,949,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Department for Communities and Local Government on:

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

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

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

## Part I

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

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

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

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

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

### Income arising from:

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

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

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

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## Part I

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

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

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

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

### **Departmental Expenditure Limit - DCLG Local Govt:**

#### Expenditure arising from:

Financial support to local authorities; including Revenue Support Grant and Business Rates Retention; Autumn Statement Business Rate Relief Measures; Localising Council Tax Support; Emergency Assistance; Elected Mayors; New Homes Bonus Adjustment grant; payments to Specified Bodies; Private Finance Initiative Special grant; Adult Social Care Implementation grant; Independent Living Fund grant; payments relating to the Better Care Fund and Adult Social Care; Rural Services Delivery grant; Devolution Funding; Transitional Funding.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

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

#### Income arising from:

Business rates retention.

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



**Part I**

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	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit - DCLG Communities</b>			
Resource	2,910,337,000	2,818,036,000	<b>92,301,000</b>
Capital	6,512,343,000	5,007,137,000	<b>1,505,206,000</b>
<b>Departmental Expenditure Limit - DCLG Local Govt.</b>			
Resource	6,728,133,000	3,535,984,000	<b>3,192,149,000</b>
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	15,580,114,000	4,393,960,000	<b>11,186,154,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>			
	-	-	-
<b>Net cash requirement</b>	<b>18,588,949,000</b>	<b>15,755,116,000</b>	<b>2,833,833,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in DEL - DCLG Communities</b>										
<b>Voted expenditure</b>										
315,129	-48,966	266,163	2,796,375	-152,201	2,644,174	7,108,205	-595,862	6,512,343	2,641,823	5,185,413
<i>of which:</i>										
A Local Government & Public Services										
-	-	-	76,980	-	76,980	387,162	-14,862	372,300	196,323	367,516
B Housing & Planning										
45,202	-9,156	36,046	1,964,581	-1	1,964,580	1,321,976	-431,000	890,976	1,861,534	130,060
C Decentralisation & Local Growth										
-	-	-	368,095	-150,000	218,095	1,573,540	-150,000	1,423,540	147,584	1,778,791
D Troubled Families										
-	-	-	239,000	-	239,000	-	-	-	170,380	620
E Research, Data & Trading Funds										
-	-	-	37,927	-1,000	36,927	5,970	-	5,970	36,306	6,370
F DCLG Staff, Building and Infrastructure Costs										
210,141	-39,810	170,331	3,700	-1,200	2,500	13,198	-	13,198	195,812	6,826
G Departmental Unallocated Provision										
-	-	-	10,792	-	10,792	17,380	-	17,380	-	-
H Local Government & Public Services (ALB)(Net)										
17,862	-	17,862	-	-	-	550	-	550	17,708	811
I Housing & Planning (ALB)(Net)										
41,924	-	41,924	95,300	-	95,300	3,788,429	-	3,788,429	16,176	2,894,419
<b>Total Spending in DEL - DCLG Communities</b>										
<b>315,129</b>	<b>-48,966</b>	<b>266,163</b>	<b>2,796,375</b>	<b>-152,201</b>	<b>2,644,174</b>	<b>7,108,205</b>	<b>-595,862</b>	<b>6,512,343</b>	<b>2,641,823</b>	<b>5,185,413</b>
<b>Spending in DEL - DCLG Local Govt</b>										
<b>Voted expenditure</b>										
-	-	-	6,728,133	-	6,728,133	-	-	-	8,231,095	-
<i>of which:</i>										
J Revenue Support Grant										
-	-	-	3,820,502	-	3,820,502	-	-	-	7,205,350	-
K Other Grants and Payments										
-	-	-	2,882,631	-	2,882,631	-	-	-	1,000,556	-
L Business Rates Retention										
-	-	-	25,000	-	25,000	-	-	-	25,189	-
<b>Total Spending in DEL - DCLG Local Govt</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>6,728,133</b>	<b>-</b>	<b>6,728,133</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,231,095</b>	<b>-</b>

## Part II: Subhead detail

£'000

2017-18 Plans						2016-17 Provisions				
Resources			Capital			Resources	Capital		Resources	Capital
Administration		Net	Programme		Net	Net	Income	Net	Net	Net
Gross	Income		Gross	Income						
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	18,569,262	-2,989,148	15,580,114	-	-	-	12,864,592	-
<i>of which:</i>										
M Housing & Planning										
-	-	-	764	-	764	-	-	-	720	-
N Research, Data and Trading Funds										
-	-	-	8,100	-	8,100	-	-	-	8,100	-
O DCLG Staff, Building and Infrastructure Costs										
-	-	-	-2,284	-	-2,284	-	-	-	-3,096	-
P Non-Domestic Rates Outturn Adjustments										
-	-	-	300,000	-	300,000	-	-	-	50,000	-
Q Local Government & Public Services (ALB)(Net)										
-	-	-	2,307	-	2,307	-	-	-	2,654	-
R Housing & Planning (ALB)(Net)										
-	-	-	532,939	-	532,939	-	-	-	410,198	-
S Business Rates Retention										
-	-	-	17,727,436	-2,989,148	14,738,288	-	-	-	12,396,016	-
<b>Total Spending in AME</b>										
-	-	-	18,569,262	-2,989,148	15,580,114	-	-	-	12,864,592	-
<b>Total for Estimate</b>										
315,129	-48,966	266,163	28,093,770	-3,141,349	24,952,421	7,108,205	-595,862	6,512,343	23,737,510	5,185,413
<i>of which:</i>										
<b>Voted Expenditure</b>										
315,129	-48,966	266,163	28,093,770	-3,141,349	24,952,421	7,108,205	-595,862	6,512,343	23,737,510	5,185,413
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>25,218,584</b>	<b>23,737,510</b>	<b>25,161,075</b>
<b>Net Capital Requirement</b>	<b>6,512,343</b>	<b>5,185,413</b>	<b>4,056,365</b>
<b>Accruals to cash adjustments</b>	<b>-13,141,978</b>	<b>-9,870,106</b>	<b>-11,289,407</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-4,479,311	-3,341,966	-1,757,432
Add cash grant-in-aid	3,396,698	2,578,504	1,848,031
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-15,896	-16,101	-7,705
New provisions and adjustments to previous provisions	-2,294	-2,369	-7,093
Departmental Unallocated Provision	-28,172	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-14,508,135	-11,596,625	-11,371,766
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	328,000	328,000	-
Increase (-) / Decrease (+) in creditors	2,163,318	2,175,706	-
Use of provisions	3,814	4,745	6,558
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>358</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	358
<b>Net Cash Requirement</b>	<b>18,588,949</b>	<b>19,052,817</b>	<b>17,928,391</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	310,678	350,445	311,370
<i>Less:</i>			
Administration DEL (DCLG Communities) Income	-48,966	-50,040	-54,396
Administration DEL (DCLG Local Govt) Income	-	-	-
<b>Net Administration Costs</b>	<b>261,712</b>	<b>300,405</b>	<b>256,974</b>
Gross Programme Costs	31,405,443	28,827,667	30,711,468
<i>Less:</i>			
Programme DEL (DCLG Communities) Income	-748,063	-717,119	-858,839
Programme DEL (DCLG Local Govt) Income	-	-6,863	-
Programme AME Income	-2,989,148	-2,442,056	-2,554,834
Non-budget income	-182,000	-185,000	-173,578
<b>Net Programme Costs</b>	<b>27,486,232</b>	<b>25,476,629</b>	<b>27,124,217</b>
<b>Total Net Operating Costs</b>	<b>27,747,944</b>	<b>25,777,034</b>	<b>27,381,191</b>
<i>Of which:</i>			
Resource DEL (DCLG Communities)	2,893,594	2,634,821	2,153,255
Resource DEL (DCLG Local Govt)	6,728,133	8,231,095	10,757,715
Capital DEL (DCLG Local Govt)	-	-	-
Capital DEL (DCLG Communities)	3,161,382	2,508,371	2,184,123
Resource AME	15,586,065	12,871,594	12,252,641
Capital AME	-	-	207,035
Non-budget	-621,230	-468,847	-173,578
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	10,792	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-2,540,152	-2,039,524	-2,217,580
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	621,230	468,847	173,578
Other adjustments	-621,230	-468,847	-176,114
<b>Total Resource Budget</b>	<b>25,218,584</b>	<b>23,737,510</b>	<b>25,161,075</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<i>Of which:</i>			
Resource DEL (DCLG Local Govt)	6,728,133	8,231,095	10,757,715
Resource DEL (DCLG Communities)	2,910,337	2,641,823	2,173,545
Resource AME	15,580,114	12,864,592	12,229,815
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>25,218,584</b>	<b>23,737,510</b>	<b>25,161,075</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Voted Resource DEL - DCLG Communities</b>	<b>-201,167</b>	<b>-204,174</b>	<b>-256,941</b>
<i>Of which:</i>			
Administration			
EU Grants Received	-	-	-11,840
<i>Of which:</i>			
F: DCLG Staff, Building and Infrastructure Costs	-	-	-11,840
Sales of Goods and Services	-48,966	-50,040	-16,511
<i>Of which:</i>			
B: Housing & Planning	-9,156	-10,679	-11,852
F: DCLG Staff, Building and Infrastructure Costs	-39,810	-39,361	-4,659
Other Grants	-	-	-183
<i>Of which:</i>			
F: DCLG Staff, Building and Infrastructure Costs	-	-	-183
Other Income	-	-	-25,862
<i>Of which:</i>			
B: Housing & Planning	-	-	-834
F: DCLG Staff, Building and Infrastructure Costs	-	-	-25,028
Total Administration	-48,966	-50,040	-54,396
Programme			
EU Grants Received	-150,000	-150,000	-121,383
<i>Of which:</i>			
C: Decentralisation & Local Growth	-150,000	-150,000	-121,383
Sales of Goods and Services	-1,200	-1,200	-1,532
<i>Of which:</i>			
A: Local Government & Public Services	-	-	-82
B: Housing & Planning	-	-	55
E: Research, Data & Trading Funds	-	-	-1,504
F: DCLG Staff, Building and Infrastructure Costs	-1,200	-1,200	-1
Interest and Dividends	-1,000	-2,268	-2,780
<i>Of which:</i>			
A: Local Government & Public Services	-	-328	-
B: Housing & Planning	-	-140	-1,006
C: Decentralisation & Local Growth	-	-	-74
E: Research, Data & Trading Funds	-1,000	-1,800	-1,700
Other Grants	-	-249	-73,634
<i>Of which:</i>			
B: Housing & Planning	-	-249	-430
C: Decentralisation & Local Growth	-	-	-3,204
D: Troubled Families	-	-	-70,000
Other Income	-1	-417	-3,216
<i>Of which:</i>			
A: Local Government & Public Services	-	-285	-386
B: Housing & Planning	-1	-132	-315
C: Decentralisation & Local Growth	-	-	-1,541
E: Research, Data & Trading Funds	-	-	-7
F: DCLG Staff, Building and Infrastructure Costs	-	-	-967
Total Programme	-152,201	-154,134	-202,545

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Voted Resource DEL - DCLG Local Govt</b>	-	-6,863	-
<i>Of which:</i>			
Programme			
Other Grants	-	-6,863	-
<i>Of which:</i>			
K: Other Grants and Payments	-	-6,863	-
Total Programme	-	-6,863	-
<b>Voted Resource AME</b>	<b>-2,989,148</b>	<b>-2,442,056</b>	<b>-2,554,834</b>
<i>Of which:</i>			
Programme			
Other Grants	-2,989,148	-2,442,056	-2,554,834
<i>Of which:</i>			
S: Business Rates Retention	-2,989,148	-2,442,056	-2,554,834
Total Programme	-2,989,148	-2,442,056	-2,554,834
<b>Total Voted Resource Income</b>	<b>-3,190,315</b>	<b>-2,653,093</b>	<b>-2,811,775</b>
<b>Voted Capital DEL - DCLG Communities</b>	<b>-595,862</b>	<b>-562,985</b>	<b>-752,208</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-20,757
<i>Of which:</i>			
B: Housing & Planning	-	-	-10
F: DCLG Staff, Building and Infrastructure Costs	-	-	-20,747
EU Grants Received	-150,000	-150,000	-174,074
<i>Of which:</i>			
C: Decentralisation & Local Growth	-150,000	-150,000	-174,074
Other Grants	-445,862	-412,985	-482,220
<i>Of which:</i>			
A: Local Government & Public Services	-14,862	-18,985	-197,022
B: Housing & Planning	-431,000	-394,000	-250,327
C: Decentralisation & Local Growth	-	-	-31,551
E: Research, Data & Trading Funds	-	-	-2,227
F: DCLG Staff, Building and Infrastructure Costs	-	-	-1,093
Repayments	-	-	-75,157
<i>Of which:</i>			
B: Housing & Planning	-	-	-21,657
C: Decentralisation & Local Growth	-	-	-53,500
Total Programme	-595,862	-562,985	-752,208
<b>Total Voted Capital Income</b>	<b>-595,862</b>	<b>-562,985</b>	<b>-752,208</b>



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

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

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-621,230	-621,230	-468,847	-468,847	-173,578	-173,578
<b>Total</b>	<b>-621,230</b>	<b>-621,230</b>	<b>-468,847</b>	<b>-468,847</b>	<b>-173,578</b>	<b>-173,578</b>

### Detailed description of CFER sources

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Capital Pooled Housing Receipts	-182,000	-182,000	-185,000	-185,000	-173,578	-173,578
HCA Housing Supply: Help to Buy	-439,230	-439,230	-283,847	-283,847	-	-
<b>Total</b>	<b>-621,230</b>	<b>-621,230</b>	<b>-468,847</b>	<b>-468,847</b>	<b>-173,578</b>	<b>-173,578</b>

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Melanie Dawes

**Executive Agency Accounting Officers:**

Sarah Richards Planning Inspectorate

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

**ALB Accounting Officers:**

Nick Walkley	Homes and Communities Agency
Denise Fowler	The Housing Ombudsman
Anthony Essien	The Leasehold Advisory Service
Nigel Ellis	Commission for Local Administration in England
Antonio Masella	Valuation Tribunal Service
Paul Spooner	Ebbsfleet Development Corporation

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
H,Q	Commission for Local Administration in England	12,228	50	10,615
I	Ebbfleet Development Corporation	3,986	70,100	45,444
I,R	Homes and Communities Agency	664,935	3,717,777	3,331,922
I	The Leasehold Advisory Service	994	52	1,050
I,R	The Housing Ombudsman	248	500	-
H,Q	Valuation Tribunal Service	7,941	500	7,667
<b>Total</b>		<b>690,332</b>	<b>3,788,979</b>	<b>3,396,698</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>STATUTORY</b>	
Statutory Contingent Liability taken on under the provisions of the Banking Act 2009 in respect of Homeowners Support Scheme.	993
Claim for repair or repurchase of defective Right to Buy homes sold by local authorities between 1980 and 1985.	250 to 750
<b>NON STATUTORY</b>	
The Department is party to a number of litigation cases with associated potential adverse costs.	430
Potential liabilities to the European Commission arising from current European legislation	Unquantifiable
European Commission (ERDF) - potential losses arising from inability to recover ineligible expenditure arising as a result of the closure of 2000-2006 and 2007-2013 programmes.	Unquantifiable
RPTS pension obligations - Following the supreme Court judgement that a recorder retained by MoJ was a "worker" for the purposes of the Part-Time Workers Regulations 2000 DCLG has received a number of similar claims from fee-paid members of the RPTS.	Unquantifiable
Commitment to fund potential shortfalls of land sale receipts of a Housing Association	Up to 4,000
Potential liability - details withheld for commercial reasons	Up to 492
Potential dilapidations provisions	750
The Department's arms length bodies and executive agencies have recognised contingent liabilities in relation to high court challenges, assets, land and property for which the Department will be liable if they crystallise and exceed the financial capacity of the arm length body.	Unquantifiable
Indemnity has been provided should civil claims be brought against the inspectors in relation to the investigation into the governance of Rotherham Borough Council and its findings.	Unquantifiable
The Department intends to enter into Guarantees with the private rented sector. A delivery partner was appointed in December 2014 to administer the scheme. It is anticipated that Guarantees will be entered into during 2016-17, however the debt guaranteed will not exceed £3.5 billion.	Unquantifiable
NewBuy claims by mortgage lenders. Potential losses from the guarantee provided under the NewBuy scheme to underwrite a percentage of mortgage lending risk. These guarantees have been measured in accordance with IAS 37 as they do not fit the recognition criteria for a financial instrument under IAS 39. Any liability arising as measured under IAS 37 is considered too remote for recognition as a contingent liability in the accounts but is disclosed for parliamentary reporting and accountability purposes.	Unquantifiable

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## Part III: Note K - Contingent Liabilities

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



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# Ministry of Justice

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## Introduction

This Main Estimate covers costs of the Ministry of Justice, Policy, Corporate Services and the associated offices, Her Majesty's Prisons and Probation Service, Her Majesty's Courts and Tribunals Services, the Legal Aid Agency and the administration of private monies through the Office of the Public Guardian.

It covers costs of the Youth Justice Board, Criminal Injuries Compensation Authority, Parole Board, Criminal Cases Review Commission, Judicial Appointments Commission, Office of Legal Complaints and Legal Services Board.

It covers the provision for the cost of acquitted defendants, private prosecution costs and witnesses' allowances payable from central funds and specific grants to the costs of magistrates' courts.

The salaries of the higher judicial and district judges are met directly from the Consolidated Fund. This expenditure is estimated at £142,923,000 for 2017-18. Total voted and non voted judicial costs is estimated at £555,562,000.

Further details of the expenditure contained in this Main Estimate can be found in the Ministry of Justice 2016-17 Annual Report and Accounts.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	7,046,249,000	127,216,000	7,173,465,000
Capital	742,150,000	-	742,150,000
<b>Annually Managed Expenditure</b>			
Resource	482,000,000	-	482,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	7,528,249,000	127,216,000	7,655,465,000
Capital	742,150,000	-	742,150,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	7,349,458,000		

Amounts required in the year ending 31 March 2018 for expenditure by Ministry of Justice on:

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

Administration of Ministry of Justice HQ and associated offices; administration of judicial pay and training; administration of the judicial pension scheme; joint initiatives in the criminal justice system and other legal services; human rights, citizen and youth engagement; conduct of MoJ's European and international business in the justice and home affairs field; managing MoJ's preparations for exiting the European Union; management of the UK's relationship with the Crown Dependencies; UK payments to the Hague Conference on Private International Law; UK payments to Group of States against Corruption (GRECO); payments to Police and Crime Commissioners and other justice system support providers ; judicial exchange programme; payments to British Institute of International and Comparative Law and bilateral training projects with other national governments; wider market initiatives; payments and grants to Local Authorities; loan charge payments to Local Authorities; payments to other government departments; depreciation and other non-cash costs falling in DEL; policy on coroner and cremation services and associated support to Local Authorities; applications for exhumations; cremated repatriated remains and the closing of burial grounds; payments in respect of public inquests and inquiries.

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



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

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

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

Income arising from:

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

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

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

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

### Annually Managed Expenditure:

#### Expenditure arising from:

Corporation tax; pensions; provisions throughout MoJ; impairment of land and buildings; and other non-cash costs falling in AME.

Ministry of Justice will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	7,046,249,000	3,229,621,000	<b>3,816,628,000</b>
Capital	742,150,000	294,683,000	<b>447,467,000</b>
<b>Annually Managed Expenditure</b>			
Resource	482,000,000	117,423,000	<b>364,577,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>7,349,458,000</b>	<b>3,307,296,000</b>	<b>4,042,162,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
574,607	-19,219	555,388	8,533,231	-2,042,370	6,490,861	811,937	-69,787	742,150	7,341,466	459,047
<i>Of which:</i>										
A Policy, Corporate Services and Associated Offices										
321,857	-12,504	309,353	415,550	-1,408,128	-992,578	359,640	-	359,640	-96,877	192,392
B HM Courts and Tribunals Service										
15,556	-	15,556	1,771,071	-93,986	1,677,085	205,504	-43,787	161,717	1,614,690	141,928
C Office of The Public Guardian										
-	-	-	61,643	-65,073	-3,430	3,920	-	3,920	-21,806	4,305
D Youth Justice Board (Net)										
4,240	-	4,240	218,957	-	218,957	2,600	-	2,600	209,442	3,871
E Parole Board (net)										
1,206	-	1,206	16,919	-	16,919	1,133	-	1,133	14,764	843
F Criminal Cases Review Commission (Net)										
1,082	-	1,082	4,312	-	4,312	205	-	205	5,338	310
G Judicial Appointments Commission (Net)										
262	-	262	4,319	-	4,319	-	-	-	4,115	-
H Office of Legal Complaints										
-	-	-	11,802	-	11,802	489	-	489	13,727	431
I Legal Services Board										
-	-	-	3,904	-	3,904	-	-	-	3,998	-
J Legal Aid Agency										
89,173	-726	88,447	1,721,883	-186,000	1,535,883	12,000	-	12,000	1,627,269	10,687
K CICA Agency										
13,630	-1,325	12,305	149,500	-20,825	128,675	888	-	888	115,923	1,188
L Children and Family Court Advisory and Support Service										
5,703	-	5,703	111,271	-	111,271	-	-	-	113,910	-
M HM Prison and Probation Service										
121,898	-4,664	117,234	4,042,100	-268,358	3,773,742	225,558	-26,000	199,558	-	-
<i>National Offender Management Service</i>										
-	-	-	-	-	-	-	-	-	3,736,973	103,092
<b>Non-voted expenditure</b>										
-	-	-	127,216	-	127,216	-	-	-	129,021	-
<i>Of which:</i>										
N Higher Judiciary Judicial Salaries										
-	-	-	142,923	-	142,923	-	-	-	145,369	-
O OLC/LSB CFERS										
-	-	-	-15,707	-	-15,707	-	-	-	-16,348	-
<b>Total Spending in DEL</b>										
574,607	-19,219	555,388	8,660,447	-2,042,370	6,618,077	811,937	-69,787	742,150	7,470,487	459,047

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

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	482,000	-	482,000	-	-	-	652,941	-
<i>Of which:</i>										
P HM Prison and Probation Service										
-	-	-	130,000	-	130,000	-	-	-	-	-
Q Policy, Corporate Services and Associated Offices										
-	-	-	143,376	-	143,376	-	-	-	476,611	-
R HM Courts and Tribunals Service										
-	-	-	198,366	-	198,366	-	-	-	-	-
S Criminal Cases Review Commission (Net)										
-	-	-	258	-	258	-	-	-	258	-
T CICA Agency										
-	-	-	10,000	-	10,000	-	-	-	4,680	-
<i>National Offender Management HQ</i>										
-	-	-	-	-	-	-	-	-	140,000	-
<i>Youth Justice Board (Net)</i>										
-	-	-	-	-	-	-	-	-	17	-
<i>Parole Board (net)</i>										
-	-	-	-	-	-	-	-	-	7	-
<i>Legal Aid Agency</i>										
-	-	-	-	-	-	-	-	-	24,568	-
<i>Children and Family Court Advisory and Support Service</i>										
-	-	-	-	-	-	-	-	-	6,800	-
<b>Total Spending in AME</b>										
-	-	-	482,000	-	482,000	-	-	-	652,941	-
<b>Total for Estimate</b>										
574,607	-19,219	555,388	9,142,447	-2,042,370	7,100,077	811,937	-69,787	742,150	8,123,428	459,047
<i>Of which:</i>										
<b>Voted Expenditure</b>										
574,607	-19,219	555,388	9,015,231	-2,042,370	6,972,861	811,937	-69,787	742,150	7,994,407	459,047
<b>Non Voted Expenditure</b>										
-	-	-	127,216	-15,707	127,216	-	-	-	129,021	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>7,655,465</b>	<b>8,123,428</b>	<b>7,604,829</b>
<b>Net Capital Requirement</b>	<b>742,150</b>	<b>459,047</b>	<b>266,007</b>
<b>Accruals to cash adjustments</b>	<b>-920,941</b>	<b>-800,941</b>	<b>-1,166,284</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-388,662	-377,831	-493,517
Add cash grant-in-aid	382,427	364,926	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-920,317	-996,177	-572,551
New provisions and adjustments to previous provisions	-327,990	-533,193	-155,034
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	150,000	434,000	-
Use of provisions	183,601	307,334	54,818
<b>Removal of non-voted budget items</b>	<b>-127,216</b>	<b>-129,021</b>	<b>-134,529</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-142,923	-145,369	-149,465
Other adjustments	15,707	16,348	14,936
<b>Net Cash Requirement</b>	<b>7,349,458</b>	<b>7,652,513</b>	<b>6,570,023</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	570,993	572,557	599,152
<i>Less:</i>			
Administration DEL Income	-19,219	-23,586	-28,952
<b>Net Administration Costs</b>	<b>551,774</b>	<b>548,971</b>	<b>570,200</b>
Gross Programme Costs	9,146,061	9,474,386	8,762,067
<i>Less:</i>			
Programme DEL Income	-2,042,370	-1,892,954	-1,727,438
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>7,103,691</b>	<b>7,581,432</b>	<b>7,034,629</b>
<b>Total Net Operating Costs</b>	<b>7,655,465</b>	<b>8,130,403</b>	<b>7,604,829</b>
<i>Of which:</i>			
Resource DEL	6,989,664	7,165,403	7,138,983
Capital DEL	-	6,975	-
Resource AME	665,801	958,025	465,846
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-6,975	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>7,655,465</b>	<b>8,123,428</b>	<b>7,604,829</b>
<i>Of which:</i>			
Resource DEL	7,173,465	7,470,487	7,346,792
Resource AME	482,000	652,941	258,037
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	15,707	16,348	14,936
Other adjustments	-15,707	-16,348	-14,936
<b>Total Resource (Estimate)</b>	<b>7,655,465</b>	<b>8,123,428</b>	<b>7,604,829</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-2,061,589</b>	<b>-1,916,540</b>	<b>-1,756,390</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-19,219	-23,586	-28,952
<i>Of which:</i>			
A: Policy, Corporate Services and Associated Offices	-12,504	-16,452	-24,369
National Offender Management Service	-	-5,093	-4,892
HM Courts and Tribunals Service	-	-	-88
J: Legal Aid Agency	-726	-716	-787
K: CICA Agency	-1,325	-1,325	1,184
M: HM Prison and Probation Service	-4,664	-	-
Total Administration	-19,219	-23,586	-28,952
Programme			
Sales of Goods and Services	-2,042,370	-1,892,954	-1,727,438
<i>Of which:</i>			
A: Policy, Corporate Services and Associated Offices	-1,408,128	-1,227,853	-432,686
National Offender Management Service	-	-302,597	-290,522
B: HM Courts and Tribunals Service	-93,986	-76,169	-738,948
C: Office of The Public Guardian	-65,073	-75,510	-65,857
J: Legal Aid Agency	-186,000	-190,000	-199,201
K: CICA Agency	-20,825	-20,825	-224
M: HM Prison and Probation Service	-268,358	-	-
Total Programme	-2,042,370	-1,892,954	-1,727,438
<b>Total Voted Resource Income</b>	<b>-2,061,589</b>	<b>-1,916,540</b>	<b>-1,756,390</b>
<b>Voted Capital DEL</b>	<b>-69,787</b>	<b>-61,000</b>	<b>-31,396</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-69,787	-61,000	-31,396
<i>Of which:</i>			
A: Policy, Corporate Services and Associated Offices	-	-52,960	-29,784
National Offender Management Service	-	-	-289
B: HM Courts and Tribunals Service	-43,787	-8,040	-1,144
C: Office of The Public Guardian	-	-	-179
M: HM Prison and Probation Service	-26,000	-	-
Total Programme	-69,787	-61,000	-31,396
<b>Total Voted Capital Income</b>	<b>-69,787</b>	<b>-61,000</b>	<b>-31,396</b>

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

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

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-15,707	-15,707	-16,348	-16,348	-14,936	-14,936
<b>Total</b>	<b>-15,707</b>	<b>-15,707</b>	<b>-16,348</b>	<b>-16,348</b>	<b>-14,936</b>	<b>-14,936</b>

#### Detailed description of CFER sources

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
OLC/LSB CFERS	-15,707	-15,707	-16,348	-16,348	-14,936	-14,936
<b>Total</b>	<b>-15,707</b>	<b>-15,707</b>	<b>-16,348</b>	<b>-16,348</b>	<b>-14,936</b>	<b>-14,936</b>



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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Richard Heaton
<b>Executive Agency Accounting Officers:</b>	
Susan Acland-Hood for sections B	Chief Executive, HM Courts and Tribunals Service
Michael Spurr CB for sections M,P	Chief Executive, HM Prison and Probation Service
Shaun McNally CBE for Section J	Chief Executive, Legal Aid Agency
Carole Oatway for sections K,T	Chief Executive, Criminal Injuries Compensation Authority
Alan Eccles CBE for section C	Public Guardian and Chief Executive, Office of the Public Guardian

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

### ALB Accounting Officers:

Anthony Douglas	Chief Executive, Children and Family Court Advisory and Support Service
Karen Kneller	Chief Executive, Criminal Cases Review Commission
Dr Richard Jarvis	Chief Executive, Judicial Appointments Commission
Neil Buckley	Chief Executive, Legal Services Board
Nick Hardwick	Chief Executive, Office of Legal Complaints
Martin Jones	Chief Executive, Parole Board
Colin Allars	Chief Executive, Youth Justice Board

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
L	Children and Family Court Advisory and Support Service	116,974	-	116,565
F,S	Criminal Cases Review Commission	5,652	205	5,707
G	Judicial Appointments Commission	4,581	-	4,505
I	Legal Services Board	3,904	-	3,875
H	Office of Legal Complaints	11,802	489	11,771
E	Parole Board	18,125	1,133	18,857
D	Youth Justice Board	223,197	2,600	221,147
<b>Total</b>		<b>384,235</b>	<b>4,427</b>	<b>382,427</b>

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

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

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
Section A	Grant to Litigants in Person	1,450
Section M	Grant to Stop it Now Helpline	220
Section A	Grant to National Association of Child Contact Centres (NACCC)	170
Section M	Grant to Circles UK	150
Section A	Grant for MOPAC Sobriety Pilot	400

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p><b>NOMS:</b> An indemnity of up to £50m, in respect of any one accident, has been given to the Heathrow Airport Holdings Limited. This is in respect of damage or injury caused to third parties arising out of the negligence of NOMS in their use of vehicles travelling airside for the repatriation of prisoners. The likelihood of a liability arising from these contingencies is considered to be uncertain.</p>	50,000
<p><b>NOMS legal claims:</b> Claims for injury to staff, prisoners and the public amounting to £69.2m (2014-15: £56.3m) have been indicated to NOMS, where the likelihood of a liability arising is deemed possible but not likely.</p>	61,200
<p><b>HM Courts &amp; Tribunals Service:</b> is involved in a number of legal cases dealing with ex gratia, compensation and other claims. The estimated cost of settlement for HM Courts &amp; Tribunals Service is £5.0m.</p>	5,000
<p><b>CICA Pre-Tariff Cases:</b> MoJ is currently defending a claim for the use of the discount rate set by the Lord Chancellor in the future loss calculations for the CICA pre tariff scheme. The case was judicially reviewed at the Administrative Court and the claim was rejected, with a subsequent application for permission to appeal to the Court of Appeal also refused. The applicant has lodged another appeal for a permission hearing to be heard and the outcome of this is not yet known. The estimated exposure upon any change to the discount rate against the current percentage is dependent on the outcome of a number of cases but has been estimated to be between £7m and £192m.</p>	7,000 to 192,000
<p><b>CICA Tariff:</b> The Court of Appeal rejected an appeal by an applicant against the decision of the Upper Tribunal in a Tariff case concerning Foetal Alcohol Spectrum Disorder. The applicant's representatives requested permission to appeal to the Supreme Court which was refused. The representatives have now selected another test-case to progress to put before the First-tier Tribunal and the outcome of this is not yet known. There are 87 known cases. Any liability is uncertain but has been estimated between £26m and £43.5m.</p>	26,000 to 43,500
<p><b>Privately Managed Prisons:</b> NOMS would be liable as underwriter of last resort to meet losses incurred by the privately managed prisons.</p>	Unquantifiable
<p><b>Fee paid judicial office holders' claims:</b> Pension entitlements are provided to salaried judges under the Judicial Pension scheme (JPS). In September 2005, a retired fee paid judicial office holder brought a claim in the Employment Tribunal seeking retrospective parity of treatment with salaried judicial office holders by claiming pension entitlements under the Part Time Workers Regulations.</p>	Unquantifiable

The UK Supreme Court ruling on 6 February 2013 set the precedent for other stayed cases, which in addition to pension entitlements, extended to non-pension entitlements relating to fee paid judicial office holders' employment terms and conditions. Unquantifiable

There were outstanding appeals as at 31 December 2016 in relation to the scope of retrospective remedies arising from this decision. The UK Supreme Court will hear these cases in March 2017. Counsel advise that there is a high likelihood of a favourable outcome for the MoJ.

In addition, the Employment Tribunal heard an appeal in November 2016 challenging the lawfulness, on grounds of discrimination, of transitional protection regulations. Judgement was delivered in January 2017 against the MoJ. MoJ are appealing this decision.

At this stage all these outstanding appeals are treated as contingent liabilities.

**Employment Tribunals:** MoJ is currently defending several Employment Tribunal Claims. Unquantifiable

**Other European Court of Human Rights claims:** MoJ is currently engaged in several cases at the European Court of Human Rights, some of which may involve possible financial liability and others which are unquantifiable. Unquantifiable

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

**Data Protection Act:** There are six claims against the MoJ for alleged failure to comply with the Data Protection Act. These cases are ongoing. Unquantifiable

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

**HM Courts & Tribunals Service:** has one contingent liability which is presently unquantifiable. A judicial review is underway regarding employment tribunal fees. The High Court and Court of Appeal rejected the judicial review, but it is being taken to the UK Supreme Court. Given the current position of the case, it is not possible to accurately measure any potential financial liability to HM Courts & Tribunals Service. Unquantifiable

**NOMS LGPS Pensions Guarantee:** The Secretary of State for Justice has provided a guarantee to the GMPF in respect of the CRCs' participation in the GMPF for pension liabilities that transferred to the CRCs. Unquantifiable

The responsibility for funding the past service liabilities associated with the original employees who are deferred or pensioner members of the LGPS transferred to NOMS under the Secretary of State for Justice.

**Civil Service Injury Benefit Scheme:** NOMS meets the costs of the Civil Service Injury Benefits Scheme (CSIBS) for payments granted under the scheme after 1 April 1998. CSIBS pays benefits to any individual who suffers an injury which is wholly or partially attributable to the nature of their duty, or who suffers an attack or similar act which is directly attributable to employment within the service. Benefits are paid only in respect of loss of earning capacity and are designed to enhance a beneficiary's income up to a guaranteed minimum figure. Unquantifiable



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# Crown Prosecution Service

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## Introduction

1. This Estimate provides for expenditure by the Crown Prosecution Service (CPS).
2. It covers the administrative, operational and capital costs incurred by the CPS in prosecuting criminal cases in England and Wales.
3. It provides information relating to a budget transfer from HMRC's Illicit Excise Tobacco Fund and from HMRC's Tax Crime Resourcing Fund to the CPS.
4. It provides information relating to a budget transfer from Foreign and Commonwealth Office for the platform charges to the CPS.
5. It provides information relating to a budget transfer from the Department for International Development's Conflict Security and Stability funding to the CPS.
6. It provides information on revisions to the Net Cash Requirement - movements in working balances due to; an increase in debtors and a decrease in creditors.
7. The Crown Prosecution Service Annual Report and Accounts 2016-17 will contain further details.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	509,622,000	-	509,622,000
Capital	10,300,000	-	10,300,000
<b>Annually Managed Expenditure</b>			
Resource	3,150,000	-	3,150,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	512,772,000	-	512,772,000
Capital	10,300,000	-	10,300,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>524,972,000</b>		

Amounts required in the year ending 31 March 2018 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; providing advice and assistance to support the United Kingdom's exit from the EU; support of voluntary sector organisations within the Criminal Justice System; and associated depreciation and any non-cash costs falling in DEL.

Income arising from:

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

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

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

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



£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	509,622,000	221,071,000	<b>288,551,000</b>
Capital	10,300,000	3,375,000	<b>6,925,000</b>
<b>Annually Managed Expenditure</b>			
Resource	3,150,000	1,296,000	<b>1,854,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>524,972,000</b>	<b>223,115,000</b>	<b>301,857,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
32,600	-1,000	31,600	539,022	-61,000	478,022	10,300	-	10,300	491,606	7,500
<i>Of which:</i>										
A Administration Costs in HQ and on Central Services										
32,600	-1,000	31,600	-	-	-	-	-	-	31,600	-
B Crown Prosecutions and Legal Services										
-	-	-	539,022	-61,000	478,022	10,300	-	10,300	460,006	7,500
<b>Total Spending in DEL</b>										
32,600	-1,000	31,600	539,022	-61,000	478,022	10,300	-	10,300	491,606	7,500
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	3,150	-	3,150	-	-	-	2,880	-
<i>Of which:</i>										
C CPS voted AME charges										
-	-	-	3,150	-	3,150	-	-	-	2,880	-
<b>Total Spending in AME</b>										
-	-	-	3,150	-	3,150	-	-	-	2,880	-
<b>Total for Estimate</b>										
32,600	-1,000	31,600	542,172	-61,000	481,172	10,300	-	10,300	494,486	7,500
<i>Of which:</i>										
<b>Voted Expenditure</b>										
32,600	-1,000	31,600	542,172	-61,000	481,172	10,300	-	10,300	494,486	7,500
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>512,772</b>	<b>494,486</b>	<b>487,350</b>
<b>Net Capital Requirement</b>	<b>10,300</b>	<b>7,500</b>	<b>160</b>
<b>Accruals to cash adjustments</b>	<b>1,900</b>	<b>17,161</b>	<b>-3,013</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,772	-2,959	-3,163
New provisions and adjustments to previous provisions	650	-2,380	-181
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-3,800	-3,800	-3,042
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	3,000	-1,000	-
Increase (-) / Decrease (+) in creditors	7,822	24,000	-
Use of provisions	-	3,300	3,373
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>524,972</b>	<b>519,147</b>	<b>484,497</b>

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

	£'000		
	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	32,600	32,600	32,590
<i>Less:</i>			
Administration DEL Income	-1,000	-1,000	-1,025
<b>Net Administration Costs</b>	<b>31,600</b>	<b>31,600</b>	<b>31,565</b>
Gross Programme Costs	542,172	523,886	538,646
<i>Less:</i>			
Programme DEL Income	-61,000	-61,000	-67,772
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>481,172</b>	<b>462,886</b>	<b>470,874</b>
<b>Total Net Operating Costs</b>	<b>512,772</b>	<b>494,486</b>	<b>502,439</b>
<i>Of which:</i>			
Resource DEL	509,622	488,306	484,223
Capital DEL	-	-	-
Resource AME	3,150	6,180	3,127
Capital AME	-	-	-
Non-budget	-	-	15,089
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-15,089
<b>Total Resource Budget</b>	<b>512,772</b>	<b>494,486</b>	<b>487,350</b>
<i>Of which:</i>			
Resource DEL	509,622	491,606	487,596
Resource AME	3,150	2,880	-246
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>512,772</b>	<b>494,486</b>	<b>487,350</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-62,000</b>	<b>-62,000</b>	<b>-68,797</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-1,000	-1,000	-
<i>Of which:</i>			
A Administration Costs in HQ and on Central Services	-1,000	-1,000	-
Other Income	-	-	-1,025
<i>Of which:</i>			
A Administration Costs in HQ and on Central Services	-	-	-1,025
Total Administration	-1,000	-1,000	-1,025
Programme			
Sales of Goods and Services	-61,000	-61,000	-
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-61,000	-61,000	-
Other Income	-	-	-6,761
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-	-	-6,761
Taxation	-	-	-61,011
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-	-	-61,011
Total Programme	-61,000	-61,000	-67,772
<b>Total Voted Resource Income</b>	<b>-62,000</b>	<b>-62,000</b>	<b>-68,797</b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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





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# Serious Fraud Office

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## Introduction

1. The Serious Fraud Office (SFO) is a specialist prosecuting authority tackling the top level of serious or complex fraud, bribery and corruption. It is part of the UK criminal justice system covering England, Wales and Northern Ireland, but not Scotland, the Isle of Man or the Channel Islands. The SFO handles a small number of large and very large economic crime cases.
2. This Estimate covers the costs incurred in the administration and operation of the Serious Fraud Office (SFO). Included are the costs of staff, fees to Counsel and outside accountants, witness expenses, use of information technology to improve presentation of evidence, other investigation and prosecution and litigation costs, expenditure on assisting investigations led by other departments within the Criminal Justice system and defendant's costs and damages ordered by the court to be paid by the SFO.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	45,700,000	-	45,700,000
Capital	1,700,000	-	1,700,000
<b>Annually Managed Expenditure</b>			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	46,700,000	-	46,700,000
Capital	1,700,000	-	1,700,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>44,600,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Serious Fraud Office on:

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

Administration of The Serious Fraud Office (SFO) including staff costs, capital and operational costs, fees to Counsel and outside accountants, witness expenses, use of information technology to improve presentation of evidence, other investigation, prosecution and litigation costs, defendants' costs and damages ordered by the court to be paid by the SFO; providing advice and assistance to support the United Kingdom's exit from the EU; payments made as a result of asset recovery schemes and deferred prosecution agreements to individuals, charities, companies, or foreign and commonwealth governments and associated non-cash costs falling in DEL.

Income arising from:

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

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

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

**Serious Fraud Office** will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	45,700,000	20,565,000	<b>25,135,000</b>
Capital	1,700,000	1,340,000	<b>360,000</b>
<b>Annually Managed Expenditure</b>			
Resource	1,000,000	450,000	<b>550,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>44,600,000</b>	<b>21,600,000</b>	<b>23,000,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
7,400	-	7,400	39,200	-900	38,300	1,700	-	1,700	53,630	5,000
<i>Of which:</i>										
A Investigations and Prosecution										
7,400	-	7,400	39,200	-900	38,300	1,700	-	1,700	53,630	5,000
<b>Total Spending in DEL</b>										
7,400	-	7,400	39,200	-900	38,300	1,700	-	1,700	53,630	5,000
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1,000	-	1,000	-	-	-	2,000	-
<i>Of which:</i>										
B New Provisions and Adjustment to existing provisions										
-	-	-	1,000	-	1,000	-	-	-	2,000	-
<b>Total Spending in AME</b>										
-	-	-	1,000	-	1,000	-	-	-	2,000	-
<b>Total for Estimate</b>										
7,400	-	7,400	40,200	-900	39,300	1,700	-	1,700	55,630	5,000
<i>Of which:</i>										
<b>Voted Expenditure</b>										
7,400	-	7,400	40,200	-900	39,300	1,700	-	1,700	55,630	5,000
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>46,700</b>	<b>55,630</b>	<b>46,711</b>
<b>Net Capital Requirement</b>	<b>1,700</b>	<b>5,000</b>	<b>1,787</b>
<b>Accruals to cash adjustments</b>	<b>-3,800</b>	<b>-4,900</b>	<b>11,363</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,800	-2,900	-2,183
New provisions and adjustments to previous provisions	-1,000	-2,000	3,803
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-55
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	9,798
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>44,600</b>	<b>55,730</b>	<b>59,861</b>

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

	£'000		
	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	7,400	7,400	5,744
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	<b>7,400</b>	<b>7,400</b>	<b>5,744</b>
Gross Programme Costs	40,200	49,130	41,833
<i>Less:</i>			
Programme DEL Income	-900	-900	-866
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>39,300</b>	<b>48,230</b>	<b>40,967</b>
<b>Total Net Operating Costs</b>	<b>46,700</b>	<b>55,630</b>	<b>46,711</b>
<i>Of which:</i>			
Resource DEL	45,700	53,630	50,514
Capital DEL	-	-	-
Resource AME	1,000	2,000	-3,803
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>46,700</b>	<b>55,630</b>	<b>46,711</b>
<i>Of which:</i>			
Resource DEL	45,700	53,630	60,312
Resource AME	1,000	2,000	-13,601
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>46,700</b>	<b>55,630</b>	<b>46,711</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-900</b>	<b>-900</b>	<b>-866</b>
<i>Of which:</i>			
Programme			
Other Income	-900	-900	-110
<i>Of which:</i>			
A Investigations and Prosecution	-900	-900	-110
Taxation	-	-	-756
<i>Of which:</i>			
A Investigations and Prosecution	-	-	-756
Total Programme	-900	-900	-866
<b>Total Voted Resource Income</b>	<b>-900</b>	<b>-900</b>	<b>-866</b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.



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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** David Green CB QC

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

In discharging these responsibilities, particular regard is given to:

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

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



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# HM Procurator General and Treasury Solicitor

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## Introduction

- 1 This Estimate provides for the administrative costs of the Government Legal Department (GLD) within DEL (section A), which includes capital DEL expenditure. This section also covers disbursement costs of the Government Legal Department. Disbursement costs arise on the provision of legal services to government departments. Except for those associated with centrally funded services, these costs are fully recovered from client departments as disbursements on legal cases. The principal areas of this expenditure are adverse costs, counsel fees, expert witnesses and solicitors' agents.
- 2 Section B covers the administration costs of the Attorney General's Office including the salaries of two Ministers of the Crown. Section C covers the costs of HM Crown Prosecution Service Inspectorate.
- 3 Further details of the Department's administration costs will be provided in the 2016-17 Annual Report and Accounts.
- 4 The Government Legal Department (formerly the Treasury Solicitor's Department), became an Agency on 1 April 1996. It has operated a system of full repayment of the majority of its legal services since 1990-91. The greater parts of its administrative costs are now met by receipts. Since 1999-2000, it has operated under a net operating cost control, allowing it the flexibility to respond to an increasing demand for its services. A small section of the Agency's work, which is considered to be in the public interest, remains centrally funded.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	8,310,000	-	8,310,000
Capital	2,900,000	-	2,900,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,310,000	-	8,310,000
Capital	2,900,000	-	2,900,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>10,400,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by HM Procurator General and Treasury Solicitor on:

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

Administration of HM Procurator General and Treasury Solicitor's Department comprising the Government Legal Department, the Attorney General's Office and HM Crown Prosecution Service Inspectorate and costs and fees for legal and related services, residual matters following the closure of the Government Property Lawyers Agency and other non-cash items in DEL.

Income arising from:

Recovery of costs from other government departments including costs recovered for legal and administrative services provided and receipts from secondments of staff; favourable cost awards made by the courts in favour of the Attorney General; charges for Bona Vacantia work; recovery of costs from tenants in jointly occupied buildings; income in relation to the Government Legal Service operations; subscription charges; photocopying charges; receipts from sales of fixed assets and non capital items; rent and rate rebates; recovery of old debts; receipts from staff; income from ICT services and other administrative income.

**HM Procurator General and Treasury Solicitor** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	8,310,000	3,861,000	<b>4,449,000</b>
Capital	2,900,000	855,000	<b>2,045,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>10,400,000</b>	<b>4,343,000</b>	<b>6,057,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
188,945	-180,635	8,310	-	-	-	2,900	-	2,900	8,280	2,200
<i>Of which:</i>										
A GLD Administration										
182,365	-180,598	1,767	-	-	-	2,900	-	2,900	1,290	1,900
B AGO Administration										
3,897	-37	3,860	-	-	-	-	-	-	4,218	300
C CPSI Administration										
2,683	-	2,683	-	-	-	-	-	-	2,772	-
<b>Total Spending in DEL</b>										
188,945	-180,635	8,310	-	-	-	2,900	-	2,900	8,280	2,200
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-	-	-	-	-	-	500	-
<i>Of which:</i>										
<i>AME Provision</i>										
-	-	-	-	-	-	-	-	-	500	-
<b>Total Spending in AME</b>										
-	-	-	-	-	-	-	-	-	500	-
<b>Total for Estimate</b>										
188,945	-180,635	8,310	-	-	-	2,900	-	2,900	8,780	2,200
<i>Of which:</i>										
<b>Voted Expenditure</b>										
188,945	-180,635	8,310	-	-	-	2,900	-	2,900	8,780	2,200
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>8,310</b>	<b>8,780</b>	<b>3,691</b>
<b>Net Capital Requirement</b>	<b>2,900</b>	<b>2,200</b>	<b>823</b>
<b>Accruals to cash adjustments</b>	<b>-810</b>	<b>-1,330</b>	<b>-713</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,310	-2,330	-2,240
New provisions and adjustments to previous provisions	-	-500	914
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-96
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,500	1,500	-
Use of provisions	-	-	709
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>10,400</b>	<b>9,650</b>	<b>3,801</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	188,945	196,760	190,288
<i>Less:</i>			
Administration DEL Income	-180,635	-188,480	-185,683
<b>Net Administration Costs</b>	<b>8,310</b>	<b>8,280</b>	<b>4,605</b>
Gross Programme Costs	-	500	-914
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-</b>	<b>500</b>	<b>-914</b>
<b>Total Net Operating Costs</b>	<b>8,310</b>	<b>8,780</b>	<b>3,691</b>
<i>Of which:</i>			
Resource DEL	8,310	8,280	4,605
Capital DEL	-	-	-
Resource AME	-	500	-914
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>8,310</b>	<b>8,780</b>	<b>3,691</b>
<i>Of which:</i>			
Resource DEL	8,310	8,280	5,314
Resource AME	-	500	-1,623
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>8,310</b>	<b>8,780</b>	<b>3,691</b>



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


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	<b>2017-18 Plans</b>	<b>2016-17 Provision</b>	<b>2015-16 Outturn</b>
<b>Voted Resource DEL</b>	<b>-180,635</b>	<b>-188,480</b>	<b>-185,683</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-180,635	-188,480	-177,899
<i>Of which:</i>			
A GLD Administration	-180,598	-188,072	-177,889
B AGO Administration	-37	-408	-10
Other Income	-	-	-7,784
<i>Of which:</i>			
A GLD Administration	-	-	-7,188
B AGO Administration	-	-	-596
Total Administration	-180,635	-188,480	-185,683
<b>Total Voted Resource Income</b>	<b>-180,635</b>	<b>-188,480</b>	<b>-185,683</b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Jonathan Jones
<b>Other Accounting Officer</b>	Kevin McGinty, CBE, HM Crown Prosecution Service Inspectorate for Section C

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

In discharging these responsibilities, particular regard is given to:

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

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

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



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# Department for Environment, Food and Rural Affairs

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## Introduction

1. This Estimate provides for expenditure by Defra, its Executive Agencies, its Arm's Length Bodies (ALBs) and the Forestry Commission in England (including Forest Enterprise England) and its cross border functions (including the Executive Agency Forest Research).
2. The Estimate is based on six main areas of spend, plus a further section covering Departmental operating costs. The Department's ALBs are shown on separate Estimate lines based around the same main areas of spend as the Department. The Estimate is further sub-divided between Departmental Expenditure Limits (DEL), Annually Managed Expenditure (AME) and Non-Budget expenditure.
3. The Estimate includes the Department's net expenditure, administration costs, costs of Executive Agencies, net costs of the ALBs, subsidies to Public Corporations, research and development, payments to Executive Agencies, as well as reimbursable costs and offsetting EU receipts.
4. Defra has four Executive Agencies - the Animal and Plant Health Agency (APHA), the Centre for Environment, Fisheries and Aquaculture Science (CEFAS), the Rural Payments Agency (RPA) and the Veterinary Medicines Directorate (VMD).
5. Defra has eight ALBs and two levy bodies. Details of the Grant in Aid they receive and their budgets can be found in this document at Part III: Note E - Arm's Length Bodies.
6. The Forestry Commission is a non-ministerial government department responsible for advising Forestry Ministers on forestry matters and for implementing forestry policy. Forestry is a devolved matter, with Commissioners accountable separately to the Secretary of State for Environment, Food and Rural Affairs and Scottish Ministers. The duties and functions in the Forestry Acts are exercised in Wales by the Welsh Government and Natural Resources Wales. The funding of the forestry activities in each of the countries is provided by their relevant administrations. Defra funding covers the promotion of forestry and supports the planting, management and conservation of forests and woodlands within England, including the operation of the Commission's estate by its agency, Forest Enterprise England which is classified as a Public Corporation. In addition Defra funds the cross border functions covering forestry research, plant health, sustainable forestry policy, forestry standards and corporate governance.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,872,905,000	-	1,872,905,000
Capital	685,100,000	-	685,100,000
<b>Annually Managed Expenditure</b>			
Resource	105,347,000	-	105,347,000
Capital	500,000	-	500,000
<b>Total Net Budget</b>			
Resource	1,978,252,000	-	1,978,252,000
Capital	685,600,000	-	685,600,000
<b>Non-Budget Expenditure</b>	10,000,000		
<b>Net cash requirement</b>	2,366,607,000		

Amounts required in the year ending 31 March 2018 for expenditure by Department for Environment, Food and Rural Affairs on:

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

Expenditure by Natural England and the Environment Agency. Represent forestry interests, encourage good forestry practice, sustainable forest management and conduct forest research. International policy, research, standard-setting and monitoring to support sustainable forestry. Land grants, countryside access and rights of way. Policy on commons, national parks and town and village greens. Environmental protection and conservation, maintain air and ozone quality, increase UK's environmental decontamination capabilities, deliver social, environmental and economic programmes; Maintain water quality and a resilient supply, support for management of inland waterways and obligations under the Water Act 2003 and Water Act 2014. Support terrestrial, marine, waterway environments and protection of water bodies. Reduction of charges for supply of water and provision of sewerage services to customers. Support protection of species, wildlife management, habitat protection and conservation. Support national and global biodiversity, geodiversity and research. Support for rural and regional development. Better waste management. Promotion and support for sustainable development, consumption and production. Supporting development of farming and cost-sharing initiatives, payments, losses and penalties relating to the administration of EU schemes including disallowance. EU compensation payments to producers and support for agriculture. Champion hygienic production, marketing, delivery and processing in the agriculture, fisheries and food industries. Support bee and fish conservation and health, UK's responsibilities under the Convention on International Trade in Endangered Species (CITES) and fishing industry. Support keeping, movement tracing, international trade, health and welfare of animals, animal products and by-products, dairy hygiene and marketing. Support a sustainable, secure and healthy food supply; food labelling and composition policy.

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.

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## Part I

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Preparatory work in support of HM Government plans to exit the European Union. Specialist support services; legacy and residual delivery body costs; subsidies to support delivery bodies; staff management and development; other departmental administration and non-cash costs; publicity, promotion; awareness and publications; knowledge-sharing initiatives; research and development; surveys; monitoring; statistics; advice and consultancies; funding through Area-Based Grants; subscriptions and contributions to international organisations; international policy making; working with the EU; licensing, approvals and certification; inspections; compliance and enforcement in accordance with regulatory requirements. Voted Loans in relation to National Museums.

### Income arising from:

Income from devolved administrations and European Commission (EC); delivery body funding contributions; provision of employee and financial shared services to other public sector bodies; surveys; receipts from sale of carcasses and vaccines; income from licensing; regulatory income; approvals; investments; interest gained; donations and bequests; commercial activities; certification; publications; public inquiries; information; inspections; registrations; supervision and extensification; administration of grant; waste disposal; capital loan schemes; commissioned surveys; research; studies and provision of advice; rental income and repayments; occupancy charge; administrative training and professional services; pension and redundancy contributions and knowledge-sharing initiatives.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Levy collection; publicity, promotion, awareness and publications; research and development; market and supply chain analysis and support; packaging recovery support; licensing, approvals and certification. Specialist support services; staff management and development; delivery body funding contributions; surveys; monitoring; statistics; advice and consultancies; provision for future liabilities; bad debts; revaluations and impairment losses; legacy and residual delivery body costs. Promotion of affordable insurance in relation to flood risk.

#### Income arising from:

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

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

#### Expenditure arising from:

Payments to devolved administrations.

#### Income arising from:

Funding contributions to support delivery bodies.

**Department for Environment, Food and Rural Affairs** will account for this Estimate.

**Part I**

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	1,872,905,000	860,052,000	<b>1,012,853,000</b>
Capital	685,100,000	274,320,000	<b>410,780,000</b>
<b>Annually Managed Expenditure</b>			
Resource	105,347,000	38,016,000	<b>67,331,000</b>
Capital	500,000	450,000	<b>50,000</b>
<b>Non-Budget Expenditure</b>	10,000,000	4,500,000	<b>5,500,000</b>
<b>Net cash requirement</b>	<b>2,366,607,000</b>	<b>1,030,938,000</b>	<b>1,335,669,000</b>



## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
480,507	-3,675	476,832	3,699,866	-2,303,793	1,396,073	692,100	-7,000	685,100	1,897,883	670,963
<i>Of which:</i>										
A Food and farming										
50,158	-300	49,858	1,890,167	-1,737,610	152,557	7,352	-	7,352	260,244	16,340
B Improve the environment										
27,637	-2,031	25,606	246,782	-10,378	236,404	43,468	-	43,468	254,104	43,897
C Protect the country from floods										
1,070	-	1,070	542	-	542	183	-	183	1,821	32
D Animal and plant health										
10,232	-	10,232	247,687	-96,564	151,123	7,790	-	7,790	166,009	9,449
E Marine and fisheries										
6,127	-	6,127	54,593	-31,478	23,115	6,539	-	6,539	28,403	5,403
F Countryside and rural services										
10,126	-1,300	8,826	615,671	-427,763	187,908	28,920	-	28,920	205,839	26,703
G Departmental operating costs										
267,367	-44	267,323	175,490	-	175,490	111,891	-7,000	104,891	292,864	46,718
H Improve the environment (ALB) (net)										
50,327	-	50,327	169,575	-	169,575	42,957	-	42,957	313,574	50,321
I Protect the country from floods (ALB) (net)										
54,662	-	54,662	282,952	-	282,952	443,000	-	443,000	355,894	472,100
J Marine and fisheries (ALB) (net)										
2,398	-	2,398	14,199	-	14,199	-	-	-	16,520	-
K Countryside and rural services (ALB) (net)										
403	-	403	2,208	-	2,208	-	-	-	2,611	-
<b>Total Spending in DEL</b>										
<b>480,507</b>	<b>-3,675</b>	<b>476,832</b>	<b>3,699,866</b>	<b>-2,303,793</b>	<b>1,396,073</b>	<b>692,100</b>	<b>-7,000</b>	<b>685,100</b>	<b>1,897,883</b>	<b>670,963</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	205,347	-100,000	105,347	500	-	500	492,160	1,000
<i>Of which:</i>										
L Food and farming										
-	-	-	-14,255	-	-14,255	-	-	-	453,732	-
M Improve the environment										
-	-	-	56,385	-100,000	-43,615	-	-	-	-39,862	-
N Animal and plant health										
-	-	-	6	-	6	-	-	-	4	-
O Marine and fisheries										
-	-	-	5	-	5	-	-	-	3	-

**Part II: Subhead detail**

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
P Countryside and rural services										
-	-	-	-345	-	-345	-	-	-	-550	-
Q Departmental operating costs										
-	-	-	50,420	-	50,420	-	-	-	60,682	-
R Food and farming (ALB) (net)										
-	-	-	1,199	-	1,199	500	-	500	-15	1,000
S Improve the environment (ALB) (net)										
-	-	-	-9,641	-	-9,641	-	-	-	-8,181	-
T Protect the country from floods (ALB) (net)										
-	-	-	121,284	-	121,284	-	-	-	26,284	-
U Marine and fisheries (ALB) (net)										
-	-	-	285	-	285	-	-	-	61	-
V Countryside and rural services (ALB) (net)										
-	-	-	4	-	4	-	-	-	2	-
<b>Total Spending in AME</b>										
-	-	-	205,347	-100,000	105,347	500	-	500	492,160	1,000
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	1,216,800	-1,206,800	10,000	-	-	-	10,000	-
<i>Of which:</i>										
W Food and farming										
-	-	-	1,216,800	-1,206,800	10,000	-	-	-	10,000	-
<b>Total Non-Budget Spending</b>										
-	-	-	1,216,800	-1,206,800	10,000	-	-	-	10,000	-
<b>Total for Estimate</b>										
480,507	-3,675	476,832	5,122,013	-3,610,593	1,511,420	692,600	-7,000	685,600	2,400,043	671,963
<i>Of which:</i>										
<b>Voted Expenditure</b>										
480,507	-3,675	476,832	5,122,013	-3,610,593	1,511,420	692,600	-7,000	685,600	2,400,043	671,963
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>1,988,252</b>	<b>2,400,043</b>	<b>2,127,458</b>
<b>Net Capital Requirement</b>	<b>685,600</b>	<b>671,963</b>	<b>570,158</b>
<b>Accruals to cash adjustments</b>	<b>-307,245</b>	<b>-680,923</b>	<b>-286,127</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,176,312	-1,230,171	-1,151,905
Add cash grant-in-aid	954,364	1,045,243	993,812
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-103,829	-98,234	-54,643
New provisions and adjustments to previous provisions	-138,011	-607,902	-342,781
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-452	-15,752	35,412
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	1,746
Increase (+) / Decrease (-) in debtors	50,000	100,000	313,843
Increase (-) / Decrease (+) in creditors	-	-	-155,693
Use of provisions	106,995	125,893	74,082
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,366,607</b>	<b>2,391,083</b>	<b>2,411,489</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	474,911	554,101	608,392
<i>Less:</i>			
Administration DEL Income	-3,675	-66,154	-114,589
<b>Net Administration Costs</b>	<b>471,236</b>	<b>487,947</b>	<b>493,803</b>
Gross Programme Costs	5,585,409	6,171,954	4,450,981
<i>Less:</i>			
Programme DEL Income	-2,303,793	-2,491,016	-1,739,643
Programme AME Income	-100,000	-100,000	-25,250
Non-budget income	-1,206,800	-1,195,800	-680,337
<b>Net Programme Costs</b>	<b>1,974,816</b>	<b>2,385,138</b>	<b>2,005,751</b>
<b>Total Net Operating Costs</b>	<b>2,446,052</b>	<b>2,873,085</b>	<b>2,499,554</b>
<i>Of which:</i>			
Resource DEL	1,659,339	1,664,879	1,532,865
Capital DEL	457,800	489,042	419,458
Resource AME	318,913	725,164	594,476
Capital AME	-	-	-
Non-budget	10,000	-6,000	-47,245
<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	-457,800	-489,042	-419,458
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	16,000	47,362
Other adjustments	-10,000	-10,000	-117
<b>Total Resource Budget</b>	<b>1,978,252</b>	<b>2,390,043</b>	<b>2,127,341</b>
<i>Of which:</i>			
Resource DEL	1,872,905	1,897,883	1,736,600
Resource AME	105,347	492,160	390,741
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	10,000	10,000	117
<b>Total Resource (Estimate)</b>	<b>1,988,252</b>	<b>2,400,043</b>	<b>2,127,458</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-2,307,468</b>	<b>-2,557,170</b>	<b>-1,854,007</b>
<i>Of which:</i>			
Administration			
EU Grants Received	-	-	86
<i>Of which:</i>			
A: Food and farming	-	-	86
Sales of Goods and Services	-3,675	-66,154	-106,381
<i>Of which:</i>			
A: Food and farming	-300	-320	-13,751
B: Improve the environment	-2,031	-2,181	-2,645
D: Animal and plant health	-	-	-67,220
E: Marine and fisheries	-	-	-19,660
F: Countryside and rural services	-1,300	-2,185	-1,502
G: Departmental operating costs	-44	-61,468	-1,603
Other Income	-	-	-8,278
<i>Of which:</i>			
A: Food and farming	-	-	-145
B: Improve the environment	-	-	-27
D: Animal and plant health	-	-	-41
E: Marine and fisheries	-	-	-9
G: Departmental operating costs	-	-	-8,056
Taxation	-	-	-16
<i>Of which:</i>			
C: Protect the country from floods	-	-	-16
Total Administration	-3,675	-66,154	-114,589
Programme			
EU Grants Received	-2,152,130	-2,336,355	-1,667,446
<i>Of which:</i>			
A: Food and farming	-1,733,700	-1,867,700	-1,252,925
C: Protect the country from floods	-	-	-15
D: Animal and plant health	-853	-803	-456
E: Marine and fisheries	-5,078	-5,478	-8,132
F: Countryside and rural services	-412,499	-462,374	-405,918
Sales of Goods and Services	-151,629	-154,639	-71,859
<i>Of which:</i>			
A: Food and farming	-3,900	-3,991	-19,947
B: Improve the environment	-10,366	-8,226	-7,838
D: Animal and plant health	-95,711	-86,972	-22,648
E: Marine and fisheries	-26,400	-24,900	5
F: Countryside and rural services	-15,252	-30,535	-21,363
G: Departmental operating costs	-	-15	-68
Interest and Dividends	-12	-12	-10
<i>Of which:</i>			
F: Countryside and rural services	-12	-12	-10

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
Other Grants	-22	-10	-38
<i>Of which:</i>			
A: Food and farming	-10	-10	-
B: Improve the environment	-12	-	-19
D: Animal and plant health	-	-	-19
Other Income	-	-	-16
<i>Of which:</i>			
B: Improve the environment	-	-	-11
D: Animal and plant health	-	-	-5
Taxation	-	-	-49
<i>Of which:</i>			
B: Improve the environment	-	-	-49
Total Programme	-2,303,793	-2,491,016	-1,739,418
<b>Voted Resource AME</b>	<b>-100,000</b>	<b>-100,000</b>	<b>-25,250</b>
<i>Of which:</i>			
Programme			
EU Grants Received	-	-	-25,250
<i>Of which:</i>			
L: Food and farming	-	-	-25,250
Sales of Goods and Services	-100,000	-100,000	-
<i>Of which:</i>			
M: Improve the environment	-100,000	-100,000	-
Total Programme	-100,000	-100,000	-25,250
<b>Total Voted Resource Income</b>	<b>-2,407,468</b>	<b>-2,657,170</b>	<b>-1,879,257</b>
<b>Voted Capital DEL</b>	<b>-7,000</b>	<b>-2,000</b>	<b>-18,035</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-7,000	-2,000	-17,810
<i>Of which:</i>			
A: Food and farming	-	-	-33
B: Improve the environment	-	-	-1
D: Animal and plant health	-	-	-2,670
E: Marine and fisheries	-	-	-94
F: Countryside and rural services	-	-	-34
G: Departmental operating costs	-7,000	-2,000	-14,978
Other Grants	-	-	-225
<i>Of which:</i>			
G: Departmental operating costs	-	-	-225
Total Programme	-7,000	-2,000	-18,035
<b>Total Voted Capital Income</b>	<b>-7,000</b>	<b>-2,000</b>	<b>-18,035</b>

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

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

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-16,000	-16,000	-47,362	-52,084
<b>Total</b>	-	-	<b>-16,000</b>	<b>-16,000</b>	<b>-47,362</b>	<b>-52,084</b>

### Detailed description of CFER sources

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Bovine tuberculosis monies	-	-	-5,000	-5,000	-4,758	-4,758
Creation of FERA Science Limited	-	-	-	-	-	-4,722
Thames Tideway Tunnel	-	-	-400	-400	-42,437	-42,437
Avian Influenza	-	-	-	-	-167	-167
Sale of Sand Hutton site	-	-	-10,600	-10,600	-	-
<b>Total</b>	-	-	<b>-16,000</b>	<b>-16,000</b>	<b>-47,362</b>	<b>-52,084</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Clare Moriarty
<b>Additional Accounting Officers:</b>	Ian Gambles for sections F, P (Forestry Commission)
<b>Executive Agency Accounting Officers:</b>	
Chris Hadkiss	Animal and Plant Health Agency
Paul Caldwell	Rural Payments Agency
Professor Peter Borriello	Veterinary Medicines Directorate
Tom Karsten	Centre for Environment, Fisheries and Aquaculture Science

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

### ALB Accounting Officers:

Jane King	Agriculture & Horticulture Development Board
Tony Smith	Consumer Council for Water
Sir James Bevan	Environment Agency
Andy Bord	Flood Re
Marcus Yeo	Joint Nature Conservation Committee
John Tuckett	Marine Management Organisation
John Everitt	National Forest Company
James Cross	Natural England
Richard Deverell	Royal Botanic Gardens, Kew
Marcus Coleman	Sea Fish Industry Authority

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

In discharging these responsibilities, particular regard is given to:

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

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

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



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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
R	Agriculture & Horticulture Development Board	1,199	500	-
H	Consumer Council for Water	5,250	-	5,130
H,I,S,T	Environment Agency	445,810	467,512	790,319
T	Flood Re	100,000	-	-
H	Joint Nature Conservation Committee	7,954	828	10,250
J	Marine Management Organisation	16,597	-	13,065
K,V	National Forest Company	2,615	-	2,600
H	Natural England	83,517	1,916	95,000
H	Royal Botanic Gardens, Kew	26,628	15,701	38,000
U	Sea Fish Industry Authority	285	-	-
<b>Total</b>		<b>689,855</b>	<b>486,457</b>	<b>954,364</b>

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

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

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

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

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The Department operates an Employee Discount Scheme, which provides staff access via a secure login to a website that gives them access to buy discounted retail vouchers and purchase certain goods and services at a discounted rate. The cost of any items purchased is met by the employee. Under the new agreed Crown Commercial Services Employee Benefits Framework that was implemented for Defra in August 2016 this service is provided at zero cost to the Department.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Liability for landfill sites that do not reach the standards required by the Environmental Permitting regulations and where the permit holder becomes insolvent and cases where ongoing management is required and there is no permit holder.	20,000-30,000
The Core Department has a potential liability in relation to dilapidations for failing to maintain properties in accordance with the terms of their leases.	19,000
An application for Judicial Review (JR) has been made against Defra's decision to withdraw the payment of outstanding Waste Infrastructure Grant. Were Defra to ultimately lose the JR, Defra would be required to reinstate payments totalling £147.5m over the remaining 20 years of the PFI Contract. In this eventuality, the sum of outstanding payments as at 31 March would total £11.4m. Permission to proceed with a JR has been refused by the High Court, both on the papers and at an Oral Permission Hearing, and more recently at the Court of Appeal based on the papers. The appellant has subsequently sought an Oral Permission Hearing at the Court of Appeal and this is due to take place on 23 November 2016.	11,400
Small potential liabilities against Defra, its Executive Agencies and ALBs.	2,400
Infringements of the Urban Waste Water Treatment Directive could lead to substantial fines for the Core Department from the EU.	Unquantifiable
As part of the revised contract with Defra's facilities management providers it has been agreed that under certain conditions arising from the rationalisation of the estate and subsequent reduction in demand, any restructuring costs such as redundancies or early retirement will be recharged to the Core Department.	Unquantifiable
RPA is currently in receipt of appeals from scheme claimants against the non-payment of claims covering the Single Payment Scheme and trader related schemes. If the appeals are successful they could either result in a liability for EU or Exchequer funded payments.	Unquantifiable
An HMRC audit of the Forestry Commission's treatment of VAT and income tax is underway. An unquantifiable contingent liability is disclosed to recognise the possibility of future non-compliance liabilities arising from the audit.	Unquantifiable
There is an ongoing independent assessment which was set up following recommendations in a report from the Parliamentary and Health Service Ombudsman, in relation to a claim for maladministration.	Unquantifiable
An application for judicial review has been made against Defra's plans to reduce NO <sub>2</sub> concentrations on the basis they do not deliver compliance with EU legislation in the shortest possible time.	Unquantifiable
There is a potential liability in respect of financial corrections, however this is unquantifiable at present as we have not received notification from the EC.	Unquantifiable

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

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<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
A4 - DEL	United Nations Environment Programme - International Environment	3,300
B4 - DEL	United Nations Environment Programme - Ozone, Air Quality, Waste	7,670

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

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

£'000

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Taxes, fines and charges

Rural Payments Agency	10,000
Environment Agency	11

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<b>Total</b>	<b>10,011</b>
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# HM Revenue and Customs

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## Introduction

1. This Estimate covers the expenditure and income of HM Revenue and Customs (HMRC) including its Executive Agency, the Valuation Office Agency (VOA).
2. We are the UK's tax, payments and customs authority, and we have a vital purpose: we collect the money that pays for the UK's public services and help families and individuals with targeted financial support.

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

Our key objectives set out in our Single Departmental Plan are to:

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

We contribute to the country's economic and social wellbeing, support growth and as a socially-responsible organisation, we monitor closely our economic, social and environmental impact. The UK is one of the largest economies in both the EU and the world and we play our part by making it easier for business to trade.

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

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

3. The VOA is responsible for providing valuations and property advice to support taxation, benefits and other clients where public funds are involved.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	3,657,013,000	290,000,000	3,947,013,000
Capital	246,790,000	-	246,790,000
<b>Annually Managed Expenditure</b>			
Resource	12,142,560,000	30,245,688,000	42,388,248,000
Capital	10,000	-	10,000
<b>Total Net Budget</b>			
Resource	15,799,573,000	30,535,688,000	46,335,261,000
Capital	246,800,000	-	246,800,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>15,716,856,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by HM Revenue and Customs on:

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

Administration in management, collection and payment of a range of taxes, tax credits, benefits, reliefs, refunds, duties, levies, Statutory Payments, allowances, loans, entitlements, regulatory and verification schemes.

Delivering policies held by other government departments, assistance to devolved administrations and public bodies.

Law enforcement, criminal investigation and provision of resources to independent investigatory bodies including the Adjudicator's Office.

Payments for the HMRC National Museum and grants to the voluntary and community sector.

International Tax Cooperation Agreements, customs controls, overseas tax administration, Official Development Assistance and support of projects abroad.

Providing shared services, Revenue and Customs Digital Technology Services Limited, services provided to third parties and provision of trade information.

Administration of the National Insurance Funds for Great Britain and Northern Ireland.

Exiting the European Union.

Non-cash items falling in DEL.

Valuations, administration, setting and maintaining of assessments, advice, property services, payments of Local Authority Rates on behalf of accredited foreign countries and non-cash items incurred by the Valuation Office Agency.



## Part I (Continued)

### Income arising from:

Tax reliefs, entitlements, levies, regulatory and verification schemes.

Recovery of law costs, overpayments, insurance and compensation claims, staff costs, apprenticeships funding, valuation and other services, transaction fees and excess cash receipts.

Services provided to the Valuation Office Agency, Revenue and Customs Digital Technology Services Limited, other government departments, devolved administrations, other bodies and international parties and providing shared services.

Charges made for attendance of officers, international commitments, travel expenses, use of cars and rent.

Sales of assets, information, publications, statistical services, certificates and other services. The Asset Recovery Incentivisation Scheme and other receipts.

Recovery of administration costs of the National Insurance Funds, collection of National Insurance contributions.

Non-cash items falling in DEL.

Valuations, administration, setting and maintaining of assessments, advice, property services, payments of Local Authority Rates on behalf of accredited foreign countries and non-cash items incurred by the Valuation Office Agency.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Tax credits, benefits, reliefs, refunds, duties, levies, allowances and entitlements.

Remittance of irrecoverable debts, losses on asset revaluation and exchange rate movements.

Incentive payments for filing, transitional payments to charities, provisions movements and payments that add capacity to debt recovery.

Non-cash items falling in AME.

Payments of Rates on behalf of accredited Commonwealth and foreign countries and certain international organisations and non-cash items.

#### Income arising from:

Payments of Rates by accredited Commonwealth and foreign countries and certain international organisations, refunds from local authorities.

HM Revenue and Customs will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	3,657,013,000	1,614,845,000	<b>2,042,168,000</b>
Capital	246,790,000	108,738,000	<b>138,052,000</b>
<b>Annually Managed Expenditure</b>			
Resource	12,142,560,000	5,343,546,000	<b>6,799,014,000</b>
Capital	10,000	14,000	<b>-4,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>15,716,856,000</b>	<b>6,918,734,000</b>	<b>8,798,122,000</b>

£'000

## Part II: Subhead detail

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
917,551	-76,725	840,826	2,930,518	-114,331	2,816,187	266,290	-19,500	246,790	3,567,446	340,980
<i>Of which:</i>										
A HMRC Administration										
903,551	-76,725	826,826	2,719,517	-70,031	2,649,486	255,290	-19,500	235,790	3,543,045	328,980
B VOA Administration										
-	-	-	195,001	-44,300	150,701	11,000	-	11,000	1	12,000
C Utilised Provisions										
14,000	-	14,000	16,000	-	16,000	-	-	-	24,400	-
<b>Non-voted expenditure</b>										
54,274	-	54,274	235,726	-	235,726	-	-	-	293,800	-
<i>Of which:</i>										
D National Insurance Fund										
54,274	-	54,274	235,726	-	235,726	-	-	-	293,800	-
<b>Total Spending in DEL</b>										
971,825	-76,725	895,100	3,166,244	-114,331	3,051,913	266,290	-19,500	246,790	3,861,246	340,980
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	12,146,560	-4,000	12,142,560	10	-	10	11,891,469	30
<i>Of which:</i>										
E Child Benefit										
-	-	-	11,579,010	-	11,579,010	10	-	10	11,724,855	30
F Tax Free Childcare										
-	-	-	383,485	-	383,485	-	-	-	12,358	-
G Providing payments in lieu of tax relief to certain bodies										
-	-	-	85,075	-	85,075	-	-	-	70,779	-
H HMRC Administration										
-	-	-	30,000	-	30,000	-	-	-	30,000	-
I VOA - Payments of rates to LAs on behalf of certain bodies										
-	-	-	97,000	-4,000	93,000	-	-	-	75,800	-
J VOA Administration										
-	-	-	2,000	-	2,000	-	-	-	2,107	-
K Utilised Provisions										
-	-	-	-30,010	-	-30,010	-	-	-	-24,430	-

## Part II: Subhead detail (Continued)

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Non-voted expenditure</b>										
-	-	-	30,245,688	-	30,245,688	-	-	-	31,291,732	-
<i>Of which:</i>										
L Personal Tax Credit										
-	-	-	26,721,090	-	26,721,090	-	-	-	27,996,248	-
M Other Reliefs and Allowances										
-	-	-	3,524,598	-	3,524,598	-	-	-	3,295,484	-
<b>Total Spending in AME</b>										
-	-	-	42,392,248	-4,000	42,388,248	10	-	10	43,183,201	30
<b>Total for Estimate</b>										
971,825	-76,725	895,100	45,558,492	-118,331	45,440,161	266,300	-19,500	246,800	47,044,447	341,010
<i>Of which:</i>										
<b>Voted Expenditure</b>										
917,551	-76,725	840,826	15,077,078	-118,331	14,958,747	266,300	-19,500	246,800	15,458,915	341,010
<b>Non Voted Expenditure</b>										
54,274	-	54,274	30,481,414	-	30,481,414	-	-	-	31,585,532	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>46,335,261</b>	<b>47,044,447</b>	<b>56,621,742</b>
<b>Net Capital Requirement</b>	<b>246,800</b>	<b>341,010</b>	<b>227,736</b>
<b>Accruals to cash adjustments</b>	<b>-329,517</b>	<b>-74,066</b>	<b>-287,918</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-325,189	-291,339	-274,198
New provisions and adjustments to previous provisions	-32,000	-32,106	-31,062
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-2,338	-2,181	-12,456
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	290,723	-
Increase (-) / Decrease (+) in creditors	-	-63,593	-
Use of provisions	30,010	24,430	29,798
<b>Removal of non-voted budget items</b>	<b>-30,535,688</b>	<b>-31,585,532</b>	<b>-31,677,459</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-30,535,688	-31,585,532	-31,677,459
<b>Net Cash Requirement</b>	<b>15,716,856</b>	<b>15,725,859</b>	<b>24,884,101</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	957,825	1,048,211	917,189
<i>Less:</i>			
Administration DEL Income	-76,725	-156,800	-139,209
<b>Net Administration Costs</b>	<b>881,100</b>	<b>891,411</b>	<b>777,980</b>
Gross Programme Costs	45,572,502	46,455,240	46,293,544
<i>Less:</i>			
Programme DEL Income	-114,331	-297,644	-298,003
Programme AME Income	-4,000	-4,530	-3,774
Non-budget income	-200	-200	-200
<b>Net Programme Costs</b>	<b>45,453,971</b>	<b>46,152,866</b>	<b>45,991,567</b>
<b>Total Net Operating Costs</b>	<b>46,335,071</b>	<b>47,044,277</b>	<b>46,769,547</b>
<i>Of which:</i>			
Resource DEL	3,917,013	3,836,846	3,546,127
Capital DEL	-	-	-
Resource AME	42,418,258	43,207,631	43,223,620
Capital AME	-	-	-
Non-budget	-200	-200	-200
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200	200	200
Other adjustments	-10	-30	-5
<b>Total Resource Budget</b>	<b>46,335,261</b>	<b>47,044,447</b>	<b>46,769,742</b>
<i>Of which:</i>			
Resource DEL	3,947,013	3,861,246	3,575,920
Resource AME	42,388,248	43,183,201	43,193,822
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	9,852,000
<b>Total Resource (Estimate)</b>	<b>46,335,261</b>	<b>47,044,447</b>	<b>56,621,742</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-191,056</b>	<b>-454,444</b>	<b>-437,212</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-76,725	-156,800	-137,617
<i>Of which:</i>			
A: HMRC Administration	-76,725	-156,800	-137,617
Other Income	-	-	-1,592
<i>Of which:</i>			
A: HMRC Administration	-	-	-1,592
Total Administration	-76,725	-156,800	-139,209
Programme			
Sales of Goods and Services	-114,331	-297,644	-296,650
<i>Of which:</i>			
A: HMRC Administration	-70,031	-89,944	-88,777
B: VOA Administration	-44,300	-207,700	-207,873
Other Income	-	-	-1,353
<i>Of which:</i>			
A: HMRC Administration	-	-	-1,349
B: VOA Administration	-	-	-4
Total Programme	-114,331	-297,644	-298,003
<b>Voted Resource AME</b>	<b>-4,000</b>	<b>-4,530</b>	<b>-3,774</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-4,000	-4,530	-3,774
<i>Of which:</i>			
I: VOA - Payments of rates to LAs on behalf of certain bodies	-4,000	-4,530	-3,774
Total Programme	-4,000	-4,530	-3,774
<b>Total Voted Resource Income</b>	<b>-195,056</b>	<b>-458,974</b>	<b>-440,986</b>
<b>Voted Capital DEL</b>	<b>-19,500</b>	<b>-8,500</b>	<b>-1,239</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-19,500	-8,500	-1,239
<i>Of which:</i>			
A: HMRC Administration	-19,500	-8,500	-1,239
Total Programme	-19,500	-8,500	-1,239
<b>Total Voted Capital Income</b>	<b>-19,500</b>	<b>-8,500</b>	<b>-1,239</b>

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

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

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-200	-200	-200	-200	-200	-200
<b>Total</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>

#### Detailed description of CFER sources

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Bank Interest and Compensation	-200	-200	-200	-200	-200	-200
<b>Total</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Jon Thompson (Principal Accounting Officer)

**Executive Agency Accounting Officers:** Penny Ciniewicz for sections B, I and J (Chief Executive of the Valuation Office Agency)

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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



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# HM Treasury

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## Introduction

The Treasury Supply Estimate covers the following areas

1. The administration and programme costs of the core Treasury, the Debt Management Office, Government Internal Audit Agency, National Infrastructure Commission and the Office of Tax Simplification.
2. Net spending by the department's Arms Length Bodies - United Kingdom Financial Investments Limited, Office for Budget Responsibility, Infrastructure Finance Unit Limited, IUK Investments Limited, IUK Investment Holdings Limited, HM Treasury UK Sovereign SUKUK plc, Royal Mint Advisory Committee on the design of coins, medals, seals and decorations, UK Government Investments Limited, Sovereign Grant funding of the Royal Household, Money Advice Service, Financial Services Compensation Scheme, UK Asset Resolution Limited and Help to Buy (HMT) Limited.
3. Spending on the production and storage of UK circulating coinage supplied to UK Banks and cash centres by the Royal Mint on behalf of HM Treasury.
4. Administration of the Equitable Life Payments Scheme.
5. Financial stability measures.
6. Spending on the Help to Buy ISA programme.
7. Non-voted spending in the Estimate relates to the provision of services by the Bank of England (DEL), Royal Household pensions and the Civil List (AME). These payments are made under separate legislative authority and do not require authorisation in the Estimate.
8. Further details can be found in the 2016-17 Annual Report and Accounts.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	161,461,000	7,300,000	168,761,000
Capital	186,965,000	-	186,965,000
<b>Annually Managed Expenditure</b>			
Resource	-633,040,000	3,759,000	-629,281,000
Capital	-13,240,600,000	-	-13,240,600,000
<b>Total Net Budget</b>			
Resource	-471,579,000	11,059,000	-460,520,000
Capital	-13,053,635,000	-	-13,053,635,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement</b>	<b>284,659,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by HM Treasury on:

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

Spending by core Treasury on economic, financial and related administration, including exiting the EU, illegal money lending, breaches of financial sanctions, consumer credit policy, infrastructure finance and the provision of guarantees. Spending arising from the purchase and sale of investments, expenses in connection with honours and dignities and compensation payments arising from gilt administration.

Spending by the Debt Management Office, including administration of the Public Works Loan Board, the Commission for the Reduction of National Debt and operational services for HM Treasury, other government departments and the Bank of England.

Spending by the Government Internal Audit Agency on audit services.

Spending by the National Infrastructure Commission on the provision of advice on infrastructure projects.

Spending on Treasury related bodies including the Office of Tax Simplification, United Kingdom Financial Investments Limited, Office for Budget Responsibility, Infrastructure Finance Unit Limited, IUK Investments Limited, IUK Investments Holdings Limited, HM Treasury UK Sovereign SUKUK plc, the Royal Mint Advisory Committee on the design of Coins, Medals, Seals and Decorations and UK Government Investments Limited.

Depreciation and other non-cash items falling in DEL.

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## Part I (continued)

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### Income arising from:

recoveries in respect of administration of the Treasury, including income from tenants, recharges for work on financial stability issues, income from financial regulators, fees and charges for the provision of guarantees, dividends, training courses and other services; charges for services provided by the Government Social Research Unit; 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; sale of shares and debt royalties, sale of publications, assets and redundant capital items, administration of Pool Re and other related bodies; and European Fast Stream income from the Cabinet Office.

Income due to the Debt Management Office for charges for services provided to other government departments and organisations, advertising costs, stock exchange listings, data provision, rentals in respect of operating leases, the management and administration of certain public and private funds and provision of a lending service to local authorities, income from the administration of carbon dioxide reduction schemes and the Gilt Purchase and Sale Service.

Income due to the Government Internal Audit Agency and the National Infrastructure Commission for charges for services provided to other government departments and other organisations.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

The production costs of UK coinage, including manufacture, purchase of metal, storage and distribution of finished coins and actions to protect the integrity of coinage.

Costs related to investment in and financial assistance to financial institutions and non-financial organisations, businesses and individuals including credit easing, provision of guarantees, warranties and indemnities, infrastructure finance and spending on Help to Buy ISA.

Creation and use of provisions including those relating to payments under the Equitable Life Payments Scheme, those in respect of economic, financial and related administration and decommissioning relief agreements.

Administration of the Equitable Life Payments Scheme.

Spending by the Financial Services Compensation Scheme, the Money Advice Service (formerly the Consumer Financial Education Body), the Sovereign Grant to the Royal Household, UK Asset Resolution Limited, Help to Buy (HMT) Limited and UK Financial Investments Limited.

Non-cash items falling within AME.

#### Income arising from:

transactions with financial institutions and public and private organisations, businesses and individuals including interest, fees and charges, dividends, loan repayments, sale of assets and other capital items.

**HM Treasury** will account for this Estimate.

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**Part I (continued)**


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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	161,461,000	79,786,000	<b>81,675,000</b>
Capital	186,965,000	36,900,000	<b>150,065,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-633,040,000	-	<b>-633,040,000</b>
Capital	-13,240,600,000	-	<b>-13,240,600,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>284,659,000</b>	<b>159,711,000</b>	<b>124,948,000</b>

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## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
205,234	-53,456	151,778	32,368	-22,685	9,683	187,965	-1,000	186,965	175,618	4,500
<i>Of which:</i>										
A Core Treasury										
128,931	-19,876	109,055	27,657	-21,785	5,872	104,963	-1,000	103,963	131,575	3,878
B Debt Management Office										
17,650	-1,580	16,070	5,210	-900	4,310	5,000	-	5,000	18,330	120
C Government Internal Audit Agency										
32,350	-32,000	350	-	-	-	-	-	-	2,840	-
D Office of Tax Simplification										
868	-	868	-	-	-	-	-	-	751	-
E United Kingdom Financial Investments Limited (Net)										
2,600	-	2,600	-	-	-	-	-	-	3,312	-
F Office for Budget Responsibility (Net)										
2,734	-	2,734	-	-	-	-	-	-	2,734	-
G Infrastructure Finance Unit Limited (Net)										
-	-	-	-1,500	-	-1,500	-2,000	-	-2,000	-1,500	-2,000
H IUK Investments Limited (Net)										
-	-	-	-	-	-	1	-	1	-	2,501
I IUK Investments Holdings Limited (Net)										
-	-	-	-	-	-	1	-	1	-	1
J HM Treasury UK Sovereign SUKUK plc (Net)										
-	-	-	1	-	1	-	-	-	1	-
K Royal Mint Advisory Committee on the design of coins (Net)										
1	-	1	-	-	-	-	-	-	1	-
L Departmental Unallocated Provision										
2,000	-	2,000	1,000	-	1,000	-	-	-	-	-
M Asian Infrastructure Investment Bank										
-	-	-	-	-	-	80,000	-	80,000	-	-
N National Infrastructure Commission										
6,000	-	6,000	-	-	-	-	-	-	5,000	-
O UK Government Investments Limited (Net)										
12,100	-	12,100	-	-	-	-	-	-	12,574	-
<b>Non-voted expenditure</b>										
-	-	-	7,300	-	7,300	-	-	-	7,300	-
<i>Of which:</i>										
P Banking and gilts registration services										
-	-	-	7,300	-	7,300	-	-	-	7,300	-
<b>Total Spending in DEL</b>										
205,234	-53,456	151,778	39,668	-22,685	16,983	187,965	-1,000	186,965	182,918	4,500

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

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-295,073	-337,967	-633,040	-13,240,600	-	-13,240,600	49,126,436	-4,927,200
<i>Of which:</i>										
Q Provisions										
-	-	-	-500	-	-500	-	-	-	-340	-
R UK Coinage manufacturing costs										
-	-	-	57,000	-	57,000	-	-	-	35,100	-
S UK Coinage metal costs										
-	-	-	58,000	-35,000	23,000	-	-	-	21,740	-
T Royal Mint dividend										
-	-	-	-	-4,000	-4,000	-	-	-	-4,000	-
U Investment in the Bank of England										
-	-	-	-	-50,000	-50,000	-	-	-	-50,000	-
V Administration of the Equitable Life Payments Scheme										
-	-	-	400	-	400	-	-	-	5,100	-
W National Loan Guarantee Scheme										
-	-	-	2,000	-65,000	-63,000	-	-	-	-63,000	-
X Loans to Ireland										
-	-	-	-	-83,967	-83,967	-	-	-	-83,967	-
Y Assistance to financial institutions										
-	-	-	-	-100,000	-100,000	30,000	-	30,000	49,909,000	-8,800
Z Sovereign Grant funding of Royal Household (Net)										
-	-	-	76,025	-	76,025	5,000	-	5,000	42,800	6,400
AA Money Advice Service (formerly Consumer Financial Education Body) (Net)										
-	-	-	2,000	-	2,000	200	-	200	1	100
AB Financial Services Compensation Scheme (Net)										
-	-	-	-90,000	-	-90,000	200	-	200	-81,000	100
AC UK Asset Resolution Limited (Net)										
-	-	-	-400,000	-	-400,000	-13,500,000	-	-13,500,000	-105,000	-3,700,000
AD Help to Buy (HMT) Limited (Net)										
-	-	-	1	-	1	-	-	-	1	-
AE Help to Buy ISA										
-	-	-	-	-	-	224,000	-	224,000	-	75,000
AF UK Financial Investments (Net)										
-	-	-	1	-	1	-	-	-	1	-
<i>Sale of shares</i>										
-	-	-	-	-	-	-	-	-	-500,000	-1,300,000

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

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Non-voted expenditure</b>										
-	-	-	4,759	-1,000	3,759	-	-	-	3,759	-
<i>Of which:</i>										
AG Royal Household Pensions										
-	-	-	4,400	-1,000	3,400	-	-	-	3,400	-
AH Civil List										
-	-	-	359	-	359	-	-	-	359	-
<b>Total Spending in AME</b>										
-	-	-	-290,314	-338,967	-629,281	-13,240,600	-	-13,240,600	49,130,195	-4,927,200
<b>Total for Estimate</b>										
205,234	-53,456	151,778	-250,646	-361,652	-612,298	-13,052,635	-1,000	-13,053,635	49,313,113	-4,922,700
<i>Of which:</i>										
<b>Voted Expenditure</b>										
205,234	-53,456	151,778	-262,705	-360,652	-623,357	-13,052,635	-1,000	-13,053,635	49,302,054	-4,922,700
<b>Non Voted Expenditure</b>										
-	-	-	12,059	-1,000	11,059	-	-	-	11,059	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>-460,520</b>	<b>49,313,113</b>	<b>-13,650,800</b>
<b>Net Capital Requirement</b>	<b>-13,053,635</b>	<b>-4,922,700</b>	<b>-29,725,718</b>
<b>Accruals to cash adjustments</b>	<b>13,809,873</b>	<b>-48,109,785</b>	<b>23,951,453</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	13,892,635	3,818,973	19,300,655
Add cash grant-in-aid	93,459	58,108	42,225
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-6,521	-50,008,006	6,295,739
New provisions and adjustments to previous provisions	-	-160	-323,804
Departmental Unallocated Provision	-3,000	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200	-200	-8,041
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	2,183
Increase (+) / Decrease (-) in debtors	-200,000	-2,015,000	-1,834,299
Increase (-) / Decrease (+) in creditors	-	-	91,544
Use of provisions	33,500	36,500	385,251
<b>Removal of non-voted budget items</b>	<b>-11,059</b>	<b>-11,059</b>	<b>-14,700</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-10,700	-10,700	-14,340
Other adjustments	-359	-359	-360
<b>Net Cash Requirement</b>	<b>284,659</b>	<b>-3,730,431</b>	<b>-19,439,765</b>



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

	£'000		
	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	202,734	216,962	195,762
<i>Less:</i>			
Administration DEL Income	-53,456	-43,536	-62,389
<b>Net Administration Costs</b>	<b>149,278</b>	<b>173,426</b>	<b>133,373</b>
Gross Programme Costs	-27,146	49,536,325	-13,191,979
<i>Less:</i>			
Programme DEL Income	-22,685	-22,511	-45,596
Programme AME Income	-338,967	-299,127	-546,598
Non-budget income	-30,000	-30,000	-1,022,197
<b>Net Programme Costs</b>	<b>-418,798</b>	<b>49,184,687</b>	<b>-14,806,370</b>
<b>Total Net Operating Costs</b>	<b>-269,520</b>	<b>49,358,113</b>	<b>-14,672,997</b>
<i>Of which:</i>			
Resource DEL	165,261	182,418	129,473
Capital DEL	-	-	-
Resource AME	-628,781	49,130,695	-13,780,273
Capital AME	224,000	75,000	-
Non-budget	-30,000	-30,000	-1,022,197
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	3,000	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-224,000	-75,000	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	30,000	30,000	199,721
Other adjustments	-	-	822,476
<b>Total Resource Budget</b>	<b>-460,520</b>	<b>49,313,113</b>	<b>-13,650,800</b>
<i>Of which:</i>			
Resource DEL	168,761	182,918	129,716
Resource AME	-629,281	49,130,195	-13,780,516
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>-460,520</b>	<b>49,313,113</b>	<b>-13,650,800</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-76,141</b>	<b>-66,047</b>	<b>-107,985</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-53,456	-43,536	-62,012
<i>Of which:</i>			
A Core Treasury	-19,876	-14,695	-31,708
B Debt Management Office	-1,580	-2,350	-1,440
C Government Internal Audit Agency	-32,000	-26,491	-12,614
Eurostar	-	-	-16,250
Other Income	-	-	-377
<i>Of which:</i>			
B Debt Management Office	-	-	-377
Total Administration	-53,456	-43,536	-62,389
Programme			
Sales of Goods and Services	-22,685	-22,511	-38,192
<i>Of which:</i>			
A Core Treasury	-21,785	-21,561	-37,933
B Debt Management Office	-900	-950	-259
Interest and Dividends	-	-	-5,299
<i>Of which:</i>			
A Core Treasury	-	-	-885
Infrastructure Finance Unit Limited (Net)	-	-	-4,414
Other Income	-	-	-2,105
<i>Of which:</i>			
A Core Treasury	-	-	-1,480
B Debt Management Office	-	-	-625
Total Programme	-22,685	-22,511	-45,596
<b>Voted Resource AME</b>	<b>-337,967</b>	<b>-298,127</b>	<b>-545,784</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-35,000	-4,160	-8,468
<i>Of which:</i>			
S UK Coinage metal costs	-35,000	-4,160	-8,468
Interest and Dividends	-302,967	-293,967	-537,316
<i>Of which:</i>			
T Royal Mint dividend	-4,000	-4,000	-4,000
U Investment in the Bank of England	-50,000	-50,000	-105,000
W National Loan Guarantee Scheme	-65,000	-65,000	-63,038
X Loans to Ireland	-83,967	-83,967	-83,997
Y Assistance to financial institutions	-100,000	-91,000	-281,281
Total Programme	-337,967	-298,127	-545,784

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Total Voted Resource Income</b>	<b>-414,108</b>	<b>-364,174</b>	<b>-653,769</b>
<b>Voted Capital DEL</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-750,351</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-1,000	-1,000	-121
<i>Of which:</i>			
A Core Treasury	-1,000	-1,000	-121
Other Income	-	-	-740,850
<i>Of which:</i>			
Eurostar	-	-	-740,850
Repayments	-	-	-9,380
<i>Of which:</i>			
Infrastructure Finance Unit Limited	-	-	-9,380
Total Programme	-1,000	-1,000	-750,351
<b>Voted Capital AME</b>	<b>-</b>	<b>-1,338,800</b>	<b>-11,314,810</b>
<i>Of which:</i>			
Programme			
Other Income	-	-1,300,000	-10,414,369
<i>Of which:</i>			
Sale of shares	-	-1,300,000	-10,414,369
Repayments	-	-38,800	-900,441
<i>Of which:</i>			
Y Assistance to financial institutions	-	-38,800	-900,441
Total Programme	-	-1,338,800	-11,314,810
<b>Total Voted Capital Income</b>	<b>-1,000</b>	<b>-1,339,800</b>	<b>-12,065,161</b>

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

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

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-30,000	-9,359,276	-30,000	-8,541,000	-199,721	-8,528,243
<b>Total</b>	<b>-30,000</b>	<b>-9,359,276</b>	<b>-30,000</b>	<b>-8,541,000</b>	<b>-199,721</b>	<b>-8,528,243</b>

#### Detailed description of CFER sources

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Pool Re insurance premiums	-30,000	-30,000	-30,000	-30,000	-199,721	-199,721
Accumulated cash from the Bank of England Asset Purchase Facility Fund	-	-9,329,276	-	-8,451,000	-	-8,328,522
<b>Total</b>	<b>-30,000</b>	<b>-9,359,276</b>	<b>-30,000</b>	<b>-8,481,000</b>	<b>-199,721</b>	<b>-8,528,243</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Tom Scholar
<b>Executive Agency Accounting Officers:</b>	
Sir Robert Stheeman	Debt Management Office
Jon Whitfield	Government Internal Audit Agency
Philip Graham	National Infrastructure Commission

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

### ALB Accounting Officers:

James Bowler	Office of Tax Simplification
James Leigh-Pemberton	United Kingdom Financial Investments
Mark Russell	UK Government Investments
Robert Chote	Office for Budget Responsibility
Tom Scholar	Infrastructure Finance Unit Limited
Adam Lawrence	Royal Mint Advisory Committee on the design of coins etc
Caroline Rooks	Money Advice Service
Mark Neale	Financial Services Compensation Scheme
Sir Alan Reid KCVO	The Royal Household
Ian Hares	United Kingdom Asset Resolution Limited
Tom Scholar	Help to Buy (HMT) Limited
Tom Scholar	IUK Investments Limited
Tom Scholar	IUK Investments Holdings Limited
Mario Pisani	HM Treasury UK Sovereign SUKUK plc

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
E	United Kingdom Financial Investments Limite	2,600	-	2,600
F	Office for Budget Responsibility	2,734	-	2,734
G	Infrastructure Finance Unit Limited	-1,500	-2,000	-
H	IUK Investments Limited	-	1	-
I	IUK Investments Holdings Limited	-	1	-
J	HM Treasury UK Sovereign SUKUK plc	1	-	-
K	Royal Mint Advisory Committee on the design of coins etc.	1	-	-
O	UK Government Investments	12,100	-	12,100
Z	Sovereign Grant funding of Royal Household	76,025	5,000	76,025
AA	Money Advice Service	2,000	200	-
AB	Financial Services Compensation Scheme	-90,000	200	-
AC	UK Asset Resolution Limited	-400,000	-13,500,000	-
AD	Help to Buy (HMT) Limited	1	-	-
AF	UK Financial Investments	1	-	-
<b>Total</b>		<b>-396,037</b>	<b>-13,496,598</b>	<b>93,459</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Contingent liabilities limited by recourse to assets</b>	
Contingent liabilities have been included in this category where the liability would be limited by recourse to assets if the liability were to crystallise. The amounts shown are gross of any such offset. Contingent liabilities with recourse to equities have not been included.	
HM Treasury has announced replacement guarantee arrangements with effect from 1 January 2010 to continue to safeguard certain borrowings and derivative transactions of, and certain wholesale deposits held in accounts with Northern Rock (Asset Management) Ltd (formerly plc), in each case existing immediately after the transfer became effective on 1 January 2010 and which were transferred to NRAM Ltd pursuant to the restructuring of the group in May 2016.	200,000
HM Treasury has put in place guarantee arrangements to safeguard certain wholesale borrowings and deposits with Bradford & Bingley (29 September 2008 letters to Chair of PAC and TSC and Treasury minute of 30 March 2009).	22,000
On 19 January 2009, HM Treasury authorised the Bank of England to purchase high quality private sector assets and UK Government debt purchased on the secondary market. The Government has indemnified the Bank of England and the fund specially created to implement the facility from any losses arising out of or in connection with the facility. (Letter to Treasury Select Committee 19 January 2009, letters dated 29 January 2009 and 3 March 2009 to Governor of the Bank of England, Treasury Minutes dated 5 March 2009, 14 September 2009, 9 November 2009, 24 March 2010, 6 October 2011, 9 February 2012 and 5 July 2012).	Up to 545,000,000
The Chancellor of the Exchequer and Chief Secretary to the Treasury announced the UK Guarantees scheme on 18 July 2012. The scheme aims to kick start critical infrastructure projects that may have stalled because of adverse credit conditions. Around £40 billion of projects could qualify for the provision of guarantees.	1,056,670
<b>Other Contingent Liabilities</b>	
The National Loan Guarantee Scheme (NLGS) was launched on 20 March 2012 and has helped businesses access cheaper finance by reducing the cost of bank loans under the scheme by 1 percentage point. £2.9bn worth of NLGS bonds were issued under the scheme. Banks are required to pass on the entire benefit they receive from these guarantees to smaller businesses across the UK through cheaper loans. Current market conditions mean that the FLS is a more favourable option for banks, and banks who have previously offered NLGS loans are now choosing to deliver credit easing through the FLS. The NLGS is not currently open for new guarantees, but in the event that stressed market conditions re-emerge, HM Treasury would consider whether to reopen the scheme.	2,900,000
The Help to Buy mortgage guarantee scheme was launched on 2 January 2014. The scheme is designed to address the shortage of high loan-to-value mortgages, by offering lenders the option to purchase a guarantee on mortgages where a borrower has a deposit of between 5% and 20%. In the event of a borrower defaulting on their mortgage, HM Treasury would be liable for a portion of net losses suffered following the sale of the property. The scheme rules provide for a maximum contingent liability of £12 billion.	Up to £12,000,000



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

Nature of liability	£'000
HM Treasury has confirmed to the PRA its intention to take appropriate steps (should they prove necessary) to ensure that Bradford & Bingley will continue to operate above the minimum regulatory capital requirements (Treasury Minute dated 2 June 2009).	Unquantifiable
HM Treasury has guaranteed indemnities provided by NRAM Ltd (formerly plc) for its new directors against liabilities and losses in the course of their actions whilst the bank is in public ownership (Treasury Minute dated 25 January 2010).	Unquantifiable
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 directors against liabilities and losses incurred in the course of their actions.	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
HM Treasury has provided indemnities for the directors of IUK Investments Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
HM Treasury has provided indemnities for the directors of IUK Investments Holdings Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
HM Treasury has provided indemnities for the directors of HM Treasury Sovereign SUKUK plc against liabilities and losses incurred in the course of their actions.	Unquantifiable
HM Treasury has provided indemnities for the directors of UK Government Investments Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
HM Treasury has provided indemnities for the directors of UKGI Financing PLC against liabilities and losses incurred in the course of their actions.	Unquantifiable
HM Treasury has provided indemnities for the directors of Help to Buy (HMT) Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
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

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

Nature of liability	£'000
<b>Statutory</b>	
Pool Re and Pool Re (Nuclear) are responsible for arrangements for reinsurance of industrial and commercial property damage and consequential business interruption arising from terrorist attacks in Great Britain (excluding Northern Ireland). Treasury carries the contingent liability for these risks. These arrangements are given statutory authority under the Reinsurance (Acts of Terrorism) Act	Unquantifiable
The Bradford & Bingley plc Transfer of Securities and Property etc Order 2008 requires HM Treasury to give a guarantee or to make other arrangements for the purposes of securing that the assets of the remaining section of the Bradford & Bingley Pension Scheme are sufficient to meet its liabilities. As such, HM Treasury guarantees to pay or procure the payment of any benefit amount which falls due from the remaining section at a time when there are insufficient assets to pay that amount. As at 31 March 2017, there is no contingent liability to report (2015-16: Nil) as the Bradford & Bingley Pension Scheme is showing a surplus.	Unquantifiable
The Deed of Indemnity between HM Treasury, the Bank of England and BEAPFF provides that BEAPFF on behalf of itself and its officers and directors may at any time claim payment under the indemnity in respect of any indemnified losses incurred. The losses include all claims, losses, damages, liabilities, etc suffered or incurred by BEAPFF or its officers or directors as a result of, arising out of, in connection with, or which are attributable to, BEAPFF carrying on activities pursuant to or in connection with the APF, save to the extent that the losses arise from BEAPFF's own wilful default or reckless disregard of its obligations. Maximum potential liabilities under this intervention are considered unquantifiable.	Unquantifiable
The Royal Mint Trading Fund has a Memorandum of Understanding (MOU) arrangement with the National Loans Fund by which it can draw down funds in the form of a financing facility subject to demand. The upper limit of this financing facility is £50 million. If the Royal Mint Trading Fund was unable to meet this commitment the National Loans Fund funding conditions dictate that the amount outstanding would have to be met from within the Treasury's DEL.	50,000
The Treasury has agreed to be a founder contributor of the Asian Infrastructure Bank (AIIB) and following the first capital contribution under the Asian Infrastructure Investment Bank (Initial Capital Contribution) Order 2015 has incurred a contingent liability. The liability arises under the Articles of Agreement of the AIIB and following this first payment is for a callable capital contribution of up to US\$488,752,000. The UK's contribution will be paid over five years, once the final payment is made (in 2019/20) the total callable capital will be US\$2,443,760,000. (Treasury Minute dated 30 November 2015).	Unquantifiable (liability subject to US\$ exchange rate)
The Treasury provides guarantees to the UK oil and gas industry in the form of Decommissioning Relief Deeds. These deeds provide companies with certainty on the level of tax relief they will receive on future decommissioning of North Sea oil fields. Currently there have been no changes to the tax regime that would generate a liability to be paid under any decommissioning relief agreements, of which there were 72 in force at the end of March 2016. The maximum potential liability under this scheme cannot be quantified at present.	Unquantifiable

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# Cabinet Office

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## Introduction

The Government is the servant of the British people, not their master. Cabinet Office is the centre of government, and we are determined to measure success by how much we make people's lives better, while ensuring we provide real value for taxpayers' money. The Cabinet Office and No.10, alongside HM Treasury, co-ordinate government policy and promote efficiency and reform. Our purpose is to support a government that works for everyone by making it greater than the sum of its parts, providing challenge and expertise and encouraging innovation. In doing this, we will focus on what can be done most efficiently and effectively at the centre to improve public services and our responsiveness to the needs of our citizens. This means supporting the Prime Minister and assisting the implementation of cross-government priorities. We will continue to lead the digital transformation of government, provide expert support in this and other key areas to departments and agencies, and improve Civil Service capability and effectiveness. The Cabinet Office is also committed to strengthening the nation's resilience to cyber-attack as part of its responsibility for co-ordinating intelligence and security.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	353,520,000	7,377,000	360,897,000
Capital	97,010,000	-	97,010,000
<b>Annually Managed Expenditure</b>			
Resource	5,000,000	-	5,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	358,520,000	7,377,000	365,897,000
Capital	97,010,000	-	97,010,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>490,047,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Cabinet Office on:

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

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

Maintain the integrity of the Union, coordinate the security of the realm and ensure a flourishing democracy; ensure the delivery of the Government's programme and the Prime Minister's priorities; improve the efficiency and responsiveness of Government and effective running of the Department and cross-cutting priorities.

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

Expertise in infrastructure financing, delivery and assurance of major projects to support more effective management and delivery across government.

Payment of property related fees and expenditure.

Net expenditure by arm's length bodies and corporation sole.

Payments of grant and grant-in-aid to organisations promoting Cabinet Office objectives; supporting not-for-profit bodies associated with the public service; payments to and relating to former Prime Ministers and Deputy Prime Ministers; reimbursement of Lord Lieutenants' expenses; expenses in connection with honours; losses and special payments.

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

**Part I (continued)**

£

Income arising from:

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

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

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

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	353,520,000	193,323,000	<b>160,197,000</b>
Capital	97,010,000	24,750,000	<b>72,260,000</b>
<b>Annually Managed Expenditure</b>			
Resource	5,000,000	2,250,000	<b>2,750,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>490,047,000</b>	<b>225,644,000</b>	<b>264,403,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
454,379	-293,440	160,939	282,448	-89,867	192,581	103,824	-6,814	97,010	424,834	55,248
<i>Of which:</i>										
A Maintain the integrity of the Union, coordinate the security of the realm and ensure a flourishing democracy.										
31,778	-1,178	30,600	41,262	-9,964	31,298	12,561	-	12,561	-	-
B Ensure the delivery of the Government's programme and the Prime Minister's priorities.										
46,277	-9,390	36,887	9,834	-	9,834	1,753	-	1,753	-	-
C Improve the efficiency and responsiveness of government.										
226,030	-204,892	21,138	207,307	-77,888	129,419	78,813	-6,814	71,999	-	-
D Ensuring the effective running of the department and contribute to the government's cross-cutting priorities										
147,636	-77,980	69,656	23,815	-2,015	21,800	10,697	-	10,697	-	-
E Arm's Length Bodies (NET)										
2,658	-	2,658	230	-	230	-	-	-	2,613	-
<i>Support the Prime Minister and Cabinet to deliver the Government's Programme</i>										
-	-	-	-	-	-	-	-	-	44,359	2,711
<i>Drive efficiencies and reforms that make government work better</i>										
-	-	-	-	-	-	-	-	-	181,113	21,983
<i>Create a more United Democracy</i>										
-	-	-	-	-	-	-	-	-	48,796	-
<i>Strengthen and Secure the United Kingdom at home and abroad</i>										
-	-	-	-	-	-	-	-	-	48,811	20,275
<i>Corporate Activities</i>										
-	-	-	-	-	-	-	-	-	99,142	10,279
<b>Non-voted expenditure</b>										
-	-	-	7,377	-	7,377	-	-	-	61,684	-
<i>Of which:</i>										
F Elections										
-	-	-	4,750	-	4,750	-	-	-	59,000	-
G UK Members of the European Parliament										
-	-	-	2,750	-	2,750	-	-	-	2,810	-
H Cabinet Office CFER										
-	-	-	-123	-	-123	-	-	-	-126	-
<b>Total Spending in DEL</b>										
454,379	-293,440	160,939	289,825	-89,867	199,958	103,824	-6,814	97,010	486,518	55,248

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

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	5,000	-	5,000	-	-	-	5,000	-
<i>Of which:</i>										
I Cabinet Office AME										
-	-	-	5,000	-	5,000	-	-	-	5,000	-
<b>Total Spending in AME</b>										
-	-	-	5,000	-	5,000	-	-	-	5,000	-
<b>Total for Estimate</b>										
454,379	-293,440	160,939	294,825	-89,867	204,958	103,824	-6,814	97,010	491,518	55,248
<i>Of which:</i>										
<b>Voted Expenditure</b>										
454,379	-293,440	160,939	287,448	-89,867	197,581	103,824	-6,814	97,010	429,834	55,248
<b>Non Voted Expenditure</b>										
-	-	-	7,377	-123	7,377	-	-	-	61,684	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>365,897</b>	<b>491,518</b>	<b>409,399</b>
<b>Net Capital Requirement</b>	<b>97,010</b>	<b>55,248</b>	<b>-36,498</b>
<b>Accruals to cash adjustments</b>	<b>34,517</b>	<b>10,686</b>	<b>-6,964</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-2,888	-2,613	-1,972
Add cash grant-in-aid	2,888	2,613	2,339
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-40,000	-37,567	-21,620
New provisions and adjustments to previous provisions	-	-	-5,055
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-483	-483	-523
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	45,000	-	12,421
Increase (-) / Decrease (+) in creditors	30,000	43,969	6,282
Use of provisions	-	4,767	1,164
<b>Removal of non-voted budget items</b>	<b>-7,377</b>	<b>-61,684</b>	<b>-101,862</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-7,500	-61,810	-101,942
Other adjustments	123	126	80
<b>Net Cash Requirement</b>	<b>490,047</b>	<b>495,768</b>	<b>264,075</b>



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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	454,379	321,154	274,935
<i>Less:</i>			
Administration DEL Income	-293,440	-118,531	-124,160
<b>Net Administration Costs</b>	<b>160,939</b>	<b>202,623</b>	<b>150,775</b>
Gross Programme Costs	292,075	297,510	295,154
<i>Less:</i>			
Programme DEL Income	-96,681	-11,425	-38,963
Programme AME Income	-	-	-
Non-budget income	-	-48	-
<b>Net Programme Costs</b>	<b>195,394</b>	<b>286,037</b>	<b>256,191</b>
<b>Total Net Operating Costs</b>	<b>356,333</b>	<b>488,660</b>	<b>406,966</b>
<i>Of which:</i>			
Resource DEL	358,147	478,941	403,158
Capital DEL	-6,814	-	-
Resource AME	5,000	9,767	3,808
Capital AME	-	-	-
Non-budget	-	-48	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	6,814	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	48	-
Other adjustments	2,750	2,810	2,433
<b>Total Resource Budget</b>	<b>365,897</b>	<b>491,518</b>	<b>409,399</b>
<i>Of which:</i>			
Resource DEL	360,897	486,518	406,755
Resource AME	5,000	5,000	2,644
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	123	126	80
Other adjustments	-123	-126	-80
<b>Total Resource (Estimate)</b>	<b>365,897</b>	<b>491,518</b>	<b>409,399</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-383,307</b>	<b>-129,956</b>	<b>-163,125</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-293,440	-106,667	-110,885
<i>Of which:</i>			
A Maintain the integrity of the Union, coordinate the security of the realm and ensure a flourishing democracy.	-1,178	-	-
B Ensure the delivery of the Government's programme and the Prime Minister's priorities.	-9,390	-	-
C Improve the efficiency and responsiveness of government.	-204,892	-	-
D Ensuring the effective running of the department and contribute to the government's cross-cutting priorities	-77,980	-	-
<i>Support the Prime Minister and Cabinet to deliver the Government's Programme</i>	-	-4,645	-
<i>Drive efficiencies and reforms that make government work better</i>	-	-30,160	-
<i>Create a more United Democracy</i>	-	-82	-
<i>Corporate Activities</i>	-	-71,780	-
<i>Support to the Cabinet, the PM &amp; the Deputy PM</i>	-	-	-465
<i>Permanent Secretary's Group</i>	-	-	-9,176
<i>Chief Executive's Group</i>	-	-	-101,244
Interest and Dividends	-	-7,706	-6,093
<i>Of which:</i>			
<i>Drive efficiencies and reforms that make government work better</i>	-	-7,706	-
<i>Permanent Secretary's Group</i>	-	-	-6,093
Other Income	-	-4,158	-7,182
<i>Of which:</i>			
<i>Support the Prime Minister and Cabinet to deliver the Government's Programme</i>	-	-1,299	-
<i>Drive efficiencies and reforms that make government work better</i>	-	-559	-
<i>Corporate Activities</i>	-	-2,300	-
<i>Support to the Cabinet, the PM &amp; the Deputy PM</i>	-	-	-1,237
<i>Permanent Secretary's Group</i>	-	-	-5,269
<i>Chief Executive's Group</i>	-	-	-676
Total Administration	-293,440	-118,531	-124,160
Programme			
Sales of Goods and Services	-87,867	-9,425	-30,730
<i>Of which:</i>			
A Maintain the integrity of the Union, coordinate the security of the realm and ensure a flourishing democracy.	-9,964	-	-
C Improve the efficiency and responsiveness of government.	-77,888	-	-
D Ensuring the effective running of the department and contribute to the government's cross-cutting priorities	-15	-	-
<i>Support the Prime Minister and Cabinet to deliver the Government's Programme</i>	-	-843	-

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<i>Drive efficiencies and reforms that make government work better</i>	-	-8,319	-
<i>Create a more United Democracy</i>	-	-263	-
<i>Support to the Cabinet, the PM &amp; the Deputy PM</i>	-	-	-21
<i>Permanent Secretary's Group</i>	-	-	-1
<i>Chief Executive's Group</i>	-	-	-29,722
<i>Independent Business Units</i>	-	-	-986
Interest and Dividends	-2,000	-2,000	-7,653
<i>Of which:</i>			
D Ensuring the effective running of the department and contribute to the government's cross-cutting priorities	-2,000	-	-
Corporate Activities	-	-2,000	-
<i>Support to the Cabinet, the PM &amp; the Deputy PM</i>	-	-	-5,653
<i>Chief Executive's Group</i>	-	-	-2,000
Other Grants	-	-	-20
<i>Of which:</i>			
<i>Chief Executive's Group</i>	-	-	-20
Other Income	-	-	-562
<i>Of which:</i>			
<i>Support to the Cabinet, the PM &amp; the Deputy PM</i>	-	-	-76
<i>Chief Executive's Group</i>	-	-	-400
<i>Independent Business Units</i>	-	-	-86
Total Programme	-89,867	-11,425	-38,965
<b>Total Voted Resource Income</b>	<b>-383,307</b>	<b>-129,956</b>	<b>-163,125</b>
<b>Voted Capital DEL</b>	<b>-6,814</b>	<b>-</b>	<b>-63,397</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-64,285
<i>Of which:</i>			
<i>Support to the Cabinet, the PM &amp; the Deputy PM</i>	-	-	-64
<i>Permanent Secretary's Group</i>	-	-	-64,221
Other Grants	-6,814	-	-
<i>Of which:</i>			
C Improve the efficiency and responsiveness of government.	-6,814	-	-
Repayments	-	-	888
<i>Of which:</i>			
<i>Permanent Secretary's Group</i>	-	-	888
Total Programme	-6,814	-	-63,397
<b>Total Voted Capital Income</b>	<b>-6,814</b>	<b>-</b>	<b>-63,397</b>

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

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

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-123	-123	-126	-126	-80	-160
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-48	-48	-678	-678
<b>Total</b>	<b>-123</b>	<b>-123</b>	<b>-174</b>	<b>-174</b>	<b>-758</b>	<b>-838</b>

#### Detailed description of CFER sources

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Registration fees from Consultant Lobbyists	-123	-123	-126	-126	-80	-160
<b>Non-Budget</b>						
Forfeited deposits in respect of Elections in England and Wales	-	-	-48	-48	-678	-678
<b>Total</b>	<b>-123</b>	<b>-123</b>	<b>-174</b>	<b>-174</b>	<b>-758</b>	<b>-838</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	John Manzoni, Chief Executive of the Civil Service and Cabinet Office Permanent Secretary
<b>Executive Agency Accounting Officers:</b>	
Malcolm Harrison	Crown Commercial Service

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

### ALB Accounting Officers:

Alison White	The Registrar of Consultant Lobbyists
Peter Lawrence	Chief Executive, Civil Service Commission

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
DEL - E	Civil Service Commission	2,658	-	2,658
DEL - E	The Registrar of Consultant Lobbyists	230	-	230
<b>Total</b>		<b>2,888</b>	<b>-</b>	<b>2,888</b>

\*The Civil Service Commission includes two advisory Non-Departmental Public Bodies, Advisory Committee on Business Appointments and House of Lords Appointments Commission, and also the Office of the Commissioner for Public Appointments.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Indemnity for Returning Officers at the European Parliamentary election, May 2014</b>	
<p>The Cabinet Office provided an indemnity to Regional and Local Returning Officers for the European Parliamentary Election held on 22 May 2014 and any subsequent elections. The indemnity is to cover the costs of any claims against them which are not covered under the existing insurance policies which Regional and Local Returning Officers hold. The Department also certificated the Returning Officers under The Employers' Liability (Compulsory Insurance) Regulations 1998 in respect of any liability to their employees.</p>	Unquantifiable
<b>Indemnity for Returning Officers at the UK Parliamentary election, May 2015</b>	
<p>For the purposes of UK Parliamentary elections, Returning Officers and Acting Returning Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The Cabinet Office provided an indemnity to Returning Officers for the UK Parliamentary election held on 7 May 2015. The indemnity is to cover the costs of any claims against them which are not covered under the existing insurance policies which Returning Officers hold. The indemnity will cover costs arising in relation to UK Parliamentary elections including by-elections, where the date of the poll is before the next General Election in May 2020.</p>	Unquantifiable
<b>Indemnity for Returning Officers at the Police and Crime Commissioner elections, May 2016</b>	
<p>The Cabinet Office provided an indemnity to Police Area Returning Officers and Local Returning Officers for the Police and Crime Commissioner Elections held on 5 May 2016. The indemnity covers the costs of any claims against them which are not covered under any existing insurance policies which Police Area Returning Officers and Local Returning Officers hold. The Department also certificated the Returning Officers under The Employers' Liability (Compulsory Insurance) Regulations 1998 in respect of any liability to their employees. The indemnity and certificate will remain in place to provide cover to Police Area Returning Officers and Local Returning Officers for any by-elections which are held prior to the next scheduled Police and Crime Commissioner Elections in May 2020. For the purposes of Police and Crime Commissioner Elections, Police Area Returning Officers and Local Returning Officers throughout England and Wales are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The Home Office previously provided an indemnity to Returning Officers for the Police and Crime Commissioner Elections held on 15 November 2012.</p>	Unquantifiable

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

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Nature of liability	£'000
<b>Indemnity for Petition Officers</b>	
<p>The Cabinet Office has provided an indemnity to Petition Officers for any Recall Petition that may be held between the date the indemnity came into force, 8 June 2016, and 6 May 2020. For the purposes of Recall Petitions, Petition Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at signing locations to recall petition complaints, challenging the outcome of a petition and associated legal costs. The Cabinet Office has not provided an indemnity for Petition Officers previously as the Recall legislation has only recently been created. Nonetheless, Cabinet Office has provided an indemnity to Returning Officers for the UK Parliamentary election held on 7 March 2015, as well as all other recent electoral events. The indemnity is to cover the costs of any claims against Petition Officers which are not otherwise recoverable under the charges provisions contained in paragraph 3 of Schedule 1 to the Recall of MPs Act 2015.</p>	Unquantifiable



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# Scotland Office and Office of the Advocate General

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## Introduction

1. The Estimate provides for the administration costs of the Scotland Office and Office of the Advocate General, the salaries of the Secretary of State for Scotland, his Parliamentary Under-Secretary for State, the Advocate General for Scotland, the costs of the Boundary Commission for Scotland and payments to the Scottish Consolidated Fund.
2. Under the Scotland Act 1998, the authorisation of expenditure by the Scottish Government is the responsibility of the Scottish Parliament. Details of this can be found in the publication Scotland's Budget Documents 2017-18.
3. A detailed analysis of the income and extra receipts payable to the Consolidated Fund can be found in the notes to the estimate.
4. Further details of the expenditure contained in this estimate can be found in the Scotland Office and Office of the Advocate General Annual Report 2016-17.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	9,300,000	-	9,300,000
Capital	50,000	-	50,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	9,300,000	-	9,300,000
Capital	50,000	-	50,000
<b>Non-Budget Expenditure</b>	28,573,501,000		
<b>Net cash requirement</b>	28,582,780,000		

Amounts required in the year ending 31 March 2018 for expenditure by Scotland Office and Office of the Advocate General on:

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

Overseeing the effective operation of the devolution settlement in Scotland and representing the interest of Scotland within the UK Government; strengthening and supporting the Union by acting as custodians of the devolution settlement. Representing the Scottish interests within Government and supporting the rest of the UK Government on UK matters; advocating for the UK Government's policies and achievements in Scotland. Administration, Capital expenditure, depreciation and other non-cash items.

Income arising from:

Receipts from rental income, utilising spare capacity of office accommodation by renting office space to other government bodies.  
Receipts from legal income – recoveries on behalf of the Office of the Advocate General for legal services provided to other government departments.  
Receipts from other government departments and other miscellaneous receipts.

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

Payments to the Scottish Consolidated Fund.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	9,300,000	4,109,000	<b>5,191,000</b>
Capital	50,000	23,000	<b>27,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	1,935,000	<b>-1,935,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	<b>28,573,501,000</b>	<b>12,576,873,000</b>	<b>15,996,628,000</b>
<b>Net cash requirement</b>	<b>28,582,780,000</b>	<b>12,580,972,000</b>	<b>16,001,808,000</b>

**Part II: Subhead detail**

£'000

2017-18 Plans						2016-17 Provisions				
Resources			Capital			Resources	Capital			
Administration		Net	Programme		Net	Net	Net			
Gross	Income		Gross	Income						
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
12,716	-3,846	8,870	430	-	430	50	-	50	10,587	50
<i>Of which:</i>										
A Scotland Office and Office of The Advocate General										
12,716	-3,846	8,870	30	-	30	50	-	50	9,982	50
B Boundary Commission For Scotland										
-	-	-	400	-	400	-	-	-	605	-
<b>Total Spending in DEL</b>										
12,716	-3,846	8,870	430	-	430	50	-	50	10,587	50
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	28,573,501	-	28,573,501	-	-	-	27,962,044	-
<i>Of which:</i>										
C Grant Payable to The Scottish Consolidated Fund										
-	-	-	16,744,501	-	16,744,501	-	-	-	23,062,044	-
D Payover of Scottish Rate of Income Tax to Scottish Consolidated Fund										
-	-	-	11,829,000	-	11,829,000	-	-	-	4,900,000	-
<b>Total Non-Budget Spending</b>										
-	-	-	28,573,501	-	28,573,501	-	-	-	27,962,044	-
<b>Total for Estimate</b>										
12,716	-3,846	8,870	28,573,931	-	28,573,931	50	-	50	27,972,631	50
<i>Of which:</i>										
<b>Voted Expenditure</b>										
12,716	-3,846	8,870	28,573,931	-	28,573,931	50	-	50	27,972,631	50
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>28,582,801</b>	<b>27,972,631</b>	<b>28,047,771</b>
<b>Net Capital Requirement</b>	<b>50</b>	<b>50</b>	<b>225</b>
<b>Accruals to cash adjustments</b>	<b>-71</b>	<b>-101</b>	<b>-70</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-30	-60	-29
New provisions and adjustments to previous provisions	-	-1,445	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-41	-41	-41
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	1,445	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-13,647</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-13,647
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>28,582,780</b>	<b>27,972,580</b>	<b>28,034,279</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	12,716	12,277	12,418
<i>Less:</i>			
Administration DEL Income	-3,846	-3,800	-3,687
<b>Net Administration Costs</b>	<b>8,870</b>	<b>8,477</b>	<b>8,731</b>
Gross Programme Costs	28,573,931	27,964,154	28,039,040
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-4,000	-30,000	-31,331
<b>Net Programme Costs</b>	<b>28,569,931</b>	<b>27,934,154</b>	<b>28,007,709</b>
<b>Total Net Operating Costs</b>	<b>28,578,801</b>	<b>27,942,631</b>	<b>28,016,440</b>
<i>Of which:</i>			
Resource DEL	9,300	9,142	22,513
Capital DEL	-	-	-
Resource AME	-	1,445	-
Capital AME	-	-	-
Non-budget	28,569,501	27,932,044	27,993,927
<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	-28,573,501	-27,962,044	-28,025,258
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	4,000	30,000	31,331
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>9,300</b>	<b>10,587</b>	<b>22,513</b>
<i>Of which:</i>			
Resource DEL	9,300	10,587	22,513
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	28,573,501	27,962,044	28,025,258
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>28,582,801</b>	<b>27,972,631</b>	<b>28,047,771</b>

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

£'000

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	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-3,846</b>	<b>-3,800</b>	<b>-3,687</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-3,846	-3,800	-3,687
<i>Of which:</i>			
A Scotland Office and Office of The Advocate General	-3,846	-3,800	-3,687
Total Administration	<u>-3,846</u>	<u>-3,800</u>	<u>-3,687</u>
<b>Total Voted Resource Income</b>	<b><u>-3,846</u></b>	<b><u>-3,800</u></b>	<b><u>-3,687</u></b>

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

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

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-4,000	-4,000	-30,000	-30,000	-31,331	-31,331
<b>Total</b>	<b>-4,000</b>	<b>-4,000</b>	<b>-30,000</b>	<b>-30,000</b>	<b>-31,331</b>	<b>-31,331</b>

#### Detailed description of CFER sources

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Receipts surrendered by the Scottish Government under the Scotland Act 1198 s.64	-4,000	-4,000	-30,000	-30,000	-31,331	-31,331
<b>Total</b>	<b>-4,000</b>	<b>-4,000</b>	<b>-30,000</b>	<b>-30,000</b>	<b>-31,331</b>	<b>-31,331</b>



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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Francesca Osowska

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

In discharging these responsibilities, particular regard is given to:

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

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



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# Northern Ireland Office

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## Introduction

1. The Estimate provides for the costs of the Northern Ireland Office and its associated bodies, the salaries of the Secretary of State for Northern Ireland his Ministers, and a grant to the Northern Ireland Consolidated fund.
2. It provides for the oversight of the effective operation of the devolution settlement in Northern Ireland and the representation of Northern Ireland interests within the UK Government.
3. Authorisation of expenditure by the Northern Ireland Executive is the responsibility of the Northern Ireland Assembly.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	22,200,000	80,000	22,280,000
Capital	530,000	-	530,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	22,200,000	80,000	22,280,000
Capital	530,000	-	530,000
<b>Non-Budget Expenditure</b>	15,665,600,000		
<b>Net cash requirement</b>	15,686,144,000		

Amounts required in the year ending 31 March 2018 for expenditure by Northern Ireland Office on:

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

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

Income arising from:

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

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

Providing appropriate funding to the Northern Ireland Consolidated Fund for the delivery of transferred public services as defined by the Northern Ireland Act 1998, Northern Ireland Act 2000 and the Northern Ireland Act 2009. Grants to the Northern Ireland Consolidated Fund and transfers of EU funds.

**Northern Ireland Office** will account for this Estimate.

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	22,200,000	9,918,000	<b>12,282,000</b>
Capital	530,000	153,000	<b>377,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	15,665,600,000	6,543,045,000	<b>9,122,555,000</b>
<b>Net cash requirement</b>	15,686,144,000	6,552,125,000	<b>9,134,019,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
21,301	-5,625	15,676	6,635	-111	6,524	530	-	530	20,557	561
<i>Of which:</i>										
A Northern Ireland Office										
21,301	-5,625	15,676	4,697	-111	4,586	530	-	530	18,561	531
B NI Human Rights Commission (net)										
-	-	-	1,144	-	1,144	-	-	-	1,190	20
C Parades Commission (net)										
-	-	-	794	-	794	-	-	-	806	10
<b>Non-voted expenditure</b>										
-	-	-	80	-	80	-	-	-	11,059	-
<i>Of which:</i>										
D Funding of Elections										
-	-	-	80	-	80	-	-	-	11,059	-
<b>Total Spending in DEL</b>										
21,301	-5,625	15,676	6,715	-111	6,604	530	-	530	31,616	561
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-	-	-	-	-	-	-599	-
<i>Of which:</i>										
Northern Ireland Office										
-	-	-	-	-	-	-	-	-	-599	-
<b>Total Spending in AME</b>										
-	-	-	-	-	-	-	-	-	-599	-
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	15,665,600	-	15,665,600	-	-	-	14,673,000	-
<i>Of which:</i>										
F Grant Payable to The Northern Ireland Consolidated Fund										
-	-	-	15,665,600	-	15,665,600	-	-	-	14,673,000	-
<b>Total Non-Budget Spending</b>										
-	-	-	15,665,600	-	15,665,600	-	-	-	14,673,000	-
<b>Total for Estimate</b>										
21,301	-5,625	15,676	15,672,315	-111	15,672,204	530	-	530	14,704,017	561
<i>Of which:</i>										
<b>Voted Expenditure</b>										
21,301	-5,625	15,676	15,672,235	-111	15,672,124	530	-	530	14,692,958	561
<b>Non Voted Expenditure</b>										
-	-	-	80	-	80	-	-	-	11,059	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>15,687,880</b>	<b>14,704,017</b>	<b>14,010,101</b>
<b>Net Capital Requirement</b>	<b>530</b>	<b>561</b>	<b>1,973</b>
<b>Accruals to cash adjustments</b>	<b>-2,186</b>	<b>-1,303</b>	<b>-1,572</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,938	-2,026	-1,803
Add cash grant-in-aid	1,900	1,972	1,905
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,046	-1,746	-1,674
New provisions and adjustments to previous provisions	-	539	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-102	-102	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	60	-
<b>Removal of non-voted budget items</b>	<b>-80</b>	<b>-11,059</b>	<b>-4,042</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-80	-11,059	-4,042
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>15,686,144</b>	<b>14,692,216</b>	<b>14,006,460</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	21,301	19,009	22,500
<i>Less:</i>			
Administration DEL Income	-5,625	-4,233	-4,778
<b>Net Administration Costs</b>	<b>15,676</b>	<b>14,776</b>	<b>17,722</b>
Gross Programme Costs	15,672,315	14,689,412	13,992,436
<i>Less:</i>			
Programme DEL Income	-111	-111	-57
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>15,672,204</b>	<b>14,689,301</b>	<b>13,992,379</b>
<b>Total Net Operating Costs</b>	<b>15,687,880</b>	<b>14,704,077</b>	<b>14,010,101</b>
<i>Of which:</i>			
Resource DEL	22,280	31,616	31,101
Capital DEL	-	-	-
Resource AME	-	-539	-
Capital AME	-	-	-
Non-budget	15,665,600	14,673,000	13,979,000
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-15,665,600	-14,673,000	-13,979,000
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-60	-
<b>Total Resource Budget</b>	<b>22,280</b>	<b>31,017</b>	<b>31,101</b>
<i>Of which:</i>			
Resource DEL	22,280	31,616	31,101
Resource AME	-	-599	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	15,665,600	14,673,000	13,979,000
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>15,687,880</b>	<b>14,704,017</b>	<b>14,010,101</b>



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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-5,736</b>	<b>-4,344</b>	<b>-4,835</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-5,625	-4,233	-4,778
<i>Of which:</i>			
A Northern Ireland Office	-5,625	-4,233	-4,778
Total Administration	<u>-5,625</u>	<u>-4,233</u>	<u>-4,778</u>
Programme			
Sales of Goods and Services	-111	-111	-57
<i>Of which:</i>			
A Northern Ireland Office	-111	-111	-57
Total Programme	<u>-111</u>	<u>-111</u>	<u>-57</u>
<b>Total Voted Resource Income</b>	<b><u>-5,736</u></b>	<b><u>-4,344</u></b>	<b><u>-4,835</u></b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-</b>	<b>-37</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-37
<i>Of which:</i>			
A Northern Ireland Office	-	-	-37
Total Programme	<u>-</u>	<u>-</u>	<u>-37</u>
<b>Total Voted Capital Income</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-37</u></b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Sir Jonathan Stephens

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

**ALB Accounting Officers:**

David Rusell	Northern Ireland Human Rights Commission
Rene Murray	Parades Commission for Northern Ireland

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
B	NI Human Right Commission		1,144	-	1,124
C	Parades Commission		794	-	776
<b>Total</b>			<b>1,938</b>	<b>-</b>	<b>1,900</b>

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# Wales Office

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## Introduction

- 1 To support the Secretary of State for Wales in promoting the best interests of Wales within the United Kingdom and to act as the voice for Wales within the UK Government and the voice of the UK Government in Wales.
- 2 This Estimate provides for the administration costs of the Wales Office, the salary of the Secretary of State, Lord Lieutenant expenses and payments to the Welsh Consolidated Fund.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	4,560,000	-	4,560,000
Capital	30,000	-	30,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	4,560,000	-	4,560,000
Capital	30,000	-	30,000
<b>Non-Budget Expenditure</b>	14,317,949,000		
<b>Net cash requirement</b>	14,322,399,000		

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

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

Administration costs for the Wales Office; Lord Lieutenant's expenditure; capital, and associated non-cash costs; other non-cash costs.

Income arising from:

Receipts from Accommodation.

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

Payments of a grant to the Welsh Consolidated Fund.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	4,560,000	2,016,000	<b>2,544,000</b>
Capital	30,000	14,000	<b>16,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	14,317,949,000	6,235,170,000	<b>8,082,779,000</b>
<b>Net cash requirement</b>	14,322,399,000	6,237,154,000	<b>8,085,245,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans										2016-17 Provisions	
Resources						Capital				Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net	
Gross	Income	Net	Gross	Income	Net						
1	2	3	4	5	6	7	8	9	10	11	
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
4,443	-53	4,390	170	-	170	30	-	30	4,722	30	
<i>Of which:</i>											
A Wales Office											
4,443	-53	4,390	170	-	170	30	-	30	4,722	30	
<b>Total Spending in DEL</b>											
4,443	-53	4,390	170	-	170	30	-	30	4,722	30	
<b>Spending in Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
-	-	-	-	-	-	-	-	-	-24	-	
<i>Of which:</i>											
<i>Provisions</i>											
-	-	-	-	-	-	-	-	-	-24	-	
<b>Total Spending in AME</b>											
-	-	-	-	-	-	-	-	-	-24	-	
<b>Non-Budget spending</b>											
<b>Voted expenditure</b>											
-	-	-	14,317,949	-	14,317,949	-	-	-	14,030,920	-	
<i>Of which:</i>											
B Grant Payable to the Welsh Consolidated Fund											
-	-	-	14,317,949	-	14,317,949	-	-	-	14,030,920	-	
<b>Total Non-Budget Spending</b>											
-	-	-	14,317,949	-	14,317,949	-	-	-	14,030,920	-	
<b>Total for Estimate</b>											
4,443	-53	4,390	14,318,119	-	14,318,119	30	-	30	14,035,618	30	
<i>Of which:</i>											
<b>Voted Expenditure</b>											
4,443	-53	4,390	14,318,119	-	14,318,119	30	-	30	14,035,618	30	
<b>Non Voted Expenditure</b>											
-	-	-	-	-	-	-	-	-	-	-	



## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>14,322,509</b>	<b>14,035,618</b>	<b>13,396,582</b>
<b>Net Capital Requirement</b>	<b>30</b>	<b>30</b>	<b>45</b>
<b>Accruals to cash adjustments</b>	<b>-140</b>	<b>-127</b>	<b>-100</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-110	-120	-100
New provisions and adjustments to previous provisions	-	11	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-30	-31	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	13	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>14,322,399</b>	<b>14,035,521</b>	<b>13,396,527</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	4,443	4,582	3,989
<i>Less:</i>			
Administration DEL Income	-53	-53	-52
<b>Net Administration Costs</b>	<b>4,390</b>	<b>4,529</b>	<b>3,937</b>
Gross Programme Costs	14,318,119	14,031,089	13,392,645
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-25,000	-26,002	-
<b>Net Programme Costs</b>	<b>14,293,119</b>	<b>14,005,087</b>	<b>13,392,645</b>
<b>Total Net Operating Costs</b>	<b>14,297,509</b>	<b>14,009,616</b>	<b>13,396,582</b>
<i>Of which:</i>			
Resource DEL	4,560	4,709	3,991
Capital DEL	-	-	-
Resource AME	-	-11	-
Capital AME	-	-	-
Non-budget	14,292,949	14,004,918	13,392,591
<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	-14,317,949	-14,030,920	-13,392,591
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	25,000	26,002	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>4,560</b>	<b>4,698</b>	<b>3,991</b>
<i>Of which:</i>			
Resource DEL	4,560	4,722	3,991
Resource AME	-	-24	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	14,317,949	14,030,920	13,392,591
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>14,322,509</b>	<b>14,035,618</b>	<b>13,396,582</b>

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


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£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-53</b>	<b>-53</b>	<b>-52</b>
<i>Of which:</i>			
Administration			
Other Income	-53	-53	-52
<i>Of which:</i>			
A Wales Office	-53	-53	-52
Total Administration	<u>-53</u>	<u>-53</u>	<u>-52</u>
<b>Total Voted Resource Income</b>	<b><u>-53</u></b>	<b><u>-53</u></b>	<b><u>-52</u></b>

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

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

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-25,000	-25,000	-26,002	-26,002	-	-
<b>Total</b>	<b>-25,000</b>	<b>-25,000</b>	<b>-26,002</b>	<b>-26,002</b>	<b>-</b>	<b>-</b>

#### Detailed description of CFER sources

£'000

	2017-18 Plans		2016-17 Provisions		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Receipts surrendered from the Welsh Consolidated Fund and Welsh Government under the Government of Wales Act 2006.	-25,000	-25,000	-25,954	-25,954	-	-
Forfeited Assembly Election Deposits.	-	-	-48	-48	-	-
<b>Total</b>	<b>-25,000</b>	<b>-25,000</b>	<b>-26,002</b>	<b>-26,002</b>	<b>-</b>	<b>-</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Glynne Jones

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

In discharging these responsibilities, particular regard is given to:

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

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



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# National Savings and Investments

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## Introduction

1. This Estimate provides for the expenditure on the administration of the National Savings and Investments.
2. National Savings and Investments aims to reduce the cost to the taxpayer of government borrowing now and in the future. To achieve this, its single strategic objective is to provide the government with cost effective retail finance compared to funds raised on the wholesale market. National Savings and Investments is committed to keeping its products under review so that the changing needs of its customers continue to be met. Products cover tax-free investments for taxpayers, gross paying investments for non-taxpayers and savings schemes for all ages. National Savings and Investments also aims to leverage its core infrastructure and capability through offering business-to-business services to other government departments.
3. The cost of National Savings and Investments operations comprises debt interest, tax foregone and administration. The last item is included in the budgets and is covered by this Resource Estimate which provides for administering and selling National Savings and Investments products, maintaining customer holdings, and making payments to and conducting correspondence with investors as well as leveraging its capabilities.
4. In May 2013, following a competitive tender, NS & I entered into a new seven-year PPP contract with Atos for the provision of operational services which came into effect on 1 April 2014. The contract is to design, develop, procure, finance and operate, including maintaining, certain assets over the period of the contract to enable the provision of a back office function and Customer Interaction Centre. The contract value is over £600 million for the seven year operational term in nominal terms, however this will vary depending on the level of stock and business-to-business activity. The contract provides for greater efficiencies and substantial savings over its life. The contract payments to Atos account for over 75% of the full estimate.
5. Full details of the expenditure contained in this Estimate can be found in the National Savings and Investments Annual Report and Accounts 2017

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	137,911,000	-	137,911,000
Capital	620,000	-	620,000
<b>Annually Managed Expenditure</b>			
Resource	3,300,000	-	3,300,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	141,211,000	-	141,211,000
Capital	620,000	-	620,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>142,591,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by National Savings and Investments on:

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

Cost of delivery of National Savings and Investments operations, and leveraged activities with other bodies including administration, operational research and development works, other payments and non-cash items. The sale of National Savings and Investments properties resulting in negative expenditure to reflect generated profits.

Income arising from:

The leveraging of National Savings and Investments core infrastructure and capabilities and associated contracts including rent receipts and other receipts such as loss recovery payments and receipts to enable access to NS&I product. The sale of National Savings and Investments properties resulting in some capital income that will be used as sale proceeds against the disposed assets.

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

Non-cash movements in provisions including changes to fair value of National Savings and Investment's properties.

**National Savings and Investments** will account for this Estimate.



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**Part I (continued)**


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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	137,911,000	64,890,000	<b>73,021,000</b>
Capital	620,000	275,000	<b>345,000</b>
<b>Annually Managed Expenditure</b>			
Resource	3,300,000	1,485,000	<b>1,815,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>142,591,000</b>	<b>67,487,000</b>	<b>75,104,000</b>

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## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
213,911	-76,000	137,911	-	-	-	620	-	620	139,089	-7,710
<i>Of which:</i>										
A Administration										
213,911	-76,000	137,911	-	-	-	620	-	620	139,089	-7,710
<b>Total Spending in DEL</b>										
213,911	-76,000	137,911	-	-	-	620	-	620	139,089	-7,710
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	3,300	-	3,300	-	-	-	2,800	-
<i>Of which:</i>										
B Administration										
-	-	-	3,300	-	3,300	-	-	-	2,800	-
<b>Total Spending in AME</b>										
-	-	-	3,300	-	3,300	-	-	-	2,800	-
<b>Total for Estimate</b>										
213,911	-76,000	137,911	3,300	-	3,300	620	-	620	141,889	-7,710
<i>Of which:</i>										
<b>Voted Expenditure</b>										
213,911	-76,000	137,911	3,300	-	3,300	620	-	620	141,889	-7,710
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>141,211</b>	<b>141,889</b>	<b>154,771</b>
<b>Net Capital Requirement</b>	<b>620</b>	<b>-7,710</b>	<b>-1,585</b>
<b>Accruals to cash adjustments</b>	<b>760</b>	<b>8,123</b>	<b>19,796</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,300	-3,700	-735
New provisions and adjustments to previous provisions	-300	-300	296
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-640	-640	-635
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	4,000	9,763	4,533
Increase (-) / Decrease (+) in creditors	3,000	3,000	15,940
Use of provisions	-	-	397
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>142,591</b>	<b>142,302</b>	<b>172,982</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	213,911	190,089	185,965
<i>Less:</i>			
Administration DEL Income	-76,000	-51,000	-30,909
<b>Net Administration Costs</b>	<b>137,911</b>	<b>139,089</b>	<b>155,056</b>
Gross Programme Costs	-3,700	-4,200	1,876
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	13,336
<b>Net Programme Costs</b>	<b>-3,700</b>	<b>-4,200</b>	<b>15,212</b>
<b>Total Net Operating Costs</b>	<b>134,211</b>	<b>134,889</b>	<b>170,268</b>
<i>Of which:</i>			
Resource DEL	137,911	139,089	155,056
Capital DEL	-	-	-
Resource AME	3,300	2,800	-285
Capital AME	-	-	-
Non-budget	-7,000	-7,000	15,497
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	7,000	7,000	-15,497
<b>Total Resource Budget</b>	<b>141,211</b>	<b>141,889</b>	<b>154,771</b>
<i>Of which:</i>			
Resource DEL	137,911	139,089	155,453
Resource AME	3,300	2,800	-682
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>141,211</b>	<b>141,889</b>	<b>154,771</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-76,000</b>	<b>-51,000</b>	<b>-30,909</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-76,000	-51,000	-30,000
<i>Of which:</i>			
A Administration	-76,000	-51,000	-30,000
Other Income	-	-	-909
<i>Of which:</i>			
A Administration	-	-	-909
Total Administration	-76,000	-51,000	-30,909
<b>Total Voted Resource Income</b>	<b>-76,000</b>	<b>-51,000</b>	<b>-30,909</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-8,320</b>	<b>-1,625</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-8,320	-1,625
<i>Of which:</i>			
A Administration	-	-8,320	-1,625
Total Programme	-	-8,320	-1,625
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-8,320</b>	<b>-1,625</b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Ian Ackerley

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

In discharging these responsibilities, particular regard is given to:

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

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





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# Charity Commission

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## Introduction

1. This Estimate provides for the revenue and capital expenditure of the Charity Commission for England and Wales .
2. The Commission is a non-ministerial Government Department, established by law to be the registrar and regulator of charities in England and Wales. The Commission maintains an electronic public register of charities, provides guidance and advice to charities, monitors their activities through their accounts and annual returns and seeks to identify and investigate any impropriety that may place charitable assets at risk. These activities aim to give the public confidence in the integrity of charity. Further details about the work of the Commission are on its website [www.charitycommission.gov.uk](http://www.charitycommission.gov.uk).

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	22,310,000	-	22,310,000
Capital	1,120,000	-	1,120,000
<b>Annually Managed Expenditure</b>			
Resource	73,000	-	73,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	22,383,000	-	22,383,000
Capital	1,120,000	-	1,120,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>21,860,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Charity Commission on:

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

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

Income arising from:

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

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

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

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	22,310,000	10,373,000	<b>11,937,000</b>
Capital	1,120,000	1,350,000	<b>-230,000</b>
<b>Annually Managed Expenditure</b>			
Resource	73,000	73,000	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>21,860,000</b>	<b>11,309,000</b>	<b>10,551,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
23,910	-1,600	22,310	-	-	-	1,120	-	1,120	22,890	2,880
<i>Of which:</i>										
A Giving the public confidence in the integrity of charity										
23,910	-1,600	22,310	-	-	-	1,120	-	1,120	22,890	2,880
<b>Total Spending in DEL</b>										
23,910	-1,600	22,310	-	-	-	1,120	-	1,120	22,890	2,880
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	73	-	73	-	-	-	162	-
<i>Of which:</i>										
B Provisions within AME										
-	-	-	73	-	73	-	-	-	162	-
<b>Total Spending in AME</b>										
-	-	-	73	-	73	-	-	-	162	-
<b>Total for Estimate</b>										
23,910	-1,600	22,310	73	-	73	1,120	-	1,120	23,052	2,880
<i>Of which:</i>										
<b>Voted Expenditure</b>										
23,910	-1,600	22,310	73	-	73	1,120	-	1,120	23,052	2,880
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>22,383</b>	<b>23,052</b>	<b>22,361</b>
<b>Net Capital Requirement</b>	<b>1,120</b>	<b>2,880</b>	<b>1,735</b>
<b>Accruals to cash adjustments</b>	<b>-1,643</b>	<b>-922</b>	<b>-354</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,500	-1,150	-721
New provisions and adjustments to previous provisions	-73	-162	195
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-70	-70	-57
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	460	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	229
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>21,860</b>	<b>25,010</b>	<b>23,742</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	23,910	24,428	23,977
<i>Less:</i>			
Administration DEL Income	-1,600	-1,700	-1,421
<b>Net Administration Costs</b>	<b>22,310</b>	<b>22,728</b>	<b>22,556</b>
Gross Programme Costs	73	162	-195
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>73</b>	<b>162</b>	<b>-195</b>
<b>Total Net Operating Costs</b>	<b>22,383</b>	<b>22,890</b>	<b>22,361</b>
<i>Of which:</i>			
Resource DEL	22,310	22,728	22,556
Capital DEL	-	-	-
Resource AME	73	162	-195
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	162	-
<b>Total Resource Budget</b>	<b>22,383</b>	<b>23,052</b>	<b>22,361</b>
<i>Of which:</i>			
Resource DEL	22,310	22,890	22,393
Resource AME	73	162	-32
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>22,383</b>	<b>23,052</b>	<b>22,361</b>

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

£'000

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	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-1,600</b>	<b>-1,700</b>	<b>-1,421</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-1,600	-1,700	-1,421
<i>Of which:</i>			
A Giving the public confidence in the integrity of charity	-1,600	-1,700	-1,421
Total Administration	-1,600	-1,700	-1,421
<b>Total Voted Resource Income</b>	<b>-1,600</b>	<b>-1,700</b>	<b>-1,421</b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.



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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** 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.



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# Competition and Markets Authority

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## Introduction

1. The Competition and Markets Authority (CMA) is an independent consumer protection and competition authority.
2. Its goal is to promote competition for the benefit of consumers, both within and outside the UK and to make markets work well for consumers, businesses and the economy. This is achieved by enforcing competition law; investigating mergers; conducting market studies and investigations where there may be competition and consumer issues; investigating breaches of UK and EU prohibitions against anti-competitive agreements and abuses of dominant positions; bringing criminal proceedings against individuals who commit cartel offences under the Enterprise Act 2002 (EA02). It also entails enforcing consumer protection legislation to tackle practices and market conditions that make it difficult for consumers to exercise choice; co-operating with sector regulators and encouraging regulators to use their competition powers; consideration of regulatory references and appeals and carrying out other competition roles. This all involves an active communications strategy.
3. This Estimate covers the planned budgetary expenditure and income of the Competition Markets Authority.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	69,426,000	-	69,426,000
Capital	1,300,000	-	1,300,000
<b>Annually Managed Expenditure</b>			
Resource	2,500,000	-	2,500,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	71,926,000	-	71,926,000
Capital	1,300,000	-	1,300,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>68,240,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Competition and Markets Authority on:

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

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

Income arising from:

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

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

Provisions and other non-cash costs.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	69,426,000	31,242,000	<b>38,184,000</b>
Capital	1,300,000	500,000	<b>800,000</b>
<b>Annually Managed Expenditure</b>			
Resource	2,500,000	1,125,000	<b>1,375,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>68,240,000</b>	<b>31,113,000</b>	<b>37,127,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
21,885	-3,000	18,885	53,541	-3,000	50,541	1,300	-	1,300	139,426	2,200
<i>Of which:</i>										
A Competition Promotion										
21,885	-3,000	18,885	53,541	-3,000	50,541	1,300	-	1,300	139,426	2,200
<b>Total Spending in DEL</b>										
21,885	-3,000	18,885	53,541	-3,000	50,541	1,300	-	1,300	139,426	2,200
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	2,500	-	2,500	-	-	-	5,500	-
<i>Of which:</i>										
B Competition Promotion										
-	-	-	2,500	-	2,500	-	-	-	5,500	-
<b>Total Spending in AME</b>										
-	-	-	2,500	-	2,500	-	-	-	5,500	-
<b>Total for Estimate</b>										
21,885	-3,000	18,885	56,041	-3,000	53,041	1,300	-	1,300	144,926	2,200
<i>Of which:</i>										
<b>Voted Expenditure</b>										
21,885	-3,000	18,885	56,041	-3,000	53,041	1,300	-	1,300	144,926	2,200
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>71,926</b>	<b>144,926</b>	<b>66,950</b>
<b>Net Capital Requirement</b>	<b>1,300</b>	<b>2,200</b>	<b>994</b>
<b>Accruals to cash adjustments</b>	<b>-4,986</b>	<b>-7,986</b>	<b>952</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,486	-3,486	-924
New provisions and adjustments to previous provisions	-2,500	-5,500	-859
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,000	1,000	2,735
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>68,240</b>	<b>139,140</b>	<b>68,896</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	21,885	21,885	14,960
<i>Less:</i>			
Administration DEL Income	-3,000	-3,000	-1,902
<b>Net Administration Costs</b>	<b>18,885</b>	<b>18,885</b>	<b>13,058</b>
Gross Programme Costs	56,041	129,041	56,129
<i>Less:</i>			
Programme DEL Income	-3,000	-3,000	-2,237
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>53,041</b>	<b>126,041</b>	<b>53,892</b>
<b>Total Net Operating Costs</b>	<b>71,926</b>	<b>144,926</b>	<b>66,950</b>
<i>Of which:</i>			
Resource DEL	69,426	139,426	66,091
Capital DEL	-	-	-
Resource AME	2,500	5,500	859
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>71,926</b>	<b>144,926</b>	<b>66,950</b>
<i>Of which:</i>			
Resource DEL	69,426	139,426	66,091
Resource AME	2,500	5,500	859
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>71,926</b>	<b>144,926</b>	<b>66,950</b>



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


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	<b>2017-18 Plans</b>	<b>2016-17 Provision</b>	<b>2015-16 Outturn</b>
<b>Voted Resource DEL</b>	<b>-6,000</b>	<b>-6,000</b>	<b>-4,139</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-3,000	-3,000	-1,902
<i>Of which:</i>			
A Competition Promotion	-3,000	-3,000	-1,902
Total Administration	<u>-3,000</u>	<u>-3,000</u>	<u>-1,902</u>
Programme			
Sales of Goods and Services	-3,000	-3,000	-2,237
<i>Of which:</i>			
A Competition Promotion	-3,000	-3,000	-2,237
Total Programme	<u>-3,000</u>	<u>-3,000</u>	<u>-2,237</u>
<b>Total Voted Resource Income</b>	<b><u>-6,000</u></b>	<b><u>-6,000</u></b>	<b><u>-4,139</u></b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Andrea Coscelli

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

In discharging these responsibilities, particular regard is given to:

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

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



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# The Statistics Board

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## Introduction

1. This Estimate provides for the programme costs and other expenditure costs for the Statistics Board known as the UK Statistics Authority.
2. The Authority's objective is to promote and safeguard the production and publication of official statistics that serve the public good.
3. The Authority's main responsibilities include: to promote and safeguard the quality of official statistics with reference to their impartiality, accuracy, relevance and coherence with other official statistics; to monitor the production and publication of official statistics; to conduct a programme of assessment of existing and candidate National Statistics against the Code of Practice for Official Statistics; to confirm or cancel National Statistics designation of these statistics; to oversee the Office for National Statistics (ONS).
4. The main responsibilities of ONS, the Executive Office of the Authority include: collection, collation and dissemination of statistics relating to the United Kingdom's national accounts, balance of payments, retail prices index, financial transactions and measures of output; co-ordination of statistics relating to regional matters and crime statistics; compilation of Labour Market statistics; undertaking of various representational roles in an international context including the coordination, design, collection, preparation, supply and quality management of the UK's European statistics; providing professional leadership for statistics across government; development and maintenance of definitions, methodologies, classifications for official statistics; implementing and issuing information from the decennial census of the population; supplying demographic statistics for national, regional and local planning; conducting social surveys; and developing measures of national well-being.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	248,549,000	-	248,549,000
Capital	14,030,000	-	14,030,000
<b>Annually Managed Expenditure</b>			
Resource	-462,000	-	-462,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	248,087,000	-	248,087,000
Capital	14,030,000	-	14,030,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>246,079,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by The Statistics Board on:

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

the collection, preparation and dissemination of economic, social, labour market and other statistics; assisting statistical research by providing access to data; promoting and safeguarding the quality of official statistics, monitoring the production and publication of official statistics; conducting a programme of assessment of existing and candidate National Statistics against the Code of Practice for Official Statistics; and coordinating the design, collection, preparation, supply, quality management of the UK's European statistics, provision of business support services and associated non-cash items.

Income arising from:

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

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

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

The Statistics Board will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	248,549,000	109,573,000	<b>138,976,000</b>
Capital	14,030,000	6,300,000	<b>7,730,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-462,000	-	<b>-462,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>246,079,000</b>	<b>107,258,000</b>	<b>138,821,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
-	-	-	277,247	-28,698	248,549	14,030	-	14,030	210,865	20,140
<i>Of which:</i>										
A Programme Expenditure										
-	-	-	277,247	-28,698	248,549	14,030	-	14,030	210,865	20,140
<b>Total Spending in DEL</b>										
-	-	-	277,247	-28,698	248,549	14,030	-	14,030	210,865	20,140
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-462	-	-462	-	-	-	-792	-
<i>Of which:</i>										
B Utilised Provisions										
-	-	-	-462	-	-462	-	-	-	-792	-
<b>Total Spending in AME</b>										
-	-	-	-462	-	-462	-	-	-	-792	-
<b>Total for Estimate</b>										
-	-	-	276,785	-28,698	248,087	14,030	-	14,030	210,073	20,140
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	276,785	-28,698	248,087	14,030	-	14,030	210,073	20,140
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>248,087</b>	<b>210,073</b>	<b>180,727</b>
<b>Net Capital Requirement</b>	<b>14,030</b>	<b>20,140</b>	<b>8,597</b>
<b>Accruals to cash adjustments</b>	<b>-16,038</b>	<b>-26,182</b>	<b>-17,571</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-16,500	-21,293	-17,404
New provisions and adjustments to previous provisions	-	-99	-1,255
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-5,381	-
Use of provisions	462	591	1,088
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>246,079</b>	<b>204,031</b>	<b>171,753</b>



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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	276,815	239,603	209,365
<i>Less:</i>			
Programme DEL Income	-28,698	-29,500	-28,746
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>248,117</b>	<b>210,103</b>	<b>180,619</b>
<b>Total Net Operating Costs</b>	<b>248,117</b>	<b>210,103</b>	<b>180,619</b>
<i>Of which:</i>			
Resource DEL	248,087	210,274	179,472
Capital DEL	30	30	-108
Resource AME	-	-201	1,255
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-30	-30	108
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>248,087</b>	<b>210,073</b>	<b>180,727</b>
<i>Of which:</i>			
Resource DEL	248,549	210,865	180,560
Resource AME	-462	-792	167
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>248,087</b>	<b>210,073</b>	<b>180,727</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-28,698</b>	<b>-29,500</b>	<b>-28,638</b>
<i>Of which:</i>			
Programme			
EU Grants Received	-	-1,000	-776
<i>Of which:</i>			
A: Programme Expenditure	-	-1,000	-776
Sales of Goods and Services	-28,698	-28,500	-27,862
<i>Of which:</i>			
A: Programme Expenditure	-28,698	-28,500	-27,862
Total Programme	-28,698	-29,500	-28,638
<b>Total Voted Resource Income</b>	<b>-28,698</b>	<b>-29,500</b>	<b>-28,638</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-</b>	<b>-108</b>
<i>Of which:</i>			
Programme			
Other Grants	-	-	-108
<i>Of which:</i>			
A: Programme Expenditure	-	-	-108
Total Programme	-	-	-108
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-</b>	<b>-108</b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** John Pullinger

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

In discharging these responsibilities, particular regard is given to:

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

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

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# Food Standards Agency

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## Introduction

1. This Estimate provides for expenditure by the Food Standards Agency (FSA) which is the national authority responsible for protecting public health and consumers' other interests in relation to food. The Agency's vision is food we can trust.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	80,632,000	-	80,632,000
Capital	5,921,000	-	5,921,000
<b>Annually Managed Expenditure</b>			
Resource	9,603,000	-	9,603,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	90,235,000	-	90,235,000
Capital	5,921,000	-	5,921,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>84,417,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Food Standards Agency on:

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

protecting the public from public health risks related to food safety and protecting related consumer interests; staff and overhead costs for both administration and programme support; inspections, animal welfare surveillance, meat hygiene and official controls; controls on primary production; managing research and evidence gathering, food incidents, prosecutions, debt recovery, food and animal feed policy development and enforcement; European Union and international activity on official controls; advice and education, marketing and publications; payments of penalties and interest; expenditure relating to work done in collaboration with or on behalf of UK and EU government departments; funding for depreciation, audit fee and other non-cash items.

Income arising from:

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

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

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

**Food Standards Agency** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	80,632,000	34,516,000	<b>46,116,000</b>
Capital	5,921,000	3,515,000	<b>2,406,000</b>
<b>Annually Managed Expenditure</b>			
Resource	9,603,000	4,321,000	<b>5,282,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>84,417,000</b>	<b>37,061,000</b>	<b>47,356,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
49,235	-6,000	43,235	64,640	-27,243	37,397	5,921	-	5,921	78,800	5,712
<i>Of which:</i>										
A Food Standards Agency Westminster (DEL)										
49,235	-6,000	43,235	64,640	-27,243	37,397	5,921	-	5,921	78,800	5,712
<b>Total Spending in DEL</b>										
49,235	-6,000	43,235	64,640	-27,243	37,397	5,921	-	5,921	78,800	5,712
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	9,603	-	9,603	-	-	-	9,603	-
<i>Of which:</i>										
B Food Standards Agency Westminster (AME)										
-	-	-	9,603	-	9,603	-	-	-	9,603	-
<b>Total Spending in AME</b>										
-	-	-	9,603	-	9,603	-	-	-	9,603	-
<b>Total for Estimate</b>										
49,235	-6,000	43,235	74,243	-27,243	47,000	5,921	-	5,921	88,403	5,712
<i>Of which:</i>										
<b>Voted Expenditure</b>										
49,235	-6,000	43,235	74,243	-27,243	47,000	5,921	-	5,921	88,403	5,712
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>90,235</b>	<b>88,403</b>	<b>75,871</b>
<b>Net Capital Requirement</b>	<b>5,921</b>	<b>5,712</b>	<b>8,099</b>
<b>Accruals to cash adjustments</b>	<b>-11,739</b>	<b>-7,752</b>	<b>-4,733</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,074	-2,487	-1,946
New provisions and adjustments to previous provisions	-13,177	-13,177	-4,306
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-62	-62	-62
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	101
Increase (-) / Decrease (+) in creditors	-	4,400	-2,330
Use of provisions	3,574	3,574	3,810
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>84,417</b>	<b>86,363</b>	<b>79,237</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	49,195	42,916	40,432
<i>Less:</i>			
Administration DEL Income	-6,000	-6,200	-6,504
<b>Net Administration Costs</b>	<b>43,195</b>	<b>36,716</b>	<b>33,928</b>
Gross Programme Costs	77,583	83,184	77,708
<i>Less:</i>			
Programme DEL Income	-27,243	-27,766	-28,531
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>50,340</b>	<b>55,418</b>	<b>49,177</b>
<b>Total Net Operating Costs</b>	<b>93,535</b>	<b>92,134</b>	<b>83,105</b>
<i>Of which:</i>			
Resource DEL	77,058	75,226	71,565
Capital DEL	3,300	3,731	7,234
Resource AME	13,177	13,177	4,306
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-3,300	-3,731	-7,234
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>90,235</b>	<b>88,403</b>	<b>75,871</b>
<i>Of which:</i>			
Resource DEL	80,632	78,800	75,375
Resource AME	9,603	9,603	496
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>90,235</b>	<b>88,403</b>	<b>75,871</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-33,243</b>	<b>-33,966</b>	<b>-35,035</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-6,000	-6,200	-
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-6,000	-6,200	-
Other Income	-	-	-6,504
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-	-	-6,504
Total Administration	-6,000	-6,200	-6,504
Programme			
Sales of Goods and Services	-27,243	-27,766	-28,527
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-27,243	-27,766	-28,527
Other Income	-	-	-4
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-	-	-4
Total Programme	-27,243	-27,766	-28,531
<b>Total Voted Resource Income</b>	<b>-33,243</b>	<b>-33,966</b>	<b>-35,035</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-300</b>	<b>-</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-300	-
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-	-300	-
Total Programme	-	-300	-
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-300</b>	<b>-</b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Jason Feeney

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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Nature of liability	£'000
FSA Legal claims: The FSA is subject to various claims and legal actions in the ordinary course of its activities the outcome of which is uncertain.	Unquantifiable

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# The National Archives

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## Introduction

1. This Estimate covers the administration of the public record system of the United Kingdom under the Public Records Acts of 1958 and 1967 and the promotion of the highest standards of care and public access for the archives of historical value outside the public records.
2. The Estimate also provides for the administrative costs of leading on UK information management and re-use policy, spreading best practise, setting standards and ensuring compliance across the public sector and managing Crown and Parliamentary copyright as well as delivering cost effective publishing services and advice across government.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	33,570,000	-	33,570,000
Capital	2,700,000	-	2,700,000
<b>Annually Managed Expenditure</b>			
Resource	-61,000	-	-61,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	33,509,000	-	33,509,000
Capital	2,700,000	-	2,700,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>31,022,000</b>		

Amounts required in the year ending 31 March 2018 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:

onerous lease provision and other AME non-cash items.

The National Archives will account for this Estimate.



£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	33,570,000	15,096,000	<b>18,474,000</b>
Capital	2,700,000	955,000	<b>1,745,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-61,000	-	<b>-61,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>31,022,000</b>	<b>13,690,000</b>	<b>17,332,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
9,540	-	9,540	34,430	-10,400	24,030	2,700	-	2,700	33,540	2,730
<i>Of which:</i>										
A The National Archives (DEL)										
9,540	-	9,540	34,430	-10,400	24,030	2,700	-	2,700	33,540	2,730
<b>Total Spending in DEL</b>										
9,540	-	9,540	34,430	-10,400	24,030	2,700	-	2,700	33,540	2,730
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-61	-	-61	-	-	-	-61	-
<i>Of which:</i>										
B The National Archives (AME)										
-	-	-	-61	-	-61	-	-	-	-61	-
<b>Total Spending in AME</b>										
-	-	-	-61	-	-61	-	-	-	-61	-
<b>Total for Estimate</b>										
9,540	-	9,540	34,369	-10,400	23,969	2,700	-	2,700	33,479	2,730
<i>Of which:</i>										
<b>Voted Expenditure</b>										
9,540	-	9,540	34,369	-10,400	23,969	2,700	-	2,700	33,479	2,730
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>33,509</b>	<b>33,479</b>	<b>33,801</b>
<b>Net Capital Requirement</b>	<b>2,700</b>	<b>2,730</b>	<b>1,122</b>
<b>Accruals to cash adjustments</b>	<b>-5,187</b>	<b>-5,787</b>	<b>-5,904</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,200	-5,800	-5,675
New provisions and adjustments to previous provisions	-	-	9
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-48	-48	-48
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-6
Increase (+) / Decrease (-) in debtors	-	-	-960
Increase (-) / Decrease (+) in creditors	-	-	644
Use of provisions	61	61	132
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>31,022</b>	<b>30,422</b>	<b>29,019</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	9,540	9,660	9,124
<i>Less:</i>			
Administration DEL Income	-	-	-27
<b>Net Administration Costs</b>	<b>9,540</b>	<b>9,660</b>	<b>9,097</b>
Gross Programme Costs	34,369	34,529	35,106
<i>Less:</i>			
Programme DEL Income	-10,400	-10,700	-10,402
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>23,969</b>	<b>23,829</b>	<b>24,704</b>
<b>Total Net Operating Costs</b>	<b>33,509</b>	<b>33,489</b>	<b>33,801</b>
<i>Of which:</i>			
Resource DEL	33,509	33,479	33,809
Capital DEL	-	10	-
Resource AME	-	-	-8
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-10	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>33,509</b>	<b>33,479</b>	<b>33,801</b>
<i>Of which:</i>			
Resource DEL	33,570	33,540	33,941
Resource AME	-61	-61	-140
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>33,509</b>	<b>33,479</b>	<b>33,801</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-10,400</b>	<b>-10,700</b>	<b>-10,429</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-	-13
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-13
Other Income	-	-	-14
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-14
Total Administration	-	-	-27
Programme			
Donations	-	-	-180
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-180
EU Grants Received	-	-	-1
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-1
Sales of Goods and Services	-10,400	-10,700	-7,189
<i>Of which:</i>			
A The National Archives (DEL)	-10,400	-10,700	-7,189
Other Grants	-	-	-435
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-435
Other Income	-	-	-181
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-181
Taxation	-	-	-2,416
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-2,416
Total Programme	-10,400	-10,700	-10,402
<b>Total Voted Resource Income</b>	<b>-10,400</b>	<b>-10,700</b>	<b>-10,429</b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Jeff James

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

In discharging these responsibilities, particular regard is given to:

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

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





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# United Kingdom Supreme Court

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## Introduction

1. The Supreme Court was established as a non-Ministerial department on 1 October 2009.
2. This Estimate provides for the cost of administering the United Kingdom Supreme Court, including salaries of staff, provision and maintenance of Court and office accommodation and general administrative expenditure. Provision is also made for the costs of specially Qualified Advisers where they are required in particular cases.
3. The Estimate also provides for the provision of appropriate support to the Judicial Committee of the Privy Council
4. Direct expenditure from the Consolidated Fund on the salaries of the Justices of the Supreme Court is estimated at £2,440,000 in 2017/18
5. Further details of the expenditure contained in this Estimate can be found in The Supreme Court Business Plan

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	2,640,000	2,440,000	5,080,000
Capital	450,000	-	450,000
<b>Annually Managed Expenditure</b>			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3,640,000	2,440,000	6,080,000
Capital	450,000	-	450,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,900,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by United Kingdom Supreme Court on:

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

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

Income arising from:

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

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

Diminution in value of assets.

**United Kingdom Supreme Court** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	2,640,000	1,193,000	<b>1,447,000</b>
Capital	450,000	180,000	<b>270,000</b>
<b>Annually Managed Expenditure</b>			
Resource	1,000,000	450,000	<b>550,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>1,900,000</b>	<b>1,094,000</b>	<b>806,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
1,075	-155	920	9,852	-8,132	1,720	450	-	450	2,265	400
<i>Of which:</i>										
A United Kingdom Supreme Court										
1,075	-155	920	9,852	-8,132	1,720	450	-	450	2,265	400
<b>Non-voted expenditure</b>										
-	-	-	2,440	-	2,440	-	-	-	2,810	-
<i>Of which:</i>										
B UK Supreme Court Non-Voted										
-	-	-	2,440	-	2,440	-	-	-	2,810	-
<b>Total Spending in DEL</b>										
1,075	-155	920	12,292	-8,132	4,160	450	-	450	5,075	400
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
<i>Of which:</i>										
C United Kingdom Supreme Court										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
<b>Total Spending in AME</b>										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
<b>Total for Estimate</b>										
1,075	-155	920	13,292	-8,132	5,160	450	-	450	6,075	400
<i>Of which:</i>										
<b>Voted Expenditure</b>										
1,075	-155	920	10,852	-8,132	2,720	450	-	450	3,265	400
<b>Non Voted Expenditure</b>										
-	-	-	2,440	-	2,440	-	-	-	2,810	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>6,080</b>	<b>6,075</b>	<b>4,540</b>
<b>Net Capital Requirement</b>	<b>450</b>	<b>400</b>	<b>432</b>
<b>Accruals to cash adjustments</b>	<b>-2,190</b>	<b>-1,620</b>	<b>-1,009</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,150	-2,120	-959
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-40	-40	-50
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	240	-
Increase (-) / Decrease (+) in creditors	-	300	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-2,440</b>	<b>-2,810</b>	<b>-2,906</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-2,440	-2,810	-2,906
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,900</b>	<b>2,045</b>	<b>1,057</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	1,075	1,075	895
<i>Less:</i>			
Administration DEL Income	-155	-155	-104
<b>Net Administration Costs</b>	<b>920</b>	<b>920</b>	<b>791</b>
Gross Programme Costs	13,292	12,987	11,619
<i>Less:</i>			
Programme DEL Income	-8,132	-7,832	-7,870
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>5,160</b>	<b>5,155</b>	<b>3,749</b>
<b>Total Net Operating Costs</b>	<b>6,080</b>	<b>6,075</b>	<b>4,540</b>
<i>Of which:</i>			
Resource DEL	5,080	5,075	4,540
Capital DEL	-	-	-
Resource AME	1,000	1,000	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>6,080</b>	<b>6,075</b>	<b>4,540</b>
<i>Of which:</i>			
Resource DEL	5,080	5,075	4,540
Resource AME	1,000	1,000	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>6,080</b>	<b>6,075</b>	<b>4,540</b>

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


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£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-8,287</b>	<b>-7,987</b>	<b>-7,974</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-155	-155	-104
<i>Of which:</i>			
A United Kingdom Supreme Court	-155	-155	-104
Total Administration	<u>-155</u>	<u>-155</u>	<u>-104</u>
Programme			
Sales of Goods and Services	-8,132	-7,832	-7,870
<i>Of which:</i>			
A United Kingdom Supreme Court	-8,132	-7,832	-7,870
Total Programme	<u>-8,132</u>	<u>-7,832</u>	<u>-7,870</u>
<b>Total Voted Resource Income</b>	<b><u>-8,287</u></b>	<b><u>-7,987</u></b>	<b><u>-7,974</u></b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.



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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Mark Ormerod

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

In discharging these responsibilities, particular regard is given to:

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

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



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# Government Actuary's Department

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## Introduction

1. This Estimate covers the running costs of the department of the Government Actuary. The department's main areas of activity are to provide actuarial and specialist analysis, advice and assurance in a range of areas, including employer-sponsored pension arrangements and other employee benefits, social insurance, health care financing arrangements, risk management and strategic investment, asset/liability considerations, pension and insurance regulation etc.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,000	-	1,000
Capital	200,000	-	200,000
<b>Annually Managed Expenditure</b>			
Resource	-90,000	-	-90,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-89,000	-	-89,000
Capital	200,000	-	200,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>215,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Government Actuary's Department on:

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

Administration costs incurred in providing actuarial and specialist analysis, advice and assurance to Government and other clients, principally in the public sector, and associated non-cash items.

Income arising from:

Receipts for providing actuarial and specialist analysis, advice and assurance in a range of areas, including employer-sponsored pension arrangements and other employee benefits, social insurance, health care financing arrangements, risk management and strategic investment, asset/liability considerations, pension and insurance regulation etc. as well as accommodation and facilities management services.

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

The setting up and use of provisions, losses on revaluation of fixed assets and other associated non-cash items.

**Government Actuary's Department** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	1,000	1,000	-
Capital	200,000	90,000	<b>110,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-90,000	-	<b>-90,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>215,000</b>	-	<b>215,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
20,167	-20,166	1	-	-	-	200	-	200	3	200
<i>Of which:</i>										
A Administration										
20,077	-20,166	-89	-	-	-	200	-	200	-87	200
B Use of Provisions (DEL)										
90	-	90	-	-	-	-	-	-	90	-
<b>Total Spending in DEL</b>										
20,167	-20,166	1	-	-	-	200	-	200	3	200
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-90	-	-90	-	-	-	-90	-
<i>Of which:</i>										
C Provisions (AME)										
-	-	-	-90	-	-90	-	-	-	-90	-
<b>Total Spending in AME</b>										
-	-	-	-90	-	-90	-	-	-	-90	-
<b>Total for Estimate</b>										
20,167	-20,166	1	-90	-	-90	200	-	200	-87	200
<i>Of which:</i>										
<b>Voted Expenditure</b>										
20,167	-20,166	1	-90	-	-90	200	-	200	-87	200
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>-89</b>	<b>-87</b>	<b>-990</b>
<b>Net Capital Requirement</b>	<b>200</b>	<b>200</b>	<b>133</b>
<b>Accruals to cash adjustments</b>	<b>104</b>	<b>310</b>	<b>-199</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-340	-320	-316
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-61	-60	-60
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	415	600	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	90	90	177
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>215</b>	<b>423</b>	<b>-1,056</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	20,077	18,753	17,289
<i>Less:</i>			
Administration DEL Income	-20,166	-18,840	-18,279
<b>Net Administration Costs</b>	<b>-89</b>	<b>-87</b>	<b>-990</b>
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>-89</b>	<b>-87</b>	<b>-990</b>
<i>Of which:</i>			
Resource DEL	-89	-87	-990
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>-89</b>	<b>-87</b>	<b>-990</b>
<i>Of which:</i>			
Resource DEL	1	3	-813
Resource AME	-90	-90	-177
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>-89</b>	<b>-87</b>	<b>-990</b>

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

£'000

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	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-20,166</b>	<b>-18,840</b>	<b>-18,279</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-20,166	-18,840	-18,279
<i>Of which:</i>			
A: Administration	-20,166	-18,840	-18,279
Total Administration	-20,166	-18,840	-18,279
<b>Total Voted Resource Income</b>	<b>-20,166</b>	<b>-18,840</b>	<b>-18,279</b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Martin Clarke
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Martin Clarke has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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

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# Office of Gas and Electricity Markets

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## Introduction

1. This Estimate covers the resource, capital and cash expenditure of the Office of Gas and Electricity Markets.
2. The Office of Gas and Electricity Markets (OFGEM) comprises the Gas and Electricity Markets Authority, and was set up in December 2000 under the provisions of the Utilities Act 2000. OFGEM's principal objective when carrying out our functions is to protect the interests of existing and future electricity and gas consumers.
3. Monies collected on behalf of the Secretary of State, either on behalf of consumer advocacy functions, metrology functions, or in respect of the Secretary of State's own costs are shown as payments to the Department for Business, Energy and Industrial Strategy (BEIS).
4. Central expenditure is offset mainly by income from Other Government Departments, recharges in respect of the Offshore Transmission Tender regime, and licence fees recovered from the gas and electricity industries.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	701,000	-	701,000
Capital	5,239,000	-	5,239,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	701,000	-	701,000
Capital	5,239,000	-	5,239,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>7,130,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Office of Gas and Electricity Markets on:

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

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

Income arising from:

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

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	701,000	-	<b>701,000</b>
Capital	5,239,000	2,700,000	<b>2,539,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>7,130,000</b>	<b>7,244,000</b>	<b>-114,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
91,814	-91,113	701	-	-	-	5,239	-	5,239	15,207	3,730
<i>Of which:</i>										
A Gas and Electricity Markets Authority: Administration										
66,819	-66,118	701	-	-	-	5,239	-	5,239	14,507	3,730
B Ofgem E-Serve: Administration										
18,481	-18,481	-	-	-	-	-	-	-	700	-
C Gas and Electricity Markets Authority: Great Working Environment										
2,500	-2,500	-	-	-	-	-	-	-	-	-
D Energy Market Investigation Remedies										
4,014	-4,014	-	-	-	-	-	-	-	-	-
<b>Total Spending in DEL</b>										
91,814	-91,113	701	-	-	-	5,239	-	5,239	15,207	3,730
<b>Total for Estimate</b>										
91,814	-91,113	701	-	-	-	5,239	-	5,239	15,207	3,730
<i>Of which:</i>										
<b>Voted Expenditure</b>										
91,814	-91,113	701	-	-	-	5,239	-	5,239	15,207	3,730
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>701</b>	<b>15,207</b>	<b>654</b>
<b>Net Capital Requirement</b>	<b>5,239</b>	<b>3,730</b>	<b>542</b>
<b>Accruals to cash adjustments</b>	<b>1,190</b>	<b>10,097</b>	<b>-2,976</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,400	-	-2,976
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-53	-53	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	3,060	5,000	-
Increase (-) / Decrease (+) in creditors	433	5,000	-
Use of provisions	150	150	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>7,130</b>	<b>29,034</b>	<b>-1,780</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	91,814	90,801	77,053
<i>Less:</i>			
Administration DEL Income	-91,113	-75,594	-76,399
<b>Net Administration Costs</b>	<b>701</b>	<b>15,207</b>	<b>654</b>
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>701</b>	<b>15,207</b>	<b>654</b>
<i>Of which:</i>			
Resource DEL	701	15,207	654
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>701</b>	<b>15,207</b>	<b>654</b>
<i>Of which:</i>			
Resource DEL	701	15,207	654
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>701</b>	<b>15,207</b>	<b>654</b>



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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-91,113</b>	<b>-75,594</b>	<b>-76,399</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-37,099	-25,700	-25,854
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-18,618	-	-25,854
B Ofgem E-Serve: Administration	-18,481	-23,600	-
Gas and Electricity Markets Authority: Provision of hosted services	-	-2,100	-
Other Income	-	-	-1,728
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-	-	-1,728
Taxation	-54,014	-49,894	-48,817
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-47,500	-47,594	-48,817
B Ofgem E-Serve: Administration	-	700	-
C Gas and Electricity Markets Authority: Great Working Environment	-2,500	-3,000	-
D Energy Market Investigation Remedies	-4,014	-	-
Total Administration	-91,113	-75,594	-76,399
<b>Total Voted Resource Income</b>	<b>-91,113</b>	<b>-75,594</b>	<b>-76,399</b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Dermot Nolan

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

In discharging these responsibilities, particular regard is given to:

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

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



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# Office of Rail and Road

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## Introduction

1. This Estimate provides for expenditure for the Office of Rail and Road (ORR).
2. ORR, as the combined economic and safety regulator, is responsible for railway health and safety matters and the regulation of access to railways and promotion of competition in the provision of rail services. It is also responsible for promoting efficiency and economy for those providing railway services and protecting the interests of railway service users.
3. ORR is responsible for monitoring Highways England's management and operation of the strategic road network.
4. ORR acts as the appeal body, controls the network statement, monitors the competitive situation of rail services, and oversees the efficient management and fair and non-discriminatory use of rail infrastructure for Northern Ireland.
5. Further details of expenditure contained in this Estimate can be found in ORR's Annual Report and Accounts 2017.

**Part I**

£

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

Amounts required in the year ending 31 March 2018 for expenditure by Office of Rail and Road on:

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

Administration of ORR, its support establishments, all associates of non-cash items and all activities as the combined economic and safety regulator including health and safety matters, the regulation of access to railways, the promotion of rail services, efficiencies and economy for those providing railway services, protecting the interests of railway services and railway users.

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

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

Income arising from:

Regulatory licences, concession agreements, levies, charges for courses and officers loaned to other organisations, income from publications and library services, travel costs from the European Community, income from High Speed 1 Limited; Channel Tunnel Intergovernmental Commission; Channel Tunnel Authority; NIR Networks Limited.

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

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**Part I (continued)**


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

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

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

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## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
32,217	-32,214	3	-	-	-	720	-	720	4	720
<i>Of which:</i>										
A Economic regulation, admin, associated capital and other expenditure										
13,683	-13,682	1	-	-	-	720	-	720	2	720
B Safety Regulation, admin and other expenditure										
16,033	-16,032	1	-	-	-	-	-	-	1	-
C Other Regulation, admin and other expenditure										
2,501	-2,500	1	-	-	-	-	-	-	1	-
<b>Total Spending in DEL</b>										
32,217	-32,214	3	-	-	-	720	-	720	4	720
<b>Total for Estimate</b>										
32,217	-32,214	3	-	-	-	720	-	720	4	720
<i>Of which:</i>										
<b>Voted Expenditure</b>										
32,217	-32,214	3	-	-	-	720	-	720	4	720
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>3</b>	<b>4</b>	<b>755</b>
<b>Net Capital Requirement</b>	<b>720</b>	<b>720</b>	<b>292</b>
<b>Accruals to cash adjustments</b>	<b>1,277</b>	<b>1,277</b>	<b>-1,196</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-960	-883	-1,052
New provisions and adjustments to previous provisions	-	-9	-41
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-40	-76	-103
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	2,245	-
Increase (-) / Decrease (+) in creditors	2,277	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,000</b>	<b>2,001</b>	<b>-149</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	32,217	31,697	29,893
<i>Less:</i>			
Administration DEL Income	-32,214	-31,693	-29,138
<b>Net Administration Costs</b>	<b>3</b>	<b>4</b>	<b>755</b>
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>3</b>	<b>4</b>	<b>755</b>
<i>Of which:</i>			
Resource DEL	3	4	755
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>3</b>	<b>4</b>	<b>755</b>
<i>Of which:</i>			
Resource DEL	3	4	755
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>3</b>	<b>4</b>	<b>755</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-32,214</b>	<b>-31,693</b>	<b>-29,138</b>
<i>Of which:</i>			
Administration			
Other Income	-2,800	-2,800	-2,236
<i>Of which:</i>			
A Economic regulation, admin, associated capital and other expenditure	-152	-113	-146
B Safety Regulation, admin and other expenditure	-148	-137	-171
C Other Regulation, admin and other expenditure	-2,500	-2,550	-1,919
Taxation	-29,414	-28,893	-26,902
<i>Of which:</i>			
A Economic regulation, admin, associated capital and other expenditure	-13,530	-12,981	-11,871
B Safety Regulation, admin and other expenditure	-15,884	-15,912	-15,031
Total Administration	-32,214	-31,693	-29,138
<b>Total Voted Resource Income</b>	<b>-32,214</b>	<b>-31,693</b>	<b>-29,138</b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Joanna Whittington

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

In discharging these responsibilities, particular regard is given to:

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

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

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## Part III: Note L - International Subscriptions

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

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# Water Services Regulation Authority

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## Introduction

1. This Estimate provides for the funding and expenditure of the Water Services Regulation Authority (Ofwat), which was established under the Water Act 2003. Ofwat is responsible for the regulation of the water industry in England and Wales as principally set out in the Water Industry Act 1991, Water Act 2003, and Water Act 2014. Ofwat is a competition authority principally under the Competition Act 1998 and the Enterprise Act 2002 relating to commercial activities connected with water or sewerage services in England and Wales.
2. Ofwat is funded through licence fees received from the water and and/or sewerage companies and is subject to cost control.
3. The cash provision includes £141,000, relating to the part of the pension costs of the former Directors General of the Office of Water Services ('Directors General') which cannot be charged to the water industry as it relates to their services with other government departments.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	140,000	-	140,000
Capital	370,000	-	370,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	140,000	-	140,000
Capital	370,000	-	370,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,510,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Water Services Regulation Authority on:

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

Regulation of, and the application of competition law to, the water and sewerage industry in England and Wales.

Administration and operation costs of the department, including depreciation, pension payments, provisions and other non-cash items. Payments in relation to legal costs arising from carrying out legal functions including regulatory and/or competition functions.

Income arising from:

Regulatory licence fees and otherwise recovering Ofwat's costs and expenses associated with the regulation of, and being a competition authority in relation to, the water and sewerage industry in England and Wales.

Contributions towards former Director Generals' pension payments.

Recovery in respect of administration and operation costs of the department, including salary recovery for staff on loan or seconded, contributions relating to participant's share of collaborative projects, sale of fixed assets and any other miscellaneous cost recovery receipts.

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



**Part I**

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	140,000	59,000	<b>81,000</b>
Capital	370,000	162,000	<b>208,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>1,510,000</b>	<b>676,000</b>	<b>834,000</b>

**Part II: Subhead detail**

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
25,818	-25,678	140	-	-	-	370	-	370	130	360
<i>Of which:</i>										
A Water Services Regulation Authority										
25,818	-25,678	140	-	-	-	370	-	370	130	360
<b>Total Spending in DEL</b>										
<b>25,818</b>	<b>-25,678</b>	<b>140</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>370</b>	<b>-</b>	<b>370</b>	<b>130</b>	<b>360</b>
<b>Total for Estimate</b>										
<b>25,818</b>	<b>-25,678</b>	<b>140</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>370</b>	<b>-</b>	<b>370</b>	<b>130</b>	<b>360</b>
<i>Of which:</i>										
<b>Voted Expenditure</b>										
25,818	-25,678	140	-	-	-	370	-	370	130	360
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>140</b>	<b>130</b>	<b>-499</b>
<b>Net Capital Requirement</b>	<b>370</b>	<b>360</b>	<b>261</b>
<b>Accruals to cash adjustments</b>	<b>1,000</b>	<b>2,512</b>	<b>301</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-360	-359	-261
New provisions and adjustments to previous provisions	-140	-130	-146
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-45	-78	-294
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-30
Increase (-) / Decrease (+) in creditors	1,364	2,873	-288
Use of provisions	181	206	1,320
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,510</b>	<b>3,002</b>	<b>63</b>

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

: '000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	25,818	25,552	24,920
<i>Less:</i>			
Administration DEL Income	-25,678	-25,422	-25,419
<b>Net Administration Costs</b>	<b>140</b>	<b>130</b>	<b>-499</b>
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>140</b>	<b>130</b>	<b>-499</b>
<i>Of which:</i>			
Resource DEL	140	130	-499
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>140</b>	<b>130</b>	<b>-499</b>
<i>Of which:</i>			
Resource DEL	140	130	-499
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>140</b>	<b>130</b>	<b>-499</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-25,678</b>	<b>-25,422</b>	<b>-25,419</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-	-120
<i>Of which:</i>			
A: Water Services Regulation Authority	-	-	-120
Taxation	-25,678	-25,422	-25,299
<i>Of which:</i>			
A: Water Services Regulation Authority	-25,678	-25,422	-22,656
Open Water Market Limited ALB (net)	-	-	-2,643
Total Administration	-25,678	-25,422	-25,419
<b>Total Voted Resource Income</b>	<b>-25,678</b>	<b>-25,422</b>	<b>-25,419</b>

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

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No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Cathryn Ross

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.





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# Export Credits Guarantee Department

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## Introduction

1. This Estimate covers the planned budgetary expenditure of the Export Credits Guarantee Department (ECGD) and its support of UK exporters.
2. The gross Resource DEL is to cover the running costs of the Department. The net amount requested is however a token amount (of £1k) as the gross costs will be covered from the premium income that the Department receives.
3. Income received by ECGD in the course of supporting exporters scores against its Resource AME. In 2017-18 income will predominately be premium earned. Income arising from Direct Lending loans is interest earned.
4. Capital AME expenditure is for the drawdown of Direct Lending loans.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,000	-	1,000
Capital	300,000	-	300,000
<b>Annually Managed Expenditure</b>			
Resource	85,402,000	-	85,402,000
Capital	1,288,959,000	-	1,288,959,000
<b>Total Net Budget</b>			
Resource	85,403,000	-	85,403,000
Capital	1,289,259,000	-	1,289,259,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>948,463,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Export Credits Guarantee Department on:

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

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

Income arising from:

Some underwriting activity.

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

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

Income arising from:

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

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	1,000	1,000	-
Capital	300,000	135,000	<b>165,000</b>
<b>Annually Managed Expenditure</b>			
Resource	85,402,000	73,944,000	<b>11,458,000</b>
Capital	1,288,959,000	870,919,000	<b>418,040,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>948,463,000</b>	<b>897,612,000</b>	<b>50,851,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
40,700	-40,699	1	-	-	-	300	-	300	1	300
<i>Of which:</i>										
A Export Credit Guarantees and Investments										
40,700	-40,699	1	-	-	-	300	-	300	1	300
<b>Total Spending in DEL</b>										
40,700	-40,699	1	-	-	-	300	-	300	1	300
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	155,412	-70,010	85,402	1,329,433	-40,474	1,288,959	120,320	935,376
<i>Of which:</i>										
B Export Credits										
-	-	-	95,173	-54,736	40,437	-	-	-	15,316	-
C Fixed Rate Export Finance / Export Finance Assistance										
-	-	-	4,159	-2,197	1,962	-	-	-	4,232	-
D Refinanced Loans and Interest Equalisation										
-	-	-	-	-1,959	-1,959	-	-10,718	-10,718	-2,810	-11,917
E Direct Lending										
-	-	-	56,080	-11,118	44,962	1,329,433	-29,756	1,299,677	103,582	947,293
<b>Total Spending in AME</b>										
-	-	-	155,412	-70,010	85,402	1,329,433	-40,474	1,288,959	120,320	935,376
<b>Total for Estimate</b>										
40,700	-40,699	1	155,412	-70,010	85,402	1,329,733	-40,474	1,289,259	120,321	935,676
<i>Of which:</i>										
<b>Voted Expenditure</b>										
40,700	-40,699	1	155,412	-70,010	85,402	1,329,733	-40,474	1,289,259	120,321	935,676
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>85,403</b>	<b>120,321</b>	<b>-106,351</b>
<b>Net Capital Requirement</b>	<b>1,289,259</b>	<b>935,676</b>	<b>33,866</b>
<b>Accruals to cash adjustments</b>	<b>-426,199</b>	<b>-147,185</b>	<b>39,984</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-100	-250	-464
New provisions and adjustments to previous provisions	-62,088	-97,361	27,609
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-89,451	-108,405	12,839
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-284,554	91	-
Increase (-) / Decrease (+) in creditors	9,912	58,740	-
Use of provisions	82	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>948,463</b>	<b>908,812</b>	<b>-32,501</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	40,618	40,000	30,776
<i>Less:</i>			
Administration DEL Income	-40,699	-39,999	-30,775
<b>Net Administration Costs</b>	<b>-81</b>	<b>1</b>	<b>1</b>
Gross Programme Costs	155,494	221,140	-41,924
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-70,010	-100,820	-64,428
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>85,484</b>	<b>120,320</b>	<b>-106,352</b>
<b>Total Net Operating Costs</b>	<b>85,403</b>	<b>120,321</b>	<b>-106,351</b>
<i>Of which:</i>			
Resource DEL	-81	1	1
Capital DEL	-	-	-
Resource AME	85,484	120,320	-106,352
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>85,403</b>	<b>120,321</b>	<b>-106,351</b>
<i>Of which:</i>			
Resource DEL	1	1	1
Resource AME	85,402	120,320	-106,352
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>85,403</b>	<b>120,321</b>	<b>-106,351</b>

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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-40,699</b>	<b>-39,999</b>	<b>-30,775</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-40,699	-39,999	-30,775
<i>Of which:</i>			
A Export Credit Guarantees and Investments	-40,699	-39,999	-30,775
Total Administration	-40,699	-39,999	-30,775
<b>Voted Resource AME</b>	<b>-70,010</b>	<b>-100,820</b>	<b>-64,428</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-51,043	-82,755	-41,992
<i>Of which:</i>			
B Export Credits	-51,043	-82,755	-41,992
Interest and Dividends	-18,967	-18,065	-22,436
<i>Of which:</i>			
B Export Credits	-3,693	-7,275	-16,263
C Fixed Rate Export Finance / Export Finance Assistance	-2,197	-3,416	-320
D Refinanced Loans and Interest Equalisation	-1,959	-2,810	-4,674
E Direct Lending	-11,118	-4,564	-1,179
Total Programme	-70,010	-100,820	-64,428
<b>Total Voted Resource Income</b>	<b>-110,709</b>	<b>-140,819</b>	<b>-95,203</b>
<b>Voted Capital AME</b>	<b>-40,474</b>	<b>-13,517</b>	<b>-24,322</b>
<i>Of which:</i>			
Programme			
Repayments	-40,474	-13,517	-24,322
<i>Of which:</i>			
D Refinanced Loans and Interest Equalisation	-10,718	-11,917	-24,322
E Direct Lending	-29,756	-1,600	-
Total Programme	-40,474	-13,517	-24,322
<b>Total Voted Capital Income</b>	<b>-40,474</b>	<b>-13,517</b>	<b>-24,322</b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.



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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Louis Taylor

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

In discharging these responsibilities, particular regard is given to:

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

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



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

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## Introduction

1. The Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England now known generally as the Office of the Parliamentary and Health Service Ombudsman (PHSO), exists to support the Ombudsman in his role. The Ombudsman's role includes the investigation of complaints about government departments, their agencies and some other public bodies in the UK; and complaints about NHS services provided by hospitals, health authorities, trusts, general practitioners, dentists, pharmacists, opticians and other healthcare practitioners. It also includes contributing to the improvement of public sector complaint handling and public services more generally.
2. The work of PHSO is governed by the Parliamentary Commissioners Act 1967 and the Health Service Commissioners Act 1993. The Ombudsman is an independent office-holder appointed by the Crown.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	32,285,000	187,000	32,472,000
Capital	700,000	-	700,000
<b>Annually Managed Expenditure</b>			
Resource	-4,051,000	-	-4,051,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	28,234,000	187,000	28,421,000
Capital	700,000	-	700,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>31,885,000</b>		

Amounts required in the year ending 31 March 2018 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.

Any initial preliminary and transitional costs associated with preparation for the Public Ombudsman Service.

Income arising from:

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 onerous leases, early departure, legal costs and dilapidations.

**Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England** will account for this Estimate.

**Part I**

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	32,285,000	15,045,000	<b>17,240,000</b>
Capital	700,000	315,000	<b>385,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-4,051,000	-	<b>-4,051,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>31,885,000</b>	<b>14,627,000</b>	<b>17,258,000</b>

**Part II: Subhead detail**

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
-	-	-	34,742	-2,457	32,285	700	-	700	33,629	700
<i>Of which:</i>										
A Administration										
-	-	-	34,742	-2,457	32,285	700	-	700	33,629	700
<b>Non-voted expenditure</b>										
-	-	-	187	-	187	-	-	-	187	-
<i>Of which:</i>										
B Ombudsman's salary and social security										
-	-	-	187	-	187	-	-	-	187	-
<b>Total Spending in DEL</b>										
-	-	-	34,929	-2,457	32,472	700	-	700	33,816	700
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-4,051	-	-4,051	-	-	-	2,749	-
<i>Of which:</i>										
C Use of provisions										
-	-	-	-4,051	-	-4,051	-	-	-	2,749	-
<b>Total Spending in AME</b>										
-	-	-	-4,051	-	-4,051	-	-	-	2,749	-
<b>Total for Estimate</b>										
-	-	-	30,878	-2,457	28,421	700	-	700	36,565	700
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	30,691	-2,457	28,234	700	-	700	36,378	700
<b>Non Voted Expenditure</b>										
-	-	-	187	-	187	-	-	-	187	-

**Part II: Resource to cash reconciliation**

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>28,421</b>	<b>36,565</b>	<b>28,598</b>
<b>Net Capital Requirement</b>	<b>700</b>	<b>700</b>	<b>381</b>
<b>Accruals to cash adjustments</b>	<b>2,951</b>	<b>-2,839</b>	<b>701</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,100	-1,100	-1,000
New provisions and adjustments to previous provisions	-254	-4,199	312
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-60	-18
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-150
Increase (-) / Decrease (+) in creditors	-	493	79
Use of provisions	4,305	2,027	1,478
<b>Removal of non-voted budget items</b>	<b>-187</b>	<b>-187</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-187	-187	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>31,885</b>	<b>34,239</b>	<b>29,680</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	30,878	37,465	31,180
<i>Less:</i>			
Programme DEL Income	-2,457	-900	-1,282
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>28,421</b>	<b>36,565</b>	<b>29,898</b>
<b>Total Net Operating Costs</b>	<b>28,421</b>	<b>36,565</b>	<b>29,898</b>
<i>Of which:</i>			
Resource DEL	28,167	32,366	30,388
Capital DEL	-	-	-
Resource AME	254	4,199	-312
Capital AME	-	-	-
Non-budget	-	-	-178
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-1,300
<b>Total Resource Budget</b>	<b>28,421</b>	<b>36,565</b>	<b>28,598</b>
<i>Of which:</i>			
Resource DEL	32,472	33,816	30,388
Resource AME	-4,051	2,749	-1,790
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>28,421</b>	<b>36,565</b>	<b>28,598</b>



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

£'000

	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource DEL</b>	<b>-2,457</b>	<b>-900</b>	<b>-1,282</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-	-900	-1,282
<i>Of which:</i>			
A: Administration	-	-900	-1,282
Other Income	-2,457	-	-
<i>Of which:</i>			
A: Administration	-2,457	-	-
Total Programme	-2,457	-900	-1,282
<b>Total Voted Resource Income</b>	<b>-2,457</b>	<b>-900</b>	<b>-1,282</b>

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

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No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Rob Behrens

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

In discharging these responsibilities, particular regard is given to:

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

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



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# House of Lords

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## Introduction

1. This Estimate covers allowances and expenses paid to Members of the House of Lords for the purpose of their parliamentary duties, together with the administrative and accommodation costs of the House of Lords. It includes the payment of staff salaries and pensions, supplies, catering and retail services, the House of Lords' share of accommodation and security costs for the Parliamentary Estate shared with the House of Commons, other shared services, financial assistance to opposition parties, and grants and grants-in-aid to Parliamentary bodies and organisations who promote the House of Lords' objectives.
2. Control is vested in the House of Lords' Commission, appointed each session. The spending plans provide for a uniform level of service to the House and its Committees.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	113,207,000	-	113,207,000
Capital	55,396,000	-	55,396,000
<b>Annually Managed Expenditure</b>			
Resource	10,000,000	-	10,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	123,207,000	-	123,207,000
Capital	55,396,000	-	55,396,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>166,327,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by House of Lords on:

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

Members' expenses and allowances; administrative and accommodation costs, including staff salaries and pensions; security; stationery; printing; financial assistance to opposition parties; grants and grants-in-aid to Parliamentary bodies and organisations who promote the House of Lords' objectives; and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

Catering and retail sales; rental income; reproductions of works of art; pension scheme related income; fees; other charges and receipts in connection with parliamentary activities.

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

Pensions; administrative and accommodation costs; and provisions and other non-cash costs falling in AME.

**House of Lords Administration** will account for this Estimate.

**Part I**

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	113,207,000	56,060,000	<b>57,147,000</b>
Capital	55,396,000	24,164,000	<b>31,232,000</b>
<b>Annually Managed Expenditure</b>			
Resource	10,000,000	-	<b>10,000,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>166,327,000</b>	<b>71,334,000</b>	<b>94,993,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
-	-	-	118,553	-5,346	113,207	55,396	-	55,396	104,332	51,259
<i>Of which:</i>										
A Administration										
-	-	-	87,272	-5,299	81,973	2,998	-	2,998	78,364	5,447
B Works Services										
-	-	-	31,281	-47	31,234	52,398	-	52,398	25,968	45,812
<b>Total Spending in DEL</b>										
-	-	-	118,553	-5,346	113,207	55,396	-	55,396	104,332	51,259
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	10,000	-	10,000	-	-	-	1,500	-
<i>Of which:</i>										
C Administration										
-	-	-	10,000	-	10,000	-	-	-	1,500	-
<b>Total Spending in AME</b>										
-	-	-	10,000	-	10,000	-	-	-	1,500	-
<b>Total for Estimate</b>										
-	-	-	128,553	-5,346	123,207	55,396	-	55,396	105,832	51,259
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	128,553	-5,346	123,207	55,396	-	55,396	105,832	51,259
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>123,207</b>	<b>105,832</b>	<b>95,987</b>
<b>Net Capital Requirement</b>	<b>55,396</b>	<b>51,259</b>	<b>26,140</b>
<b>Accruals to cash adjustments</b>	<b>-12,276</b>	<b>-12,842</b>	<b>91,221</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-18,316	-9,482	-11,318
New provisions and adjustments to previous provisions	-	-	-11
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-67	-70	-67
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	27	10	62
Increase (+) / Decrease (-) in debtors	470	100	1,077
Increase (-) / Decrease (+) in creditors	-890	-3,400	1,478
Use of provisions	6,500	-	100,000
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>166,327</b>	<b>144,249</b>	<b>213,348</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	128,553	110,973	100,884
<i>Less:</i>			
Programme DEL Income	-5,346	-5,141	-4,897
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>123,207</b>	<b>105,832</b>	<b>95,987</b>
<b>Total Net Operating Costs</b>	<b>123,207</b>	<b>105,832</b>	<b>95,987</b>
<i>Of which:</i>			
Resource DEL	113,207	104,332	92,383
Capital DEL	-	-	-
Resource AME	10,000	1,500	3,604
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	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>123,207</b>	<b>105,832</b>	<b>95,987</b>
<i>Of which:</i>			
Resource DEL	113,207	104,332	92,383
Resource AME	10,000	1,500	3,604
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>123,207</b>	<b>105,832</b>	<b>95,987</b>

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


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**£'000**

	<b>2017-18 Plans</b>	<b>2016-17 Provision</b>	<b>2015-16 Outturn</b>
<b>Voted Resource DEL</b>	<b>-5,346</b>	<b>-5,141</b>	<b>-4,897</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-5,346	-5,141	-4,897
<i>Of which:</i>			
A: Administration	-5,299	-5,094	-4,810
B: Works Services	-47	-47	-87
Total Programme	-5,346	-5,141	-4,897
<b>Total Voted Resource Income</b>	<b>-5,346</b>	<b>-5,141</b>	<b>-4,897</b>

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

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No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

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The Accounting Officer prepares resource accounts for each financial year.

The following appointment made by Her Majesty by Letters Patent includes the role of ex-officio Accounting Officer responsible for the expenditure within this Estimate:

**Accounting Officer:** Ed Ollard, Clerk of the Parliaments

Ed Ollard, Clerk of the Parliaments has personal responsibility for the proper presentation of the resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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



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# House of Commons: Members

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## Introduction

1. This Estimate covers expenditure arising from; The Exchequer contribution to the Parliamentary Contributory Pension Fund (PCPF); payroll costs of Members appointed to specific parliamentary duties, financial assistance to Opposition parties to support them in the discharge of their Parliamentary or representative functions, grants and grants-in-aid to organisations who promote the House of Commons' objectives, other general costs and non-cash items.
2. A separate Estimate is laid by both the Independent Parliamentary Standards Authority (IPSA) and the House of Commons Administration to cover the additional operating costs of Parliament.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	16,788,000	-	16,788,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	16,788,000	-	16,788,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	16,738,000		

Amounts required in the year ending 31 March 2018 for expenditure by House of Commons: Members on:

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

The House of Commons Members' Estimate is to cover expenditure arising from: The Exchequer contribution to the Parliamentary Contributory Pension Fund (PCPF); payroll costs of Members appointed to specific parliamentary duties, financial assistance to Opposition parties to support them in the discharge of their Parliamentary or representative functions, grants and grants-in-aid to organisations who promote the House of Commons' objectives, other general costs and non-cash items.

**The Clerk of the House of Commons** will account for this Estimate.



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**Part I**


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£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	16,788,000	9,740,000	7,048,000
Capital	-	90,000	-90,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	16,738,000	9,358,000	7,380,000

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## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
-	-	-	16,788	-	16,788	-	-	-	21,645	200
<i>Of which:</i>										
A Members' salaries, allowances and other costs										
-	-	-	16,788	-	16,788	-	-	-	21,645	200
<b>Total Spending in DEL</b>										
-	-	-	16,788	-	16,788	-	-	-	21,645	200
<b>Total for Estimate</b>										
-	-	-	16,788	-	16,788	-	-	-	21,645	200
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	16,788	-	16,788	-	-	-	21,645	200
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>16,788</b>	<b>21,645</b>	<b>-199,396</b>
<b>Net Capital Requirement</b>	<b>-</b>	<b>200</b>	<b>2,927</b>
<b>Accruals to cash adjustments</b>	<b>-50</b>	<b>-1,050</b>	<b>221,627</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-1,000	-423
New provisions and adjustments to previous provisions	-	-	221,649
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-50	-50	-35
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>16,738</b>	<b>20,795</b>	<b>25,158</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	16,788	21,645	-199,396
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>16,788</b>	<b>21,645</b>	<b>-199,396</b>
<b>Total Net Operating Costs</b>	<b>16,788</b>	<b>21,645</b>	<b>-199,396</b>
<i>Of which:</i>			
Resource DEL	16,788	21,645	495,896
Capital DEL	-	-	-
Resource AME	-	-	-695,292
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>16,788</b>	<b>21,645</b>	<b>-199,396</b>
<i>Of which:</i>			
Resource DEL	16,788	21,645	495,896
Resource AME	-	-	-695,292
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>16,788</b>	<b>21,645</b>	<b>-199,396</b>

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

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No departmental income is expected in 2017-18, 2016-17 or 2015-16.

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

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No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** David Natzler, Clerk of the House of Commons

David Natzler, Clerk of the House of Commons has personal responsibility for the proper presentation of the Members' annual accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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





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# Crown Estate Office

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## Introduction

1. This Estimate provides for a contribution to the salaries of the Crown Estate Commissioners and their staff, the expenses of their office and associated non-cash items. Up to the reign of King George III the reigning sovereign received the rents and profits of the Crown Estate. Since 1760 the surplus rents and profits (after deducting management expenses) have at the beginning of each reign been surrendered by the Sovereign to Parliament as part of the arrangements for the provision of the Civil List. The arrangement continues under the Sovereign Grant which has replaced the Civil List. The Estate itself remains part of the hereditary possessions of the Sovereign in the right of the Crown.

2. The Crown Estate is not a Government property, but neither is it part of the private estate of the reigning monarch. The Estate is managed by the Crown Estate Commissioners under the powers vested in them by The Crown Estate Act 1961, which provided for their salaries, and those of their staff and the expenses of their office to be paid out of monies voted by Parliament. The other administrative costs of managing the Estate are paid out of the Estate revenues as part of the management expenses. The surplus revenues are paid to the Consolidated Fund at the end of each year and score as a miscellaneous receipt. For 2015-16 £304.1 million was paid to the Consolidated Fund. For reference, full accounts are produced in June each year under section 2(5) of The Crown Estate Act 1961 (9 and 10 Eliz 2 Ch 55). Additionally, the annual Commissioners' Report is available, on request.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,365,000	-	2,365,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,365,000	-	2,365,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>2,357,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Crown Estate Office on:

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

A contribution to the salary and administrative costs of the Crown Estate Commissioners and associated non-cash items.

**Crown Estate Office** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,365,000	1,064,000	<b>1,301,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>2,357,000</b>	<b>1,061,000</b>	<b>1,296,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<i>Of which:</i>										
A Administration										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<b>Total Spending in AME</b>										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<b>Total for Estimate</b>										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>2,365</b>	<b>2,365</b>	<b>2,365</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-8</b>	<b>-8</b>	<b>-8</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-8	-8	-8
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,357</b>	<b>2,357</b>	<b>2,357</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	2,365	2,365	2,365
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>2,365</b>	<b>2,365</b>	<b>2,365</b>
<b>Total Net Operating Costs</b>	<b>2,365</b>	<b>2,365</b>	<b>2,365</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	2,365	2,365	2,365
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>2,365</b>	<b>2,365</b>	<b>2,365</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	2,365	2,365	2,365
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>2,365</b>	<b>2,365</b>	<b>2,365</b>

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

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No departmental income is expected in 2017-18 or 2016-17. No departmental income was received in 2015-16

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Alison Nimmo, the Second Commissioner and Chief Executive

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

In discharging these responsibilities, particular regard is given to:

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

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



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# Armed Forces Pension and Compensation Schemes

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## Introduction

1. This Estimate provides for the payment of pensions and other benefits to persons covered by the Armed Forces Pension & Compensation Schemes (AFPCS), the rules for which are set out in the Armed Forces Pension Regulations Statutory Instrument Order 2014, the Armed Forces Early Departure Payments Scheme Regulations Statutory Instrument 2014, the Armed Forces (Transitional Provisions) Pensions Regulations Statutory Instrument 2015, the Armed Forces (Pensions and Compensation) Act 2004, the Royal Navy Orders in Council, the Army Pensions Warrant and the Queen's Regulations for the Royal Air Force.
2. The Armed Forces Pension Scheme is an unfunded, non-contributory, public service occupational pension scheme for members of the Armed Forces. Benefits include pension and lump sum on retirement, payments to widows, widowers and dependants of members who die in service or retirement. Provision is made for the refund of contributions to early leavers, and for the payment of and receipt of transfer payments in respect of members moving out of and into employment covered by the scheme.
3. The Estimate also provides for the Armed Forces Bereavement Scholarship Scheme, with reimbursement of payments made by the Department for Business, Energy and Industrial Strategy and the Devolved Administrations of Scotland, Northern Ireland and Wales.
4. The Ministry of Defence is responsible for administering the AFPCS; the related staff and other costs are borne on the Ministry of Defence Estimate.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	6,800,060,000	-	6,800,060,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	6,800,060,000	-	6,800,060,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,523,841,000</b>		

Amounts required in the year ending 31 March 2018 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.

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

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**Part I (continued)**


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£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	6,800,060,000	2,395,554,000	<b>4,404,506,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>1,523,841,000</b>	<b>679,131,000</b>	<b>844,710,000</b>

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**Part II: Subhead detail**

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	9,781,840	-2,981,780	6,800,060	-	-	-	5,363,454	-
<i>Of which:</i>										
A Retired pay, pensions and other payments to ex-service personnel										
-	-	-	9,781,840	-2,981,780	6,800,060	-	-	-	5,363,454	-
<b>Total Spending in AME</b>										
-	-	-	9,781,840	-2,981,780	6,800,060	-	-	-	5,363,454	-
<b>Total for Estimate</b>										
-	-	-	9,781,840	-2,981,780	6,800,060	-	-	-	5,363,454	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	9,781,840	-2,981,780	6,800,060	-	-	-	5,363,454	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>6,800,060</b>	<b>5,363,454</b>	<b>5,916,924</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-5,276,219</b>	<b>-3,854,273</b>	<b>-4,344,045</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-9,781,840	-8,263,106	-8,834,088
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	634	2,883	89,869
Increase (-) / Decrease (+) in creditors	13,490	-3,805	-2,230
Use of provisions	4,491,497	4,409,755	4,402,404
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,523,841</b>	<b>1,509,181</b>	<b>1,572,879</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Programme Costs	9,781,840	8,263,106	8,834,088
<i>Of which:</i>			
Increases in liability	4,395,737	3,030,675	3,254,362
Interest on scheme liability	5,386,103	5,232,431	5,579,726
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-2,981,780	-2,897,710	-2,916,317
Transfers in	-	-1,942	-847
Other income	-	-	-
<b>Net Programme Costs</b>	<b>6,800,060</b>	<b>5,363,454</b>	<b>5,916,924</b>
<b>Total Net Operating Costs</b>	<b>6,800,060</b>	<b>5,363,454</b>	<b>5,916,924</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	6,800,060	5,363,454	5,916,924
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>6,800,060</b>	<b>5,363,454</b>	<b>5,916,924</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	6,800,060	5,363,454	5,916,924
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>6,800,060</b>	<b>5,363,454</b>	<b>5,916,924</b>

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

£'000

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	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource AME</b>	<b>-2,981,780</b>	<b>-2,899,652</b>	<b>-2,917,164</b>
<i>Of which:</i>			
Programme			
Pensions	-2,981,780	-2,899,652	-2,917,164
<i>Of which:</i>			
A Retired pay, pensions and other payments to ex-service personnel	-2,981,780	-2,899,652	-2,917,164
Total Programme	-2,981,780	-2,899,652	-2,917,164
<b>Total Voted Resource Income</b>	<b>-2,981,780</b>	<b>-2,899,652</b>	<b>-2,917,164</b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.



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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Stephen Lovegrove

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

In discharging these responsibilities, particular regard is given to:

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

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



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

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### **Introduction**

1. This Estimate covers the payments of pensions and grants under various superannuation schemes relating to service overseas. The main components are pensions, including UK supplements and increases, of former officers of the India, Pakistan and Burma civil and military services and their dependants, and of former colonial public servants and their dependants; pensions for beneficiaries of certain former overseas pension funds for which the UK assumed responsibility; contributions to pension funds guaranteed by the UK; refunds of contributions made by overseas governments; and war service credit.
2. The resource provision in the Estimate is for the interest cost arising during the year from the increases in the present value of the discounted provision for scheme liabilities because the benefits are one year closer to settlement. The schemes are closed with no active members and there is therefore no resource provision for current service costs.
3. The Net Cash Requirement reflects planned payments to pensioners during the year.
4. The administration costs associated with the Estimate are met from the Department for International Development Estimate.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	22,030,000	-	22,030,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	22,030,000	-	22,030,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>66,150,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Department for International Development: Overseas Superannuation on:

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

Pension and superannuation payments, grants and compensation payments, etc. in respect of overseas services; pension for beneficiaries of certain former overseas pension funds for which the UK assumed responsibility; contributions to pension funds guaranteed by the UK; refund of contributions made by overseas governments; war service credit; and associated non-cash items such as adjustments to pension scheme liabilities like interest on outstanding scheme liabilities.

Department for International Development will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	22,030,000	14,963,000	<b>7,067,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>66,150,000</b>	<b>31,658,000</b>	<b>34,492,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	22,030	-	22,030	-	-	-	33,251	-
<i>Of which:</i>										
A Interest On Liabilities and Other Expenses										
-	-	-	22,030	-	22,030	-	-	-	33,251	-
<b>Total Spending in AME</b>										
-	-	-	22,030	-	22,030	-	-	-	33,251	-
<b>Total for Estimate</b>										
-	-	-	22,030	-	22,030	-	-	-	33,251	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	22,030	-	22,030	-	-	-	33,251	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>22,030</b>	<b>33,251</b>	<b>32,600</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>44,120</b>	<b>37,099</b>	<b>41,100</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-22,030	-33,251	-32,600
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	66,150	70,350	73,700
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>66,150</b>	<b>70,350</b>	<b>73,700</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Programme Costs	22,030	33,251	32,600
<i>Of which:</i>			
Increases in liability	-	-	-
Interest on scheme liability	22,030	33,251	32,600
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-	-	-
Transfers in	-	-	-
Other income	-	-	-
<b>Net Programme Costs</b>	<b>22,030</b>	<b>33,251</b>	<b>32,600</b>
<b>Total Net Operating Costs</b>	<b>22,030</b>	<b>33,251</b>	<b>32,600</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	22,030	33,251	32,600
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>22,030</b>	<b>33,251</b>	<b>32,600</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	22,030	33,251	32,600
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>22,030</b>	<b>33,251</b>	<b>32,600</b>

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

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No departmental income is expected in 2017-18 or 2016-17. No departmental income was received in 2015-16.



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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

Section in Part II: Subhead Detail	Service	£'000
A - AME	Payments to pensioners for service with the Cotton Research Corporation.	15
A - AME	Grants to certain former civil servants of the Republic of Yemen and its predecessors and to former civil servants of Burma, Guyana, Jamaica, Somaliland, Tanzania, Uganda, Zanzibar and the East African Community under the Carr/Robertson Assurance 1964.	153
A - AME	Pensions to and in respect of certain officers and warrant officers of the former British India and Burma armed forces analogous to the pensions payable to British armed forces personnel under the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order, as amended.	119
A - AME	Pensions in respect of certain Palestine Police personnel analogous to the pensions payable to British civilians under the Personal Injuries Civilian Scheme.	9

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

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Nature of liability	£'000
Hong Kong (Overseas Public Servants) Act 1996 - Sterling Safeguard for the value of public service pensions.	85,000
Spouses' pensions – liability may arise upon event of death of members who have such an entitlement but existence of living spouse unknown to Superannuation Scheme.	Unquantifiable

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# National Health Service Pension Scheme

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## Introduction

1. This Estimate covers the payment of pension and other benefits to persons covered by the National Health Service (NHS) Pension Scheme. The rules of the scheme are set out in the National Health Service Regulations 1995 (as amended) and 2008 and 2015.
2. Membership of the scheme is open to most employees in the NHS and for doctors and dentists in general practice and the benefits include pension and lump sum on retirement, payments to widows, widowers and dependants of participants who die in service or retirement. Provision is also made for refunds of contributions to early leavers, and for payment and receipt of transfer payments in respect of persons moving out of and into employments covered by the scheme. The Estimate includes the increase payable in accordance with the Annual Review Orders made under section 59 of the Social Security Pension Act 1975.
3. The scheme is notionally funded for the basic benefits and pensions increase. The scheme's income consists of receipts from contributions (both employer and employee), capitalised and ongoing payments for premature retirements and transfers from other pension schemes. These are used to offset the payment of benefits.
4. The NHS Business Services Authority is responsible for administering the scheme. The related running costs are borne by the Department of Health Estimate.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	26,127,252,000	-	26,127,252,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	26,127,252,000	-	26,127,252,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-42,000,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by National Health Service Pension Scheme on:

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

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

Income arising from:

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

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	26,127,252,000	8,242,902,000	<b>17,884,350,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>-42,000,000</b>	-	<b>-42,000,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	36,818,252	-10,691,000	26,127,252	-	-	-	18,737,000	-
<i>Of which:</i>										
A Pensions										
-	-	-	36,818,252	-10,691,000	26,127,252	-	-	-	18,737,000	-
<b>Total Spending in AME</b>										
-	-	-	36,818,252	-10,691,000	26,127,252	-	-	-	18,737,000	-
<b>Total for Estimate</b>										
-	-	-	36,818,252	-10,691,000	26,127,252	-	-	-	18,737,000	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	36,818,252	-10,691,000	26,127,252	-	-	-	18,737,000	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>26,127,252</b>	<b>18,737,000</b>	<b>19,323,868</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-26,169,252</b>	<b>-18,459,538</b>	<b>-19,772,111</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-36,818,252	-29,101,000	-29,654,962
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-45,000	311,610	96,764
Increase (-) / Decrease (+) in creditors	-22,000	852	-53,521
Use of provisions	10,716,000	10,329,000	9,839,608
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-42,000</b>	<b>277,462</b>	<b>-448,243</b>



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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Programme Costs	36,818,252	29,101,000	29,654,962
<i>Of which:</i>			
Increases in liability	22,334,713	15,301,000	15,654,962
Interest on scheme liability	14,483,539	13,800,000	14,000,000
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-10,581,000	-10,259,000	-10,186,949
Transfers in	-60,000	-55,000	-81,382
Other income	-50,000	-50,000	-62,763
<b>Net Programme Costs</b>	<b>26,127,252</b>	<b>18,737,000</b>	<b>19,323,868</b>
<b>Total Net Operating Costs</b>	<b>26,127,252</b>	<b>18,737,000</b>	<b>19,323,868</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	26,127,252	18,737,000	19,323,868
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>26,127,252</b>	<b>18,737,000</b>	<b>19,323,868</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	26,127,252	18,737,000	19,323,868
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>26,127,252</b>	<b>18,737,000</b>	<b>19,323,868</b>

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

£'000

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	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource AME</b>	<b>-10,691,000</b>	<b>-10,364,000</b>	<b>-10,331,094</b>
<i>Of which:</i>			
Programme			
Pensions	-10,691,000	-10,364,000	-10,331,094
<i>Of which:</i>			
A Pensions	-10,691,000	-10,364,000	-10,331,094
Total Programme	-10,691,000	-10,364,000	-10,331,094
<b>Total Voted Resource Income</b>	<b>-10,691,000</b>	<b>-10,364,000</b>	<b>-10,331,094</b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Nick Scholte

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

In discharging these responsibilities, particular regard is given to:

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

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

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# Teachers' Pension Scheme (England and Wales)

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## Introduction

- 1 This Estimate provides for the payments of pensions and lump sum benefits to persons covered by the Teachers' Pension Scheme (TPS). The rules of the scheme are contained in the Teachers' Pension Scheme Regulations 2014. The scheme is an unfunded, contributory, public service occupational pension scheme and applies mainly to teachers employed in schools in England and Wales and their dependants. Provision is made for the refund of contributions to early leavers, and for the payment of and receipt of transfer payments in respect of teachers moving out of and into employment covered by the scheme. The Estimate also includes the increase payable in accordance with the Annual Review orders made under Section 59 of the Social Security Pensions Act 1975 and Section 109 of the Pensions Schemes Act 1993.
- 2 The Estimate also provides for premature retirement compensation payments made on behalf of employers and for the recovery of costs of those payments from employers.
- 3 Part of the TPS income consists of actual receipts, e.g. contributions from employers and employees, transfer of payments from other superannuation schemes etc. These are used to meet expenditure on benefits, although in practice there is no correlation between receipts and expenditure.
- 4 Benefits and contributions are carried to a statutory account and valued every 4 years by the scheme actuary. Any deficiency or surplus revealed in valuations will be addressed by adjusting employer contributions rates for the subsequent period until the next scheduled valuation, subject to the application of the employer cost cap mechanism.
- 5 The costs of administering the scheme are now met by the Scheme, these were previously included in the Department for Education's supply estimate.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	15,516,562,000	-	15,516,562,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	15,516,562,000	-	15,516,562,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>3,554,912,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Teachers' Pension Scheme (England and Wales) on:

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

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

Income arising from:

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

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	15,516,562,000	5,282,807,000	<b>10,233,755,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>3,554,912,000</b>	<b>1,539,009,000</b>	<b>2,015,903,000</b>

**Part II: Subhead detail**

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	21,882,841	-6,366,279	15,516,562	-	-	-	11,432,174	-
<i>Of which:</i>										
A Pensions and associated payments										
-	-	-	21,882,841	-6,366,279	15,516,562	-	-	-	11,432,174	-
<b>Total Spending in AME</b>										
-	-	-	21,882,841	-6,366,279	15,516,562	-	-	-	11,432,174	-
<b>Total for Estimate</b>										
-	-	-	21,882,841	-6,366,279	15,516,562	-	-	-	11,432,174	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	21,882,841	-6,366,279	15,516,562	-	-	-	11,432,174	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>15,516,562</b>	<b>11,432,174</b>	<b>12,125,167</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-11,961,650</b>	<b>-8,032,614</b>	<b>-8,575,688</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-21,858,910	-17,751,116	-18,112,444
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	4,537	66,765	26,403
Increase (-) / Decrease (+) in creditors	-6,372	-3,391	-14,201
Use of provisions	9,899,095	9,655,128	9,524,554
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>3,554,912</b>	<b>3,399,560</b>	<b>3,549,479</b>



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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Programme Costs	21,882,841	17,771,513	18,136,746
<i>Of which:</i>			
Increases in liability	11,977,393	7,904,681	8,273,894
Interest on scheme liability	9,881,517	9,846,435	9,838,550
Other expenditure	23,931	20,397	24,302
<i>Less:</i>			
Contributions received	-6,322,367	-6,295,196	-5,972,435
Transfers in	-23,759	-24,423	-27,083
Other income	-20,153	-19,720	-12,061
<b>Net Programme Costs</b>	<b>15,516,562</b>	<b>11,432,174</b>	<b>12,125,167</b>
<b>Total Net Operating Costs</b>	<b>15,516,562</b>	<b>11,432,174</b>	<b>12,125,167</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	15,516,562	11,432,174	12,125,167
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>15,516,562</b>	<b>11,432,174</b>	<b>12,125,167</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	15,516,562	11,432,174	12,125,167
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>15,516,562</b>	<b>11,432,174</b>	<b>12,125,167</b>

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

£'000

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	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource AME</b>	<b>-6,366,279</b>	<b>-6,339,339</b>	<b>-6,011,579</b>
<i>Of which:</i>			
Programme			
Pensions	-6,366,279	-6,339,339	-6,011,579
<i>Of which:</i>			
A Pensions and associated payments	-6,366,279	-6,339,339	-6,011,579
Total Programme	-6,366,279	-6,339,339	-6,011,579
<b>Total Voted Resource Income</b>	<b>-6,366,279</b>	<b>-6,339,339</b>	<b>-6,011,579</b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Jonathan Slater

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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Nature of liability	£'000
In the unlikely event of a default by the approved Additional Voluntary Contributions provider, the Scheme will guarantee pension payments. This guarantee does not apply to members who make payments to other institutions offering Free Standing AVCs.	71,135



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# UK Atomic Energy Authority Pension Schemes

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## Introduction

1. This Estimate covers the provision of pensions and lump sums to retired members or their dependants, transfer values for members transferring to other schemes and repayments of contributions under the UK Atomic Energy Authority pension schemes.
2. There are three schemes: the Combined Scheme (CPS), the Principal Non-Industrial Superannuation Scheme (PNISS), and the Protected Persons Superannuation Scheme (PPSS). The schemes cover employees of the UK Atomic Energy Authority, the Civil Nuclear Police Authority, National Nuclear Laboratories, International Nuclear Services, former employees of British Nuclear Fuels plc and some employees of the Health Protection Agency, the Engineering and Physical Sciences Research Council, the Science and Technology Facilities Council, and former UK Atomic Energy Authority employees who transferred to the Ministry of Defence Atomic Weapons Establishment (AWE). The PNISS and PPSS are closed to new entrants.
3. The income consists of contributions from employers and employees, and transfer values in respect of staff joining from other schemes.
4. Assumptions for 2017-18 compared to 2016-17 are:

	2016-17			2017-18		
		Average pension			Average pension	
	Number	Annual	Weekly	Number	Annual	Weekly
Pensioners	16,477	£14,971	£288	16,394	£15,132	£289
Dependents	5,573	£6,000	£115	5,497	£6,063	£116

5. Associated administrative costs are borne by the UK Atomic Energy Authority who recover the appropriate proportion from the other participating employers.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	258,172,000	-	258,172,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	258,172,000	-	258,172,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>225,998,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by UK Atomic Energy Authority Pension Schemes on:

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

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

Income arising from:

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

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	258,172,000	124,094,000	<b>134,078,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>225,998,000</b>	<b>116,520,000</b>	<b>109,478,000</b>



## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	289,319	-31,147	258,172	-	-	-	275,765	-
<i>Of which:</i>										
A Pensions, transfer values, repayments of contributions										
-	-	-	289,319	-31,147	258,172	-	-	-	275,765	-
<b>Total Spending in AME</b>										
-	-	-	289,319	-31,147	258,172	-	-	-	275,765	-
<b>Total for Estimate</b>										
-	-	-	289,319	-31,147	258,172	-	-	-	275,765	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	289,319	-31,147	258,172	-	-	-	275,765	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>258,172</b>	<b>275,765</b>	<b>261,257</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-32,174</b>	<b>-40,164</b>	<b>-42,076</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-289,319	-308,152	-294,564
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	22,000	-
Use of provisions	257,145	245,988	252,488
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>225,998</b>	<b>235,601</b>	<b>219,181</b>

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

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Programme Costs	289,319	308,152	294,564
<i>Of which:</i>			
Increases in liability	54,999	55,522	52,773
Interest on scheme liability	234,320	252,630	241,791
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-27,676	-27,521	-28,855
Transfers in	-2,314	-4,501	-3,968
Other income	-1,157	-365	-484
<b>Net Programme Costs</b>	<b>258,172</b>	<b>275,765</b>	<b>261,257</b>
<b>Total Net Operating Costs</b>	<b>258,172</b>	<b>275,765</b>	<b>261,257</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	258,172	275,765	261,257
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>258,172</b>	<b>275,765</b>	<b>261,257</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	258,172	275,765	261,257
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>258,172</b>	<b>275,765</b>	<b>261,257</b>

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

£'000

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	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource AME</b>	<b>-31,147</b>	<b>-32,387</b>	<b>-33,307</b>
<i>Of which:</i>			
Programme			
Pensions	-31,147	-32,387	-33,307
<i>Of which:</i>			
A Pensions, transfer values, repayments of contributions	-31,147	-32,387	-33,307
Total Programme	-31,147	-32,387	-33,307
<b>Total Voted Resource Income</b>	<b>-31,147</b>	<b>-32,387</b>	<b>-33,307</b>

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

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Alex Chisholm

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

# Ministry of Justice: Judicial Pensions Scheme

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## Introduction

1. This Estimate covers the payment of pensions and other benefits to persons covered by the Judicial Pensions Scheme (JPS).
2. Provision is made within this Estimate for:
  - a) Interest costs arising on the accruing cost of all judicial pensions during the year. This amount is equivalent to unwinding the discount originally included in the scheme liabilities and it accounts for the fact that future pension benefits are one year closer to settlement;
  - b) The increase in the value of the future pension liability (core pension entitlements and pension increases), earned during the period but payable in the future, with respect to currently serving members of the judiciary whose salaries are paid from the departmental resources; and
  - c) The increase in the value of the future pension liability (core pension entitlements and pension increases), earned during the period but payable in future, with respect to currently serving members of the judiciary whose salaries are met directly from the Consolidated Fund.
3. The Scheme's Appointing Bodies meet the costs of pension cover for their Judicial Office Holders by payments of set charges on an accruals basis. These charges are known as "Accruing Superannuation Liability Charges (ASLCs)". In addition scheme members pay personal pension contributions (PPC) towards their future pensions. ASLCs and PPCs constitute the income of the JPS.
4. This Estimate assumes an ASLC rate of 38.45% in line with 2017-18 contributions and as recommended by the Government Actuary's Department. The personal contributions of the members range between 4.60% and 8.05% according to their annual pensionable earnings.
5. Within the JPS a new scheme, Fee Paid JPS 2017, will become operational from 1st April 2017. An estimate of the expected pension and lump sum costs of this scheme has been included in the Estimate for the first time. There are complications in that some judges have already retired and have received interim payments. This will mean that the new pensioners in the first year will be considerably higher than if members had joined the scheme on appointment. The inclusion of this new scheme within the Estimate has the effect of reducing the net cash requirement surplus of the JPS.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	115,439,000	104,217,000	219,656,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	115,439,000	104,217,000	219,656,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-29,906,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Ministry of Justice: Judicial Pensions Scheme on:

**Annually Managed Expenditure:**Expenditure arising from:

Pensions etc, in respect of members of the Judicial Pension Scheme, and for other related services.

Income arising from:

Accruing Superannuation Liability Charges (ASLCs); and scheme members' pension contributions.

**Ministry of Justice: Judicial Pensions Scheme** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	115,439,000	67,624,000	<b>47,815,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>-29,906,000</b>	-	<b>-29,906,000</b>



## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	273,686	-158,247	115,439	-	-	-	284,417	-
<i>Of which:</i>										
A Judicial Pension Scheme										
-	-	-	273,686	-158,247	115,439	-	-	-	284,417	-
<b>Non-voted expenditure</b>										
-	-	-	104,217	-	104,217	-	-	-	82,335	-
<i>Of which:</i>										
B Judicial Pension Scheme										
-	-	-	104,217	-	104,217	-	-	-	82,335	-
<b>Total Spending in AME</b>										
-	-	-	<b>377,903</b>	<b>-158,247</b>	<b>219,656</b>	-	-	-	<b>366,752</b>	-
<b>Total for Estimate</b>										
-	-	-	<b>377,903</b>	<b>-158,247</b>	<b>219,656</b>	-	-	-	<b>366,752</b>	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	273,686	-158,247	115,439	-	-	-	284,417	-
<b>Non Voted Expenditure</b>										
-	-	-	104,217	-	104,217	-	-	-	82,335	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>219,656</b>	<b>366,752</b>	<b>224,969</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-145,345</b>	<b>-344,629</b>	<b>-204,951</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-272,783	-410,765	-258,853
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-1,763
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	2,516
Increase (-) / Decrease (+) in creditors	-	-	-1,292
Use of provisions	127,438	66,136	54,441
<b>Removal of non-voted budget items</b>	<b>-104,217</b>	<b>-82,335</b>	<b>-90,000</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-104,217	-82,335	-90,000
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-29,906</b>	<b>-60,212</b>	<b>-69,982</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Programme Costs	377,903	493,834	349,571
<i>Of which:</i>			
Increases in liability	130,783	297,365	147,853
Interest on scheme liability	142,000	113,400	111,000
Other expenditure	105,120	83,069	90,718
<i>Less:</i>			
Contributions received	-158,247	-127,082	-124,602
Transfers in	-	-	-
Other income	-	-	-
<b>Net Programme Costs</b>	<b>219,656</b>	<b>366,752</b>	<b>224,969</b>
<b>Total Net Operating Costs</b>	<b>219,656</b>	<b>366,752</b>	<b>224,969</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	219,656	366,752	224,969
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>219,656</b>	<b>366,752</b>	<b>224,969</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	219,656	366,752	224,969
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>219,656</b>	<b>366,752</b>	<b>224,969</b>

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**Part III: Note B - Analysis of Departmental Income**

£'000

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	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource AME</b>	<b>-158,247</b>	<b>-127,082</b>	<b>-124,602</b>
<i>Of which:</i>			
Programme			
Pensions	-158,247	-127,082	-124,602
<i>Of which:</i>			
A: Judicial Pension Scheme	-158,247	-127,082	-124,602
Total Programme	-158,247	-127,082	-124,602
<b>Total Voted Resource Income</b>	<b>-158,247</b>	<b>-127,082</b>	<b>-124,602</b>

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### **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

<b>Accounting Officer:</b>	Richard Heaton
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Richard Heaton has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
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# Cabinet Office: Civil Superannuation

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## Introduction

1. This Estimate covers the payment and associated non-cash items of pensions and other benefits to persons covered by the Principal Civil Service Pension Scheme (PCSPS) and certain other statutory schemes, including schemes for civil servants made under the Superannuation Act 1972.
2. Provision is also made for the payment of annual compensation arising from early retirement that was pre-funded by employers covered by the Civil Service compensation Scheme (CSCS) in previous years.
3. PCSPS employers meet the cost of pension cover for their staff by payment of charges set on an accruals basis. These charges, along with scheme members' contributions, offset the spending of this Estimate.
4. This Estimate also includes the Security Service and Secret Intelligence Service superannuation.
5. Further details of spending covered under this Estimate can be found in the Annual Report and Accounts 2016-17.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	9,382,666,000	-	9,382,666,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	9,382,666,000	-	9,382,666,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>2,462,818,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Cabinet Office: Civil Superannuation on:

**Annually Managed Expenditure:**Expenditure arising from:

the superannuation of civil servants; pensions etc., and other pensions and non-recurrent payments; for other related services and related non-cash items.

Income arising from:

charges received from departments and others on account of the cost of pension cover provided for their staff. Periodical contributions for widows', widowers', and dependants' benefits. Other superannuation contributions, transfer values and bulk transfer receipts.

**Cabinet Office** will account for this Estimate.



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**Part I (continued)**

£

£

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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	9,382,666,000	3,557,437,000	<b>5,825,229,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>2,462,818,000</b>	<b>1,166,394,000</b>	<b>1,296,424,000</b>

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## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	13,059,010	-3,676,344	9,382,666	-	-	-	7,905,416	-
<i>Of which:</i>										
A Civil superannuation										
-	-	-	13,059,010	-3,676,344	9,382,666	-	-	-	7,905,416	-
<b>Total Spending in AME</b>										
-	-	-	13,059,010	-3,676,344	9,382,666	-	-	-	7,905,416	-
<b>Total for Estimate</b>										
-	-	-	13,059,010	-3,676,344	9,382,666	-	-	-	7,905,416	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	13,059,010	-3,676,344	9,382,666	-	-	-	7,905,416	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>9,382,666</b>	<b>7,905,416</b>	<b>8,937,189</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-6,919,848</b>	<b>-5,150,652</b>	<b>-6,350,279</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-13,043,760	-11,591,760	-12,446,414
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	6,123,912	6,441,108	6,096,135
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,462,818</b>	<b>2,754,764</b>	<b>2,586,910</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Programme Costs	13,059,010	11,600,760	12,459,577
<i>Of which:</i>			
Increases in liability	6,387,760	4,675,760	5,146,414
Interest on scheme liability	6,656,000	6,916,000	7,300,000
Other expenditure	15,250	9,000	13,163
<i>Less:</i>			
Contributions received	-3,579,387	-3,622,387	-3,330,607
Transfers in	-36,950	-36,950	-182,702
Other income	-60,007	-36,007	-9,079
<b>Net Programme Costs</b>	<b>9,382,666</b>	<b>7,905,416</b>	<b>8,937,189</b>
<b>Total Net Operating Costs</b>	<b>9,382,666</b>	<b>7,905,416</b>	<b>8,937,189</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	9,382,666	7,905,416	8,937,189
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>9,382,666</b>	<b>7,905,416</b>	<b>8,937,189</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	9,382,666	7,905,416	8,937,189
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>9,382,666</b>	<b>7,905,416</b>	<b>8,937,189</b>

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**Part III: Note B - Analysis of Departmental Income**

£'000

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	2017-18 Plans	2016-17 Provision	2015-16 Outturn
<b>Voted Resource AME</b>	<b>-3,676,344</b>	<b>-3,695,344</b>	<b>-3,522,388</b>
<i>Of which:</i>			
Programme			
Pensions	-3,676,344	-3,695,344	-3,522,388
<i>Of which:</i>			
A Civil superannuation	-3,676,344	-3,695,344	-3,522,388
Total Programme	-3,676,344	-3,695,344	-3,522,388
<b>Total Voted Resource Income</b>	<b>-3,676,344</b>	<b>-3,695,344</b>	<b>-3,522,388</b>

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### **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** John Manzoni

John Manzoni has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.





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# Royal Mail Statutory Pension Scheme

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## Introduction

- 1 This Estimate covers the provision of pensions and lump sums to retired members and dependants and transfer values for members transferring to other schemes by the Royal Mail Statutory Pension Scheme (RMSPS).
- 2 Associated administrative costs are borne by the Cabinet Office.
- 3 The RMSPS is a closed scheme.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,300,000,000	-	1,300,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,300,000,000	-	1,300,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,370,000,000</b>		

Amounts required in the year ending 31 March 2018 for expenditure by Royal Mail Statutory Pension Scheme on:

**Annually Managed Expenditure:**

Expenditure arising from:

Payment of pensions etc to members of the Royal Mail Statutory Pension Scheme, related expenditure and non-cash items.

**Cabinet Office** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,300,000,000	625,500,000	<b>674,500,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>1,370,000,000</b>	<b>598,500,000</b>	<b>771,500,000</b>

## Part II: Subhead detail

£'000

2017-18 Plans									2016-17 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1,300,000	-	1,300,000	-	-	-	1,390,001	-
<i>Of which:</i>										
A RMSPS Pension Scheme										
-	-	-	1,300,000	-	1,300,000	-	-	-	1,390,001	-
<b>Total Spending in AME</b>										
-	-	-	1,300,000	-	1,300,000	-	-	-	1,390,001	-
<b>Total for Estimate</b>										
-	-	-	1,300,000	-	1,300,000	-	-	-	1,390,001	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	1,300,000	-	1,300,000	-	-	-	1,390,001	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>1,300,000</b>	<b>1,390,001</b>	<b>1,426,000</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>70,000</b>	<b>-50,001</b>	<b>-102,627</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-1,300,000	-1,390,001	-1,426,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-20
Increase (-) / Decrease (+) in creditors	-	-	430
Use of provisions	1,370,000	1,340,000	1,322,963
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,370,000</b>	<b>1,340,000</b>	<b>1,323,373</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

	2017-18 Plans	2016-17 Provisions	2015-16 Outturn
Gross Programme Costs	1,300,000	1,390,001	1,426,000
<i>Of which:</i>			
Increases in liability	-	-	20,000
Interest on scheme liability	1,300,000	1,390,001	1,406,000
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-	-	-
Transfers in	-	-	-
Other income	-	-	-
<b>Net Programme Costs</b>	<b>1,300,000</b>	<b>1,390,001</b>	<b>1,426,000</b>
<b>Total Net Operating Costs</b>	<b>1,300,000</b>	<b>1,390,001</b>	<b>1,426,000</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	1,300,000	1,390,001	1,426,000
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>1,300,000</b>	<b>1,390,001</b>	<b>1,426,000</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	1,300,000	1,390,001	1,426,000
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>1,300,000</b>	<b>1,390,001</b>	<b>1,426,000</b>

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## Part III: Note B - Analysis of Departmental Income

£'000

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No income is expected in 2017-18 or 2016-17. No income was received in 2015-16.

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## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2017-18 or 2016-17. No CFER income or receipts were received in 2015-16.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

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