
Central Government Supply Estimates 2020-21

Main Supply Estimates

May 2020



HM Treasury

HC 293

Central Government Supply Estimates 2020-21

Main Supply Estimates

for the year ending 31 March 2021

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TREASURY CHAMBERS
04 May 2020

JESSE NORMAN

Section 1.

Introduction

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 Round 2019 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.

2020-21 Main Supply Estimates

6. The total resource and capital expenditure, for which authority is sought in the 2020-21 Main Estimates is £ 813.1 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 2020-21 for Estimates, compared to the provision for 2019-20 and the outturn for 2018-19.
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 2020-21; the total provision for 2019-20; and the outturn for 2018-19.

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

	£ million		
	2020-21 †† Plans	2019-20 † Provisions	2018-19 † Outturn
Total Resource and Capital Departmental Expenditure Limit †††	414,742	369,552	322,002
Total Resource and Capital Annually Managed Expenditure	315,159	310,405	88,514
Total Net Budget	729,901	679,957	410,515
Total Non-Budget Expenditure	83,233	66,542	62,662
Total Resource and Capital in Estimates	813,134	746,499	473,177
Resource to cash adjustments	-116,000	-213,817	6,620
Total Net cash requirement	697,133	532,682	479,797

† Figures for 2018-19 outturn and 2019-20 provision are adjusted for transfer, classification and machinery of government changes to reflect the 2020-21 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 2020-21 Main Estimates are presented in seven volumes. This volume covers central government departments. Separate booklets are being presented to Parliament by the House of Commons: Administration, the Parliamentary Works Sponsor Body, the National Audit Office, the Electoral Commission, the Local Government Boundary Commission for England, and the Independent Parliamentary Standards Authority.

In-year controls

10. Parliament votes limits on:

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

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

Departmental Expenditure Limits (DEL)

12. Departments are expected to manage their resource and capital budgets within DEL. Failure to live within announced plans would be treated as a breach (as well as an

Excess Vote) requiring investigation into its cause, an examination of the financial procedures of the department concerned and, where appropriate, a reduction in the corresponding DEL in future year(s).

13. Where there is an agreed change to a department's DEL, it must be announced to Parliament before the end of the financial year. This is usually done through the presentation of a Supplementary Estimate, which clearly identifies both voted and non-voted DEL totals. Where the department has a change to DEL, or the administration budget limit (see below), but doesn't require a Supplementary Estimate (perhaps because all the movements are non-voted) Parliament should be notified through a Written Ministerial Statement before the end of the financial year.
14. **Table 3** in Section 5 shows the control limits for all expenditure (voted and non-voted) within resource DEL for 2020-21 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 2020-21 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 2020-21 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.

20. 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 2020-21 publication (HC 72) of February 2020.

Accounting Standard IFRS 16

21. Departments were to have adopted the new International Financial Reporting Standard (IFRS) 16 *Leases* this financial year. However, due to the coronavirus pandemic this has been delayed until financial year 2021-22. Only two departments have adopted the new standard – the Department for Transport (DfT) and the Department for Digital, Culture, Media and Sport (DCMS). Only these two departments will show the budgetary impacts of the new leasing standard reflected in the amounts requested in these Supply Estimates.

Section 2.

Format of Supply Estimates

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 2020-21. 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 six independent Estimates presented separately by the respective bodies: House of Commons Administration, the Parliamentary Works Sponsor Body, 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, arm's length bodies) for which the department has policy responsibility. The consolidation boundary is defined so as to include all bodies classified to central government by the Office for National Statistics (ONS) that fall within the budgeting boundary.

Introduction

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

Part I

5. **Part I** provides the key information that the House of Commons is being asked to vote:
 - (i) Provision is sought for each relevant budgetary limit (Departmental Expenditure Limits and Annually Managed Expenditure, split by resource and capital). Both of the budgetary limits and any non-budget expenditure are, where necessary, split between that element which requires voted authority through the Supply process, and that which has separate legislative authority (such as Consolidated Fund Standing Services), and so is 'non-voted'. The Net Cash Requirement is also voted;
 - (ii) a formal description of the services to be financed from each relevant budget boundary (including any non-budget spending, where applicable), called an ambit. Each ambit covers both resource and capital spending for that budget. The ambit also includes income relating to each of the budgetary boundaries and specifies the areas of income that may be retained by the department;
 - (iii) the entity that will account for the Estimate; and
 - (iv) any amounts that have already been allocated to the department in the Vote on Account.

6. The voted net resource and net capital (split in both cases into DEL and AME), net cash requirement and the ambit will be reproduced in the Supply and Appropriation (Main Estimates) Act. The Act provides the statutory authority for the expenditure and use of income. No expenditure may be financed from the Estimate which is in excess of the net totals shown, or which is not covered by the ambit. Ambits must be kept under review to ensure that they properly describe the purposes for which expenditure is intended to be incurred and income retained.
7. The ambit in Part I of the Estimate must be clearly descriptive of the functions to be carried out by the department, as should the descriptions relating 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 arm's length bodies is shown, as necessary, as a separate section in Part II of the Estimate. The individual items within the budget boundaries are the "subheads" against which the Treasury will require the expenditure to be accounted. Departments may redistribute (vire) sums between sections as long as they are within the same budgetary limit, although departments may not vire if the amount is significant in relation to the Estimate as a whole, or if the expenditure is novel or contentious. Departments may not vire into administration spend from programme spend, without the agreement of the Treasury, which would only be agreed if the administration budget has sufficient cover. Virement cannot take place between voted budgetary limits, or from a Departmental Unallocated Provision (DUP) section. There can be no virement between resource and capital provision. Virement applies only to voted provision.
10. The different types of expenditure within the Estimate are shown in the vertical breakdown of the table. Columns 1 to 6 show all resource expenditure scored on an accruals basis. Column 1 shows expenditure by the department and its agencies and other bodies within the resource accounting boundary which is designated 'administration'. Column 4 shows programme spending. All of these columns include amounts in respect of the current consumption of assets (e.g. depreciation), but do not include the amounts associated with the acquisition of capital items which can be found in column 7.
11. Income that is offset against gross resource spend is shown in columns 2 and 5. Total income is deducted from the total gross resource expenditure shown in columns 1 and 4 to give the net total amounts (Columns 3 and 6).
12. Columns 7 and 8 show the capital elements of the Estimate and are also scored on an accruals basis. Column 7 shows capital acquisitions and column 8 shows capital income, such as income from the disposal of fixed assets. Column 9 shows the net capital figure.
13. The final two columns of the Estimate (columns 10 and 11) show the planned net total resource and net total capital figures for the prior year. These figures are for comparative purposes and are adjusted as far as possible to be consistent with the Estimate format for the coming year.
14. The **Part II Resource to cash reconciliation** table identifies the adjustments needed to establish the cash consequences of voted budgetary limits. The table shows how each department arrives at its net cash requirement, which is the amount of cash required from the Consolidated Fund in the year in question for the department to carry out its business as specified in the ambits and is also subject to parliamentary control. The reconciliation starts with the net resource requirement and the net

capital requirement, adjusts for arm's length bodies, 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 moved to November and the Estimates were produced after the spring statement. However, the Budget was moved to 11 March 2020 due to the General Election that took place in December 2019.

Section 3.

Parliamentary Procedure

Supply Procedure

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

Designation Order

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

for the Supplementary Estimates. An Order will list all bodies to be designated¹ 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 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). The Contingencies Fund limit was exceptionally raised to 50 per cent for the 2020-21 financial year by the Contingencies Fund Act 2020.

¹ 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 (SOPS), 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/autumn 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 departments' 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, CFSS 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

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 2020.
2. The Treasury controls the types and amount of income that departments may include and appropriate as departmental income in an Estimate. They are set out below.

Limitations on types of income

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

Resource income

4. The following forms of income are usually treated as a benefit to the resource budget, which means they may be used to reduce or eliminate the amount of resource requested for current or resource purposes:
 - sales of goods and services;
 - royalties and associated payments for use of 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 insurance payments;
 - income in respect of compensation (where the ONS treat the income as impacting on the current budget);
 - income from leases of property, plant and equipment (rental income);
 - those donations that are treated as current in the national accounts (NB donations can be capital as well);
 - income obtained from National Lottery distributing bodies that finances current expenditure;
 - some income associated with financial transactions, such as interest and dividends;

- income from the European Union (EU) that finances current expenditure
- 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 off¹ 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.

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 fixed asset sales – limited to the net book value of the asset (not including any profit/loss on disposal);
 - income from National Lottery distributing bodies that finances capital expenditure;
 - capital grants from the private sector, including developer contributions and capital donations;
 - capital grants from the European Union (EU);
 - income from exercising an overage (claw-back) agreement;
 - income from sale of inventories (stocks) that score in the capital budget;
 - privatisation proceeds;
 - income from the disposal of financial assets.

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 Round (SR) 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. Note that this does not include the income of arm's length bodies (ALBs) which is netted off in Supply;
 - Any income in excess of the 10 per cent is treated as non-budget and must be surrendered to the Consolidated Fund; and
 - Where the SR settlement did not clearly set out an expected level of income, departments may retain total negative income up to 5 per cent of expenditure.

¹ '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.

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;
 - Income from a completely new activity not included in the Estimate; and
 - Where the income is treated as a reduction in expenditure (e.g. the repayment of a grant). In such cases the payment would be credited back to the expenditure subhead, netting off the spending rather than appearing as income.

Describing the income: ambits

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

Section 5.

Summary of Supply Estimates

Table 2 Supply Estimates by department

	£'000		
	2020-21 Plans	2019-20 † Provisions	2018-19 † Outturn
Supply Estimates presented by HM Treasury			
Department of Health and Social Care			
Departmental Expenditure Limit			
Resource	121,159,020	111,666,134	103,351,918
Capital	8,231,100	7,125,080	5,941,244
Annually Managed Expenditure			
Resource	10,001,879	11,419,880	7,013,965
Capital	15,000	15,001	-4,801
Total Net Budget			
Resource	131,160,899	123,086,014	110,365,883
Capital	8,246,100	7,140,081	5,936,443
Non-Budget Expenditure	-	-	-
Net Cash Requirement	137,877,120	118,401,143	106,567,583
Department for Education			
Departmental Expenditure Limit			
Resource ††	72,071,812	80,941,052	67,900,431
Capital ††	4,327,209	4,912,324	5,401,824
Annually Managed Expenditure			
Resource	-3,960,339	-889,040	-1,029,469
Capital	23,618,644	22,538,530	15,630,828
Total Net Budget			
Resource	68,111,473	80,052,012	66,870,962
Capital	27,945,853	27,450,854	21,032,652
Non-Budget Expenditure	-	-	-
Net Cash Requirement	90,321,164	88,430,753	80,686,981
Home Office			
Departmental Expenditure Limit			
Resource	12,713,288	11,422,178	10,763,757
Capital	741,351	739,828	692,176
Annually Managed Expenditure			
Resource	2,380,017	2,730,005	2,669,260
Capital	-	-	-
Total Net Budget			
Resource	15,093,305	14,152,183	13,433,017
Capital	741,351	739,828	692,176
Non-Budget Expenditure	-	-	-
Net Cash Requirement	15,780,036	14,560,305	13,518,604
National Crime Agency			
Departmental Expenditure Limit			
Resource	468,012	489,360	462,242
Capital	50,095	66,380	51,932
Annually Managed Expenditure			
Resource	75,000	75,000	26,139
Capital	-	-	-
Total Net Budget			
Resource	543,012	564,360	488,381
Capital	50,095	66,380	51,932
Non-Budget Expenditure	-	-	-
Net Cash Requirement	670,001	640,000	496,790

Table 2 Supply Estimates by department

	£'000		
	2020-21 Plans	2019-20 † Provisions	2018-19 † Outturn
Ministry of Justice			
Departmental Expenditure Limit			
Resource	8,767,228	8,275,009	7,898,284
Capital	873,000	504,642	445,802
Annually Managed Expenditure			
Resource	414,400	706,955	318,435
Capital	-	-	-
Total Net Budget			
Resource	9,181,628	8,981,964	8,216,719
Capital	873,000	504,642	445,802
Non-Budget Expenditure	-	-	-242,238
Net Cash Requirement	9,443,700	8,441,674	7,907,961
Crown Prosecution Service			
Departmental Expenditure Limit			
Resource	631,356	557,940	501,075
Capital	2,800	2,800	8,547
Annually Managed Expenditure			
Resource	5,950	5,950	2,928
Capital	-	-	-
Total Net Budget			
Resource	637,306	563,890	504,003
Capital	2,800	2,800	8,547
Non-Budget Expenditure	-	-	-
Net Cash Requirement	625,025	554,609	524,555
Serious Fraud Office			
Departmental Expenditure Limit			
Resource	53,377	65,560	58,024
Capital	4,000	2,900	1,420
Annually Managed Expenditure			
Resource	1,000	1,500	364
Capital	-	-	-
Total Net Budget			
Resource	54,377	67,060	58,388
Capital	4,000	2,900	1,420
Non-Budget Expenditure	-	-	-
Net Cash Requirement	54,677	65,760	59,026
HM Procurator General and Treasury Solicitor			
Departmental Expenditure Limit			
Resource	10,880	14,655	1,625
Capital	1,400	5,300	5,272
Annually Managed Expenditure			
Resource	-	4,000	-1,527
Capital	-	-	-
Total Net Budget			
Resource	10,880	18,655	98
Capital	1,400	5,300	5,272
Non-Budget Expenditure	-	-	-
Net Cash Requirement	10,470	18,145	5,603

Table 2 Supply Estimates by department

	£'000		
	2020-21 Plans	2019-20 † Provisions	2018-19 † Outturn
Ministry of Defence			
Departmental Expenditure Limit			
Resource	39,248,824	37,422,355	34,571,491
Capital	10,534,980	10,354,053	10,294,437
Annually Managed Expenditure			
Resource	1,519,285	1,719,285	-7,882,708
Capital	-	-	-
Total Net Budget			
Resource	40,768,109	39,141,640	26,688,783
Capital	10,534,980	10,354,053	10,294,437
Non-Budget Expenditure	-	-	1,060,400
Net Cash Requirement	42,043,804	41,481,408	37,757,740
Security and Intelligence Agencies			
Departmental Expenditure Limit			
Resource	2,842,926	2,804,235	2,534,770
Capital	808,591	644,100	602,208
Annually Managed Expenditure			
Resource	39,050	39,050	15,482
Capital	-	-	-
Total Net Budget			
Resource	2,881,976	2,843,285	2,550,252
Capital	808,591	644,100	602,208
Non-Budget Expenditure	-	-	-
Net Cash Requirement	3,403,417	3,145,025	2,754,236
Foreign and Commonwealth Office			
Departmental Expenditure Limit			
Resource	2,755,709	2,644,995	2,410,132
Capital	101,842	152,495	141,744
Annually Managed Expenditure			
Resource	100,000	202,000	31,319
Capital	-	-	-
Total Net Budget			
Resource	2,855,709	2,846,995	2,441,451
Capital	101,842	152,495	141,744
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,892,551	2,740,007	2,316,611
Department for International Development			
Departmental Expenditure Limit			
Resource	7,089,406	7,614,698	6,744,352
Capital	2,623,250	2,059,607	3,104,530
Annually Managed Expenditure			
Resource	30,686	94,543	-154,737
Capital	1,134,000	955,000	736,000
Total Net Budget			
Resource	7,120,092	7,709,241	6,589,615
Capital	3,757,250	3,014,607	3,840,530
Non-Budget Expenditure	-	-	-
Net Cash Requirement	10,827,656	11,311,396	8,995,109

Table 2 Supply Estimates by department

	£'000		
	2020-21 Plans	2019-20 † Provisions	2018-19 † Outturn
Ministry of Housing, Communities and Local Government			
Departmental Expenditure Limits - Housing and Communities			
Resource	2,687,941	2,847,027	2,328,243
Capital	13,336,907	8,584,431	7,423,772
Departmental Expenditure Limit - Local Government			
Resource	16,954,662	5,186,137	4,833,828
Capital	-	-	-
Annually Managed Expenditure			
Resource	18,423,199	19,685,443	21,386,517
Capital	-	-	-
Total Net Budget			
Resource	38,065,802	27,718,607	28,548,588
Capital	13,336,907	8,584,431	7,423,772
Non-Budget Expenditure	-	-	-
Net Cash Requirement	34,416,701	16,963,760	15,595,231
Department for Transport			
Departmental Expenditure Limit			
Resource	14,179,096	11,571,707	3,889,000
Capital	18,063,758	14,694,027	8,274,000
Annually Managed Expenditure			
Resource	2,408,378	2,657,636	7,456,000
Capital	469,600	500,634	5,168,000
Total Net Budget			
Resource	16,587,474	14,229,343	11,345,000
Capital	18,533,358	15,194,661	13,442,000
Non-Budget Expenditure	-	-	-
Net Cash Requirement	29,624,220	21,543,059	17,392,000
Department for Business, Energy and Industrial Strategy			
Departmental Expenditure Limit			
Resource	16,802,808	4,402,890	2,702,137
Capital	13,522,848	11,842,219	10,813,932
Annually Managed Expenditure			
Resource	14,349,498	14,588,019	-106,184,219
Capital	792,112	865,249	-274,854
Total Net Budget			
Resource	31,152,306	18,990,909	-103,482,082
Capital	14,314,960	12,707,468	10,539,078
Non-Budget Expenditure	-	-	-
Net Cash Requirement	32,222,641	18,171,944	13,787,150
HM Land Registry †††			
Departmental Expenditure Limit			
Resource	361,357	-	-
Capital	40,210	-	-
Annually Managed Expenditure			
Resource	12,000	-	-
Capital	-	-	-
Total Net Budget			
Resource	373,357	-	-
Capital	40,210	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	408,000	-	-

Table 2 Supply Estimates by department

	£'000		
	2020-21 Plans	2019-20 † Provisions	2018-19 † Outturn
Department for Digital, Culture, Media and Sport			
Departmental Expenditure Limits			
Resource	1,855,834	1,905,957	1,658,493
Capital	629,780	645,640	366,165
Annually Managed Expenditure			
Resource	3,856,965	4,271,154	3,666,368
Capital	495,912	1,190,398	93,856
Total Net Budget			
Resource	5,712,799	6,177,111	5,324,861
Capital	1,125,692	1,836,038	460,021
Non-Budget Expenditure	-	-	-
Net Cash Requirement	6,233,331	5,670,205	5,133,090
Department for Environment, Food and Rural Affairs			
Departmental Expenditure Limit			
Resource	4,331,731	2,287,807	1,963,037
Capital	902,491	783,334	729,029
Annually Managed Expenditure			
Resource	291,590	862,342	-501,135
Capital	14,507	16,000	-
Total Net Budget			
Resource	4,623,321	3,150,149	1,461,902
Capital	916,998	799,334	729,029
Non-Budget Expenditure	10,000	36,300	254
Net Cash Requirement	5,611,497	3,457,032	2,709,735
Department for International Trade			
Departmental Expenditure Limit			
Resource	567,429	478,785	410,722
Capital	14,421	21,883	17,329
Annually Managed Expenditure			
Resource	3,000	3,000	690
Capital	-	-	-
Total Net Budget			
Resource	570,429	481,785	411,412
Capital	14,421	21,883	17,329
Non-Budget Expenditure	-	-	-
Net Cash Requirement	660,293	553,455	439,079
Department for Work and Pensions			
Departmental Expenditure Limit			
Resource	5,740,402	5,447,256	5,451,536
Capital	175,649	165,125	289,818
Annually Managed Expenditure			
Resource	103,862,675	84,905,541	76,794,890
Capital	1,637,000	729,788	215,580
Total Net Budget			
Resource	109,603,077	90,352,797	82,246,426
Capital	1,812,649	894,913	505,398
Non-Budget Expenditure	2,190,700	2,161,187	2,081,317
Net Cash Requirement	114,528,686	94,483,019	86,224,015

Table 2 Supply Estimates by department

	£'000		
	2020-21 Plans	2019-20 † Provisions	2018-19 † Outturn
HM Revenue and Customs			
Departmental Expenditure Limit			
Resource	4,079,147	4,087,154	3,669,300
Capital	365,466	363,695	362,300
Annually Managed Expenditure			
Resource	65,151,766	12,371,721	12,064,100
Capital	10	10	-
Total Net Budget			
Resource	69,230,913	16,458,875	15,733,400
Capital	365,476	363,705	362,300
Non-Budget Expenditure	-	-	-
Net Cash Requirement	69,212,503	15,531,715	15,629,500
HM Treasury			
Departmental Expenditure Limit			
Resource	268,807	361,607	238,999
Capital	9,710	190,348	167,136
Annually Managed Expenditure			
Resource	298,801	61,095,894	-15,282,536
Capital	-1,329,980	-2,096,730	-12,998,111
Total Net Budget			
Resource	567,608	61,457,501	-15,043,537
Capital	-1,320,270	-1,906,382	-12,830,975
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-923,791	-6,390,460	-9,447,596
Cabinet Office			
Departmental Expenditure Limit			
Resource	910,500	739,352	630,555
Capital	311,379	114,806	118,635
Annually Managed Expenditure			
Resource	7,695	14,012	-15,899
Capital	-	-	-
Total Net Budget			
Resource	918,195	753,364	614,656
Capital	311,379	114,806	118,635
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,300,127	939,161	710,905
Scotland Office and Office of the Advocate General			
Departmental Expenditure Limit			
Resource	10,655	11,971	9,823
Capital	50	490	11
Annually Managed Expenditure			
Resource	-	900	-
Capital	-	-	-
Total Net Budget			
Resource	10,655	12,871	9,823
Capital	50	490	11
Non-Budget Expenditure	39,829,109	31,548,743	29,962,700
Net Cash Requirement	39,839,714	31,563,003	29,972,659

Table 2 Supply Estimates by department

	£'000		
	2020-21 Plans	2019-20 † Provisions	2018-19 † Outturn
Wales Office			
Departmental Expenditure Limit			
Resource	5,200	5,082	4,633
Capital	30	50	18
Annually Managed Expenditure			
Resource	-	243	7
Capital	-	-	-
Total Net Budget			
Resource	5,200	5,325	4,640
Capital	30	50	18
Non-Budget Expenditure	18,600,257	15,907,633	14,582,040
Net Cash Requirement	18,605,281	15,912,564	14,586,496
Northern Ireland Office			
Departmental Expenditure Limit			
Resource	24,331	31,500	25,014
Capital	260	825	451
Annually Managed Expenditure			
Resource	-	1,000	755
Capital	-	-	-
Total Net Budget			
Resource	24,331	32,500	25,769
Capital	260	825	451
Non-Budget Expenditure	22,602,884	16,888,240	15,217,196
Net Cash Requirement	22,625,252	16,918,363	15,242,008
National Savings and Investments			
Departmental Expenditure Limit			
Resource	127,370	123,294	127,285
Capital	660	650	-
Annually Managed Expenditure			
Resource	3,300	3,300	-58
Capital	-	-	-
Total Net Budget			
Resource	130,670	126,594	127,227
Capital	660	650	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	131,990	127,804	121,427
Charity Commission			
Departmental Expenditure Limit			
Resource	29,200	27,493	25,183
Capital	2,200	2,200	2,002
Annually Managed Expenditure			
Resource	-	200	-
Capital	-	-	-
Total Net Budget			
Resource	29,200	27,693	25,183
Capital	2,200	2,200	2,002
Non-Budget Expenditure	-	-	-
Net Cash Requirement	29,374	27,473	25,690

Table 2 Supply Estimates by department

	£'000		
	2020-21 Plans	2019-20 † Provisions	2018-19 † Outturn
Competition and Markets Authority			
Departmental Expenditure Limit			
Resource	95,269	95,969	78,182
Capital	1,000	19,800	21,755
Annually Managed Expenditure			
Resource	10,000	10,000	-1,074
Capital	-	-	-
Total Net Budget			
Resource	105,269	105,969	77,108
Capital	1,000	19,800	21,755
Non-Budget Expenditure	-	-	-
Net Cash Requirement	92,783	113,283	86,631
The Statistics Board			
Departmental Expenditure Limit			
Resource	466,471	327,091	280,124
Capital	10,000	7,601	17,556
Annually Managed Expenditure			
Resource	1,000	-800	2,450
Capital	-	-	-
Total Net Budget			
Resource	467,471	326,291	282,574
Capital	10,000	7,601	17,556
Non-Budget Expenditure	-	-	-
Net Cash Requirement	456,172	316,392	265,453
Office for Standards in Education, Children's Services and Skills			
Departmental Expenditure Limit			
Resource	135,759	132,853	125,383
Capital	3,500	4,100	6,098
Annually Managed Expenditure			
Resource	-55	-81	-717
Capital	-	-	-
Total Net Budget			
Resource	135,704	132,772	124,666
Capital	3,500	4,100	6,098
Non-Budget Expenditure	-	-	-
Net Cash Requirement	134,386	133,290	129,286
Office for Qualifications and Examination Regulation			
Departmental Expenditure Limit			
Resource	22,926	19,396	18,367
Capital	100	170	100
Annually Managed Expenditure			
Resource	-	30	-167
Capital	-	-	-
Total Net Budget			
Resource	22,926	19,426	18,200
Capital	100	170	100
Non-Budget Expenditure	-	-	-
Net Cash Requirement	22,805	19,400	17,387

Table 2 Supply Estimates by department

	£'000		
	2020-21 Plans	2019-20 † Provisions	2018-19 † Outturn
Food Standards Agency			
Departmental Expenditure Limit			
Resource	105,670	96,360	81,838
Capital	8,690	8,436	6,545
Annually Managed Expenditure			
Resource	9,603	9,603	3,016
Capital	-	-	-
Total Net Budget			
Resource	115,273	105,963	84,854
Capital	8,690	8,436	6,545
Non-Budget Expenditure	-	-	-
Net Cash Requirement	111,708	105,146	87,472
The National Archives			
Departmental Expenditure Limit			
Resource	40,670	37,627	34,497
Capital	800	3,200	2,765
Annually Managed Expenditure			
Resource	-	-	-16
Capital	-	-	-
Total Net Budget			
Resource	40,670	37,627	34,481
Capital	800	3,200	2,765
Non-Budget Expenditure	-	-	-
Net Cash Requirement	35,270	32,827	31,267
United Kingdom Supreme Court			
Departmental Expenditure Limit			
Resource	3,835	3,710	2,251
Capital	500	555	472
Annually Managed Expenditure			
Resource	1,000	1,000	-
Capital	-	-	-
Total Net Budget			
Resource	4,835	4,710	2,251
Capital	500	555	472
Non-Budget Expenditure	-	-	-
Net Cash Requirement	3,600	2,775	1,781
Government Actuary's Department			
Departmental Expenditure Limit			
Resource	1	2	-1,276
Capital	200	200	226
Annually Managed Expenditure			
Resource	50	141	-1,480
Capital	-	-	-
Total Net Budget			
Resource	51	143	-2,756
Capital	200	200	226
Non-Budget Expenditure	-	-	-
Net Cash Requirement	129	181	-689

Table 2 Supply Estimates by department

	£'000		
	2020-21 Plans	2019-20 † Provisions	2018-19 † Outturn
Office of Gas and Electricity Markets			
Departmental Expenditure Limit			
Resource	701	701	434
Capital	4,300	1,000	688
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	701	701	434
Capital	4,300	1,000	688
Non-Budget Expenditure	-	-	-
Net Cash Requirement	8,916	3,523	-6,902
Office of Rail and Road			
Departmental Expenditure Limit			
Resource	3	4	3
Capital	720	6,320	483
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	3	4	3
Capital	720	6,320	483
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,999	7,601	-297
Water Services Regulation Authority			
Departmental Expenditure Limit			
Resource	150	151	-888
Capital	150	220	121
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	150	151	-888
Capital	150	220	121
Non-Budget Expenditure	-	-	-
Net Cash Requirement	5,363	4,000	-878
Export Credits Guarantee Department			
Departmental Expenditure Limit			
Resource	1	916	1,288
Capital	300	300	79
Annually Managed Expenditure			
Resource	376,537	124,842	-128,993
Capital	2,786,958	836,811	426,448
Total Net Budget			
Resource	376,538	125,758	-127,705
Capital	2,787,258	837,111	426,527
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,696,390	558,434	-57,649

Table 2 Supply Estimates by department

	£'000		
	2020-21 Plans	2019-20 † Provisions	2018-19 † Outturn
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
Departmental Expenditure Limit			
Resource	29,891	28,435	29,552
Capital	2,100	2,170	1,028
Annually Managed Expenditure			
Resource	700	1,337	-2,536
Capital	-	-	-
Total Net Budget			
Resource	30,591	29,772	27,016
Capital	2,100	2,170	1,028
Non-Budget Expenditure	-	-	-
Net Cash Requirement	32,563	29,988	30,038
House of Lords			
Departmental Expenditure Limit			
Resource	140,969	146,769	124,056
Capital	67,133	63,644	47,722
Annually Managed Expenditure			
Resource	1	4,700	33,852
Capital	-	-	-
Total Net Budget			
Resource	140,970	151,469	157,908
Capital	67,133	63,644	47,722
Non-Budget Expenditure	-	-	-
Net Cash Requirement	193,439	199,137	158,757
House of Commons: Members			
Departmental Expenditure Limit			
Resource	17,100	17,500	17,032
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	17,100	17,500	17,032
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	17,080	18,150	16,857
Crown Estate Office			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	2,365	2,365	2,365
Capital	-	-	-
Total Net Budget			
Resource	2,365	2,365	2,365
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,357	2,357	2,357

Table 2 Supply Estimates by department

	£'000		
	2020-21 Plans	2019-20 † Provisions	2018-19 † Outturn
Armed Forces Pension and Compensation Schemes			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	6,682,024	7,607,873	8,476,985
Capital	-	-	-
Total Net Budget			
Resource	6,682,024	7,607,873	8,476,985
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,370,858	1,368,946	1,725,643
Department for International Development: Overseas Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	12,000	21,800	54,605
Capital	-	-	-
Total Net Budget			
Resource	12,000	21,800	54,605
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	54,600	59,000	60,427
National Health Service Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	29,065,193	27,758,000	33,630,844
Capital	-	-	-
Total Net Budget			
Resource	29,065,193	27,758,000	33,630,844
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-3,107,506	-2,592,855	-210,096
Teachers' Pensions Scheme (England and Wales)			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	17,871,792	18,508,991	22,050,747
Capital	-	-	-
Total Net Budget			
Resource	17,871,792	18,508,991	22,050,747
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,045,028	2,835,814	3,576,769

Table 2 Supply Estimates by department

	£'000		
	2020-21 Plans	2019-20 † Provisions	2018-19 † Outturn
UK Atomic Energy Authority Pension Schemes			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	219,127	301,122	239,631
Capital	-	-	-
Total Net Budget			
Resource	219,127	301,122	239,631
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	257,278	249,425	219,884
Ministry of Justice: Judicial Pensions Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	175,279	443,416	505,256
Capital	-	-	-
Total Net Budget			
Resource	175,279	443,416	505,256
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-16,102	-115,934	-86,330
Cabinet Office: Civil Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	10,952,970	11,932,557	13,094,504
Capital	-	-	-
Total Net Budget			
Resource	10,952,970	11,932,557	13,094,504
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,751,470	1,644,252	2,056,321
Royal Mail Statutory Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	869,300	1,557,000	1,166,000
Capital	-	-	-
Total Net Budget			
Resource	869,300	1,557,000	1,166,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,469,000	1,469,000	1,362,730

Table 2 Supply Estimates by department

	£'000		
	2020-21 Plans	2019-20 † Provisions	2018-19 † Outturn
Total (Supply Estimates presented by HM Treasury)			
Departmental Expenditure Limit			
Resource	337,807,724	304,340,674	265,956,732
Capital	75,774,930	64,096,948	55,361,372
Annually Managed Expenditure			
Resource	285,524,681	284,853,429	79,520,203
Capital	29,633,763	25,550,691	8,992,946
Total Net Budget			
Resource	623,332,405	589,194,103	345,476,935
Capital	105,408,693	89,647,639	64,354,318
Total Non-Budget Expenditure	83,232,950	66,542,103	62,661,669
Total Net cash requirement	696,115,026	531,726,454	479,178,407

Supply Estimates presented elsewhere †††

House of Commons: Administration

Departmental Expenditure Limit			
Resource	420,130	440,500	264,204
Capital	382,600	348,500	141,504
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	420,130	440,500	264,204
Capital	382,600	348,500	141,504
Non-Budget Expenditure	-	-	-
Net Cash Requirement	665,830	633,500	346,009

Parliamentary Works Sponsor Body

Departmental Expenditure Limit			
Resource	26,900	-	-
Capital	600	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	26,900	-	-
Capital	600	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	27,500	-	-

National Audit Office

Departmental Expenditure Limit			
Resource	75,900	71,000	65,684
Capital	1,500	1,000	1,268
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	75,900	71,000	65,684
Capital	1,500	1,000	1,268
Non-Budget Expenditure	-	-	-
Net Cash Requirement	75,107	69,616	63,247

Table 2 Supply Estimates by department

	£'000		
	2020-21 Plans	2019-20 † Provisions	2018-19 † Outturn
Electoral Commission			
Departmental Expenditure Limit			
Resource	21,552	20,825	15,166
Capital	1,301	990	616
Annually Managed Expenditure			
Resource	400	400	227
Capital	-	-	-
Total Net Budget			
Resource	21,952	21,225	15,393
Capital	1,301	990	616
Non-Budget Expenditure	-	-	-
Net Cash Requirement	22,317	21,731	15,021
Independent Parliamentary Standards Authority			
Departmental Expenditure Limit			
Resource	224,330	228,871	190,548
Capital	1,941	894	2,649
Annually Managed Expenditure			
Resource	100	100	225
Capital	-	-	-
Total Net Budget			
Resource	224,430	228,971	190,773
Capital	1,941	894	2,649
Non-Budget Expenditure	-	-	-
Net Cash Requirement	225,422	228,477	192,473
Local Government Boundary Commission for England			
Departmental Expenditure Limit			
Resource	2,230	2,192	2,086
Capital	50	50	5
Annually Managed Expenditure			
Resource	-	60	-
Capital	-	-	-
Total Net Budget			
Resource	2,230	2,252	2,086
Capital	50	50	5
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,216	2,174	2,043
Total (Supply Estimates presented elsewhere)			
Departmental Expenditure Limit			
Resource	771,042	763,388	537,688
Capital	387,992	351,434	146,042
Annually Managed Expenditure			
Resource	500	560	452
Capital	-	-	-
Total Net Budget			
Resource	771,542	763,948	538,140
Capital	387,992	351,434	146,042
Total Non-Budget Expenditure	-	-	-
Total Net cash requirement	1,018,392	955,498	618,793

Table 2 Supply Estimates by department

	£'000		
	2020-21 Plans	2019-20 † Provisions	2018-19 † Outturn
Grand Total			
Departmental Expenditure Limit			
Resource	338,578,766	305,104,062	266,494,420
Capital	76,162,922	64,448,382	55,507,414
Annually Managed Expenditure			
Resource	285,525,181	284,853,989	79,520,655
Capital	29,633,763	25,550,691	8,992,946
Total Net Budget			
Resource	624,103,947	589,958,051	346,015,075
Capital	105,796,685	89,999,073	64,500,360
Total Non-Budget Expenditure	83,232,950	66,542,103	62,661,669
Total Net cash requirement	697,133,418	532,681,952	479,797,200

† Figures for 2018-19 outturn and 2019-20 provision are adjusted for transfer, classification and machinery of government changes to reflect the 2020-21 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.

††† HM Land Registry was re-classified as a central government entity last year. This is the first year since re-classification that it is seeking Supply.

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

Table 3 Resource Departmental Expenditure Limits 2020-21

	£'000		
	Voted	Non-Voted	Total
Department †			
Department of Health and Social Care	121,159,020	23,676,504	144,835,524
Department for Education ††	47,914,576	26,257,236	74,171,812
Home Office	12,713,288	-	12,713,288
National Crime Agency	468,012	-	468,012
Ministry of Justice	8,767,228	136,208	8,903,436
Crown Prosecution Service	631,356	-	631,356
Serious Fraud Office	53,377	-	53,377
HM Procurator General and Treasury Solicitor	10,880	-	10,880
Ministry of Defence	39,248,824	-	39,248,824
Security and Intelligence Agencies	2,842,926	-	2,842,926
Foreign and Commonwealth Office	2,755,709	-	2,755,709
Department for International Development	7,089,406	459,000	7,548,406
MHCLG - Housing and Communities	2,687,941	-	2,687,941
MHCLG - Local Government	16,954,662	-	16,954,662
Department for Transport	14,179,096	13,176	14,192,272
Department for Business, Energy and Industrial Strategy	16,802,808	-862,000	15,940,808
HM Land Registry	361,357	-	361,357
Department for Digital, Culture, Media and Sport	1,855,834	-	1,855,834
Department for Environment, Food and Rural Affairs	4,331,731	-	4,331,731
Department for International Trade	567,429	-	567,429
Department for Work and Pensions	5,740,402	458,151	6,198,553
HM Revenue and Customs	4,079,147	251,999	4,331,146
HM Treasury	268,807	8,050	276,857
Cabinet Office	910,500	-137	910,363
Scotland Office and Office of the Advocate General	10,655	-	10,655
Wales Office	5,200	-	5,200
Northern Ireland Office	24,331	-	24,331
Scottish Government	-	25,554,752	25,554,752
Welsh Government	-	15,376,066	15,376,066
Northern Ireland Executive	-	13,613,002	13,613,002
National Savings and Investments	127,370	-	127,370
Charity Commission	29,200	-	29,200
Competition and Markets Authority	95,269	-	95,269
The Statistics Board	466,471	-	466,471
Office for Standards in Education, Children's Services and Skills	135,759	-	135,759
Office of Qualifications and Examinations Regulation	22,926	-	22,926
Food Standards Agency	105,670	-	105,670
The National Archives	40,670	-	40,670
United Kingdom Supreme Court	3,835	2,400	6,235
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	150	-	150
Export Credits Guarantee Department	1	-	1
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	29,891	200	30,091
House of Lords	140,969	-	140,969
House of Commons: Members	17,100	-	17,100
Sub-total Central Government	313,650,488	104,944,607	418,595,095

Table 3 Resource Departmental Expenditure Limits 2020-21

	£'000		
	Voted	Non-Voted	Total
House of Commons: Administration †††	420,130	-	420,130
Parliamentary Works Sponsor Body †††	26,900	-	26,900
National Audit Office †††	75,900	320	76,220
Electoral Commission †††	21,552	200	21,752
Independent Parliamentary Standards Authority †††	224,330	-	224,330
Local Government Boundary Commission for England †††	2,230	-	2,230
Sub-total independent entities	771,042	520	771,562
Total	314,421,530	104,945,127	419,366,657

† 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 2020-21

	£'000		
	Voted	Non-Voted	Total
Department			
Department of Health and Social Care	2,557,751	-	2,557,751
Department for Education ††	478,983	-	478,983
Home Office	323,682	-	323,682
National Crime Agency	37,443	-	37,443
Ministry of Justice	465,975	-	465,975
Crown Prosecution Service	37,162	-	37,162
Serious Fraud Office	8,605	-	8,605
HM Procurator General and Treasury Solicitor	10,580	-	10,580
Ministry of Defence	1,982,479	-	1,982,479
Security and Intelligence Agencies	77,000	-	77,000
Foreign and Commonwealth Office	207,923	-	207,923
Department for International Development	128,073	-	128,073
MHCLG - Housing and Communities	321,545	-	321,545
Department for Transport	302,047	100	302,147
Department for Business, Energy and Industrial Strategy	573,389	-	573,389
Department for Digital, Culture, Media and Sport	237,772	-	237,772
Department for Environment, Food and Rural Affairs	858,498	-	858,498
Department for International Trade	209,274	-	209,274
Department for Work and Pensions	792,002	-	792,002
HM Revenue and Customs	952,506	44,981	997,487
HM Treasury	252,337	-	252,337
Cabinet Office	381,087	-	381,087
Scotland Office and Office of the Advocate General	10,187	-	10,187
Wales Office	4,964	-	4,964
Northern Ireland Office	18,511	-	18,511
National Savings and Investments	127,370	-	127,370
Charity Commission	29,200	-	29,200
Competition and Markets Authority	23,309	-	23,309
Office for Standards in Education, Children's Services and Skills	17,653	-	17,653
Office of Qualifications and Examinations Regulation	14,971	-	14,971
Food Standards Agency	51,681	-	51,681
The National Archives	10,500	-	10,500
United Kingdom Supreme Court	920	-	920
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	150	-	150
Export Credits Guarantee Department	1	-	1
Total	11,506,235	45,081	11,551,316

Table 5 Capital Departmental Expenditure Limits 2020-21

	£'000		
	Voted	Non-Voted	Total
Department †			
Department of Health and Social Care	8,231,100	-	8,231,100
Department for Education ††	3,372,783	954,426	4,327,209
Home Office	741,351	-	741,351
National Crime Agency	50,095	-	50,095
Ministry of Justice	873,000	-	873,000
Crown Prosecution Service	2,800	-	2,800
Serious Fraud Office	4,000	-	4,000
HM Procurator General and Treasury Solicitor	1,400	-	1,400
Ministry of Defence	10,534,980	-	10,534,980
Security and Intelligence Agencies	808,591	-	808,591
Foreign and Commonwealth Office	101,842	-	101,842
Department for International Development	2,623,250	-	2,623,250
MHCLG - Housing and Communities	13,336,907	-	13,336,907
Department for Transport	18,063,758	-	18,063,758
Department for Business, Energy and Industrial Strategy	13,522,848	-	13,522,848
HM Land Registry	40,210	-	40,210
Department for Digital, Culture, Media and Sport	629,780	-	629,780
Department for Environment, Food and Rural Affairs	902,491	-	902,491
Department for International Trade	14,421	-	14,421
Department for Work and Pensions	175,649	48,996	224,645
HM Revenue and Customs	365,466	-	365,466
HM Treasury	9,710	-	9,710
Cabinet Office	311,379	-	311,379
Scotland Office and Office of the Advocate General	50	-	50
Wales Office	30	-	30
Northern Ireland Office	260	-	260
Scottish Government	-	5,498,220	5,498,220
Welsh Government	-	2,429,835	2,429,835
Northern Ireland Executive	-	1,736,756	1,736,756
National Savings and Investments	660	-	660
Charity Commission	2,200	-	2,200
Competition and Markets Authority	1,000	-	1,000
The Statistics Board	10,000	-	10,000
Office for Standards in Education, Children's Services and Skills	3,500	-	3,500
Office of Qualifications and Examinations Regulation	100	-	100
Food Standards Agency	8,690	-	8,690
The National Archives	800	-	800
United Kingdom Supreme Court	500	-	500
Government Actuary's Department	200	-	200
Office of Gas and Electricity Markets	4,300	-	4,300
Office of Rail and Road	720	-	720
Water Services Regulation Authority	150	-	150
Export Credits Guarantee Department	300	-	300
Office of the Parliamentary Commissioner for Administration and the Health Service	2,100	-	2,100
Commissioner for England			
House of Lords	67,133	-	67,133
House of Commons: Members	-	-	-
Sub-total Central Government	74,820,504	10,668,233	85,488,737

Table 5 Capital Departmental Expenditure Limits 2020-21

	£'000		
	Voted	Non-Voted	Total
House of Commons: Administration †††	382,600	-	382,600
Parliamentary Works Sponsor Body †††	600	-	600
National Audit Office †††	1,500	-	1,500
Electoral Commission †††	1,301	-	1,301
Independent Parliamentary Standards Authority †††	1,941	-	1,941
Local Government Boundary Commission for England †††	50	-	50
Sub-total independent entities	387,992	-	387,992
Total	75,208,496	10,668,233	85,876,729

† 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

Department of Health and Social Care

Introduction

1. The Parliamentary Estimate for 2020-21 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 Trusts, NHS Foundation Trusts and Executive ALBs are included in the Estimate.
 - b. The Estimate includes the budgeting boundaries, Resource and Capital Expenditure Limits and Resource and Capital Annually Managed Expenditure.
2. Given that all bodies within the Department of Health and Social Care 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. DHSC Administration and Programme expenditure which includes all DHSC 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 Non Departmental Public Body.
 - g. Special Health Authorities which includes administration, programme and capital 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 administration, programme and capital expenditure. A full list of Non Departmental Public Bodies is provided in Part III Note D.
 - i. Arm's Length and Other Bodies. This includes the Department of Health and Social Care owned companies and bodies which are not within the classifications of Estimate lines A to H.
 - j. 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 and Credit Guarantee Finance is set out in sections K to R.
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 DHSC Group.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	121,159,020,000	23,676,504,000	144,835,524,000
Capital	8,231,100,000	-	8,231,100,000
Annually Managed Expenditure			
Resource	10,001,879,000	-	10,001,879,000
Capital	15,000,000	-	15,000,000
Total Net Budget			
Resource	131,160,899,000	23,676,504,000	154,837,403,000
Capital	8,246,100,000	-	8,246,100,000
Non-Budget Expenditure	-		
Net cash requirement	137,877,120,000		

Amounts required in the year ending 31 March 2021 for expenditure by Department of Health and Social Care on:

Departmental Expenditure Limit:Expenditure arising from:

Revenue (administration and programme) and capital expenditure of the Department of Health and Social Care 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.

Health and social service expenditure to and on behalf of the NHS including the settlement of claims for personal injury and clinical negligence, local authorities and other national bodies.

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, research and development and EU Exit.

Governmental response to the coronavirus Covid-19 pandemic.

Non-departmental public bodies expenditure on health and social care protection, training and regulation functions.

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

Forming, investing in or providing loans or guarantees to companies that will provide facilities or services to the NHS.

Part I

Services provided to or on behalf of devolved governments and other government departments.

Medical treatment given to people from the United Kingdom in the European Economic Area and other countries.

Subsidies and grants to public corporations and local authorities, payments to local authorities for use in local area agreements. Official Development Assistance projects and activities. Subscriptions to international organisations and international and commercial facilitation relating to healthcare.

Payments for services incurred by other government departments, including expenditure on behalf of the Department for Work and Pensions.

Associated depreciation and any other non-cash costs (including provisions, impairments and impairment of receivables).

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 DHSC 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. Income associated with the acquisition of assets.

Part I

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 Social Care 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.

Governmental response to the coronavirus Covid-19 pandemic.

Income arising from:

Interest and dividends. Income from the disposal of financial assets.

Department of Health and Social Care will account for this Estimate.

	£		
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	121,159,020,000	49,908,147,000	71,250,873,000
Capital	8,231,100,000	2,664,162,000	5,566,938,000
Annually Managed Expenditure			
Resource	10,001,879,000	5,138,946,000	4,862,933,000
Capital	15,000,000	6,750,000	8,250,000
Non-Budget Expenditure	-	-	-
Net cash requirement	137,877,120,000	53,303,192,000	84,573,928,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
2,647,851	-90,100	2,557,751	119,685,369	-1,084,100	118,601,269	8,267,100	-36,000	8,231,100	111,666,134	7,125,080
<i>Of which:</i>										
A NHS Commissioning Board (NHS England) net expenditure										
1,671,753	-	1,671,753	20,140,178	-	20,140,178	305,000	-	305,000	19,234,419	253,869
B NHS Providers net expenditure										
-	-	-	81,538,000	-	81,538,000	5,741,488	-	5,741,488	79,023,781	4,918,643
C DHSC Programme and Admin expenditure										
386,125	-13,000	373,125	5,981,493	-726,000	5,255,493	1,856,985	-36,000	1,820,985	1,754,281	1,465,168
D Local Authorities (Public Health)										
-	-	-	3,279,000	-	3,279,000	-	-	-	2,931,555	-
E Public Health England (Executive Agency)										
55,812	-2,800	53,012	1,005,871	-245,000	760,871	124,850	-	124,850	926,151	160,468
F Health Education England net										
63,119	-	63,119	1,788,500	-	1,788,500	2,000	-	2,000	1,622,276	2,000
G Special Health Authorities expenditure										
279,001	-74,300	204,701	4,903,689	-113,100	4,790,589	70,372	-	70,372	2,833,482	39,124
H Non Departmental Public Bodies net expenditure										
190,841	-	190,841	104,138	-	104,138	25,900	-	25,900	549,906	172,739
I Arm's Length and Other Bodies (Net)										
1,200	-	1,200	944,500	-	944,500	140,505	-	140,505	2,790,283	113,069
Non-voted expenditure										
-	-	-	23,676,504	-	23,676,504	-	-	-	22,961,639	-
<i>Of which:</i>										
J NHS Commissioning Board (NHS England) financed from NI Conts										
-	-	-	23,676,504	-	23,676,504	-	-	-	22,961,639	-
Total Spending in DEL										
2,647,851	-90,100	2,557,751	143,361,873	-1,084,100	142,277,773	8,267,100	-36,000	8,231,100	134,627,773	7,125,080
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	10,001,879	-	10,001,879	33,600	-18,600	15,000	11,419,880	15,001
<i>Of which:</i>										
K NHS Commissioning Board (NHS England) net expenditure										
-	-	-	100,000	-	100,000	-	-	-	325,000	-
L NHS Providers net expenditure										
-	-	-	1,875,161	-	1,875,161	-	-	-	1,650,161	-
M DHSC Programme and Admin expenditure										
-	-	-	706,718	-	706,718	33,600	-18,600	15,000	1,670,373	15,001
N Public Health England (Executive Agency)										
-	-	-	5,000	-	5,000	-	-	-	5,000	-

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 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 Health Education England net										
-	-	-	5,000	-	5,000	-	-	-	5,000	-
P Special Health Authorities expenditure										
-	-	-	7,219,000	-	7,219,000	-	-	-	7,367,000	-
Q Non Departmental Public Bodies net expenditure										
-	-	-	6,000	-	6,000	-	-	-	11,000	-
R Arm's Length and Other Bodies (Net)										
-	-	-	85,000	-	85,000	-	-	-	386,346	-
Total Spending in AME										
-	-	-	10,001,879	-	10,001,879	33,600	-18,600	15,000	11,419,880	15,001
Total for Estimate										
2,647,851	-90,100	2,557,751	153,363,752	-1,084,100	152,279,652	8,300,700	-54,600	8,246,100	146,047,653	7,140,081
<i>Of which:</i>										
Voted Expenditure										
2,647,851	-90,100	2,557,751	129,687,248	-1,084,100	128,603,148	8,300,700	-54,600	8,246,100	123,086,014	7,140,081
Non Voted Expenditure										
-	-	-	23,676,504	-	23,676,504	-	-	-	22,961,639	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	154,837,403	146,047,653	132,292,226
Net Capital Requirement	8,246,100	7,140,081	5,936,443
Accruals to cash adjustments	-1,529,879	-11,824,952	-9,734,743
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-114,728,283	-111,058,492	-99,346,530
Add cash grant-in-aid	120,591,872	108,172,330	95,864,965
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-467,750	-638,417	-472,893
New provisions and adjustments to previous provisions	-11,700,871	-12,406,205	-9,164,432
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-4,956
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	136,985
Increase (+) / Decrease (-) in debtors	-	-	260,284
Increase (-) / Decrease (+) in creditors	1,000,000	750,000	-201,716
Use of provisions	3,775,153	3,355,832	3,193,550
Removal of non-voted budget items	-23,676,504	-22,961,639	-21,926,343
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-23,676,504	-22,961,639	-21,926,343
Net Cash Requirement	137,877,120	118,401,143	106,567,583

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	2,647,851	3,079,407	2,336,527
<i>Less:</i>			
Administration DEL Income	-90,100	-198,049	-83,561
Net Administration Costs	2,557,751	2,881,358	2,252,966
Gross Programme Costs	155,142,152	146,184,461	133,246,709
<i>Less:</i>			
Programme DEL Income	-1,084,100	-1,280,563	-1,325,723
Programme AME Income	-	-13,000	-13,102
Non-budget income	-	-	-
Net Programme Costs	154,058,052	144,890,898	131,907,884
Total Net Operating Costs	156,615,803	147,772,256	134,160,850
<i>Of which:</i>			
Resource DEL	140,913,371	131,028,838	121,892,619
Capital DEL	1,778,400	1,724,603	1,868,624
Resource AME	13,924,032	15,018,815	10,399,607
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	-1,778,400	-1,724,603	-1,868,624
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	154,837,403	146,047,653	132,292,226
<i>Of which:</i>			
Resource DEL	144,835,524	134,627,773	125,278,261
Resource AME	10,001,879	11,419,880	7,013,965
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	154,837,403	146,047,653	132,292,226

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-1,174,200	-1,478,612	-1,409,284
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-90,100	-198,049	-83,561
<i>Of which:</i>			
C DHSC Programme and Admin expenditure	-13,000	-110,000	-1,656
E Public Health England (Executive Agency)	-2,800	-12,000	-6,427
G Special Health Authorities expenditure	-74,300	-76,049	-75,478
Total Administration	-90,100	-198,049	-83,561
Programme			
Sales of Goods and Services	-1,084,100	-1,280,563	-1,325,723
<i>Of which:</i>			
C DHSC Programme and Admin expenditure	-726,000	-728,920	-603,345
E Public Health England (Executive Agency)	-245,000	-242,525	-171,433
G Special Health Authorities expenditure	-113,100	-309,118	-550,945
Total Programme	-1,084,100	-1,280,563	-1,325,723
Voted Resource AME	-	-13,000	-13,102
<i>Of which:</i>			
Programme			
Interest and Dividends	-	-13,000	-13,102
<i>Of which:</i>			
M DHSC Programme and Admin expenditure	-	-13,000	-13,102
Total Programme	-	-13,000	-13,102
Total Voted Resource Income	-1,174,200	-1,491,612	-1,422,386
Voted Capital DEL	-36,000	-68,424	-348,962
<i>Of which:</i>			
Programme			
Sales of Assets	-36,000	-68,424	-227,004
<i>Of which:</i>			
C DHSC Programme and Admin expenditure	-36,000	-68,424	-24,710
E Public Health England (Executive Agency)	-	-	-199,174
G Special Health Authorities expenditure	-	-	-3,120
Repayments	-	-	-121,958
<i>Of which:</i>			
C DHSC Programme and Admin expenditure	-	-	-26,958
G Special Health Authorities expenditure	-	-	-95,000
Total Programme	-36,000	-68,424	-348,962

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Capital AME	-18,600	-18,600	-
<i>Of which:</i>			
Programme			
Repayments	-18,600	-18,600	-
<i>Of which:</i>			
M DHSC Programme and Admin expenditure	-18,600	-18,600	-
Total Programme	-18,600	-18,600	-
Total Voted Capital Income	-54,600	-87,024	-348,962

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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
Additional Accounting Officers:	David Williams
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:	
Ian Trenholm	Care Quality Commission
Dr Sue O'Connell	Community Health Partnerships
Chris Wigley	Genomics England Limited
Sarah Wilkinson	Health and Social Care Information Centre (known as NHS Digital)
Professor Ian Cumming	Health Education England
Teresa Allen	Health Research Authority
Peter Thompson	Human Fertilisation and Embryology Authority
Allan Marriott-Smith	Human Tissue Authority
Sir Simon Stevens	Monitor (known as NHS Improvement)
Sir Andrew Dillon	National Institute for Health and Care Excellence
Sir Simon Stevens	NHS Commissioning Board (known as NHS England)
Elaine Hewitt	NHS Property Services

Special Health Authority Accounting Officers:

Michael Brodie	NHS Business Services Authority
Susan Frith	NHS Counter Fraud Authority
Helen Vernon	NHS Litigation Authority (known as NHS Resolution)
Sir Simon Stevens	NHS Trust Development Authority (known as NHS Improvement)

Accounting Officers not appointed by the Department:

The appointing authority can be found in the Annual Report and Accounts of each body.

Marc Seale	Health and Care Professions Council
Sue Killen (Interim)	Nursing and Midwifery Council
Alan Clamp	Professional Standards Authority for Health and Social Care

NHS Trust 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):

Sir Simon Stevens as Accounting Officer for the NHS Commissioning Board (known as NHS England) will appoint 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
A	NHS Commissioning Board (known as NHS England)	21,811,931	305,000	112,600,931
F	Health Education England	1,851,619	2,000	4,352,619
H	Care Quality Commission	35,134	15,000	38,934
H	Health Research Authority	13,393	7,600	19,993
H	Human Fertilisation and Embryology Authority	1,638	100	1,138
H	Human Tissue Authority	1,021	100	871
H	Monitor (known as NHS Improvement)	17,200	-	12,200
H	National Institute for Health and Care Excellence	50,525	3,100	52,625
H	NHS Digital (The Health and Social Care Information Centre)	176,068	-	119,568
I	Community Health Partnerships †	268,000	-	20,000
I	Genomics England Limited †	2,500	50,000	50,000
I	Health and Care Professions Council	1,000	1,500	1,500
I	NHS Property Services †	670,000	85,000	100,000
I	Nursing and Midwifery Council	4,000	4,005	4,005
I	Professional Standards Authority for Health and Social Care	200	-	-
K	NHS Commissioning Board (known as NHS England)	100,000	-	-
O	Health Education England	5,000	-	-
Q	Care Quality Commission	4,000	-	-
Q	NHS Digital (The Health and Social Care Information Centre)	2,000	-	-
R	NHS Property Services	85,000	-	-
			-	-
Total ††		25,100,229	473,405	117,374,384

† As limited companies these bodies do not receive grant-in-aid from the Department, instead they receive cash via working capital loans or equity.

†† 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 J - Staff Benefits

The Department has a Recognition and Reward Voucher Scheme which rewards smaller, single pieces of work by employees with a £25 voucher. Examples of nomination criteria are good customer service or cost saving ideas. The vouchers can be used at a range of major retailers. Any employee may make a nomination for another employee. Approval of nominations is made at Deputy Director level. The vouchers are funded from the 0.25% of each Directorate's Administration Budget allocated for the Special Bonus Scheme.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
The Department is bearing an insurable risk for professional indemnity or malpractice on behalf of the Human Fertilisation and Embryology Authority.	Unquantifiable
The Department is bearing an insurable risk for professional indemnity or malpractice on behalf of the Human Tissue Authority.	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
<p>The Department has undertaken to indemnify members of its expert advisory committees:</p> <ul style="list-style-type: none"> 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 Prescribing, Resistance and Healthcare Associated Infection (APRHAI) d) The Advisory Committee on the Safety of Blood Tissues and Organs (SaBTO) 	Unquantifiable
<p>The Department has undertaken to indemnify members of the:</p> <ul style="list-style-type: none"> a) Committee on Carcinogenicity of Chemicals in Food, Consumer Products and the Environment (COC) b) Consumer Products and the Environment (COM) c) Committee on Medical Aspects of Radiation in the Environment (COMARE) d) Committee on the Medical Effects of Air Pollutants (COMEAP) e) Administration of Radioactive Substances Advisory Committee <p>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.</p>	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 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
The Chancellor has announced that the Government will guarantee funding for certain European Union projects receiving funding after the United Kingdom has left the European Union. The Department is responsible for a European Union funded programme, the Health for Growth Programme.	Unquantifiable
The Department has undertaken to meet the cost of compensation payments arising from injury claims in relation to the immunisation of voluntary donors with specialised immunoglobulin.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
The Department holds an indemnity in respect of a non-statutory, independent inquiry into the issues raised by the malpractice of the former breast surgeon, Ian Paterson in the independent sector and the NHS.	Unquantifiable
Public Health England maintain a stockpile of medical countermeasures for responding to Chemical, Biological, Radiological and Nuclear (CBRN) incidents. Some of these products are unlicensed because no licensed alternatives are available in the UK. Similarly Public Health England also hold stocks of unlicensed anti-venoms and anti-toxins. If any recipients were to suffer an adverse reaction to using these products Public Health England would be liable. The associated contingent liability is unquantifiable.	Unquantifiable
Care Quality Commission is subject to an ongoing HMRC compliance check in relation to employees who may have more than one permanent workplace. This may result in a backdated benefit-in-kind liability relating to travel expenses paid or reimbursed to these employees. At 31 March 2019 it was unclear how employees meet the criteria for having more than one permanent workplace, and therefore it has not been possible to quantify a possible liability.	Unquantifiable
The Derby Teaching Hospital Foundation Trust has a potential liability in relation to equipment purchases within the Managed Equipment Service contract held with Althea. Further details of this liability can be found in the Annual Report and Accounts of the Foundation Trust.	20,000
NHS Digital's contingent liabilities amount to £16,500,000 (31 March 2019: £26,000,000), and relate to the estimated termination benefits in relation to Wave 3 of the Org2 change programme. The anticipated cost for the liability has been derived from the Waves 1 and 2 outturn, but the future liability is dependent on the assessment process. The waves are expected to be completed by spring 2021, although this is contingent on the availability of funding.	16,500
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.	14,581
Notified legal claims relating to NHS England, predominantly for contract and procurement dispute cases.	8,966

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
C4: Programme and administration expenditure.	World Health Organisation	17,111

Department for Education

Introduction

1. This Estimate provides for expenditure by the Department for Education (including its Executive Agencies) and its Arm's Length Bodies.
2. Whilst its Parliamentary Control Totals exclude expenditure by the academy sector (instead disclosing grants to the sector by the Department), the Department's Budgetary Control Totals include academy expenditure whilst eliminating transactions between the Department and the academies sector).
3. The voted DEL and Total Net Budget in Parts I and II of this Estimate include grant paid to Academies which is voted by Parliament. Part III: Note A shows how, by making adjustments, including removing these grants and instead adding spending by Academies, the totals voted by Parliament can be reconciled to the budgetary spending limits controlled by HMT and shown in Table 3. The grant paid to Academies and spending of Academies is unlikely to be the same in any given year. This is because, spending can include items such as depreciation that do not require cash, as well as any spending from Academy reserves. Reserves are built from other income streams available to academies, plus any unspent grant from previous years.
4. Further information on the Department's expenditure and activities can be found in its Annual Report and Accounts.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	72,071,812,000	-	72,071,812,000
Capital	4,327,209,000	-	4,327,209,000
Annually Managed Expenditure			
Resource	-3,960,339,000	-	-3,960,339,000
Capital	23,618,644,000	-	23,618,644,000
Total Net Budget †			
Resource	68,111,473,000	-	68,111,473,000
Capital	27,945,853,000	-	27,945,853,000
Non-Budget Expenditure		-	
Net cash requirement	90,321,164,000		

Amounts required in the year ending 31 March 2021 for expenditure by Department for Education on:

Departmental Expenditure Limit:

Expenditure arising from:

Centrally managed spend, grants and/ or loans to Primary, secondary, tertiary and international education, apprenticeships and wider skills institutions, including the purchase, development, protection and disposal of land and buildings in support of these sectors.

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, childcare and safeguarding, welfare and young people's services.

Curriculum, qualifications and the inspection regime.

Schools Workforce development and reform.

Expenditure associated with social mobility policy.

Expenditure relating to the regulation of the social work profession and expenditure related to the regulation of the teaching profession.

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 relating to insolvency resulting in either a restructuring solution, education administration or closure. Expenditure relates primarily to England, but in some cases includes supporting activities in other parts of the United Kingdom and abroad.

Part I

The costs of the Department, its Executive Agencies, and arm's length bodies (ALBs): the Children's Commissioner, Aggregator Vehicle plc, Located Ltd, Institute for Apprenticeships, Office for Students, Social Work England, Social Mobility Commission, 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.

Expenditure relating to delivery of Government Guarantee funded policies should they be required. Support to other central government departments to prepare for EU Exit.

Activities relating to the sale of income contingent student loans, including purchase of retention notes as financial instruments and repayments against the asset as a result of UK Government Investment activity. Expenditure relating to the provision of education in support of the wider Grenfell recovery efforts.

Governmental response to the coronavirus Covid-19 pandemic including the secondment of staff to and from the Department in support of the response.

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).

Income relating to the regulation of the teaching and social work profession.

Income relating to insolvency as a result of education administration.

Governmental response to the coronavirus Covid-19 pandemic including the secondment of staff to and from the Department in support of the response.

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 or where required conditions of grant retention have not been met, repayments of loans issued to academies, receipts associated with the closure of departmental ALBs.

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 relating to the sale of income contingent student loans, including purchase of retention notes as financial instruments and repayments against the asset as a result of UK Government Investment activity.

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.

Part I

Annually Managed Expenditure:

Expenditure arising from:

Take up and maintenance of Departmental, Executive Agencies and ALBs 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.

Governmental response to the coronavirus Covid-19 pandemic including the secondment of staff to and from the Department in support of the response.

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 relating to the sale of income contingent student loans, including purchase of retention notes as financial instruments and repayments against the asset as a result of UK Government Investment activity.

Governmental response to the coronavirus Covid-19 pandemic including the secondment of staff to and from the Department in support of the response.

Department for Education will account for this Estimate.

	£		
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	72,071,812,000	34,364,189,000	37,707,623,000
Capital	4,327,209,000	2,238,282,000	2,088,927,000
Annually Managed Expenditure			
Resource	-3,960,339,000	-	-3,960,339,000
Capital	23,618,644,000	9,700,889,000	13,917,755,000
Non-Budget Expenditure	-	-	-
Net cash requirement	90,321,164,000	39,981,186,000	50,339,978,000

† 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

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
519,283	-40,300	478,983	71,840,953	-248,124	71,592,829	4,328,909	-1,700	4,327,209	80,941,052	4,912,324
<i>Of which:</i>										
A Activities to Support all Functions										
361,507	-40,300	321,207	90,018	-50,604	39,414	38,736	-	38,736	377,759	72,544
B Early Years and Schools (Department)										
-	-	-	1,490,853	-20,000	1,470,853	1,601,128	-	1,601,128	1,422,162	1,768,762
C Early Years and Schools (ALB) (Net)										
1,948	-	1,948	682	-	682	-19,658	-	-19,658	2,583	8,605
D Social Care, Mobility and Disadvantage (Department)										
-	-	-	411,009	-380	410,629	4,100	-	4,100	361,098	16,685
E Social Care, Mobility and Disadvantage (ALB) (Net)										
2,250	-	2,250	6,000	-	6,000	2,577	-	2,577	14,544	3,275
F Standards and Testing Agency										
3,028	-	3,028	48,264	-66	48,198	2,150	-	2,150	51,502	1,900
G Teaching Regulation Agency										
206	-	206	7,873	-60	7,813	-	-	-	6,297	-
H Education and Skills Funding Agency (ESFA)										
85,331	-	85,331	2,721,225	-140,000	2,581,225	26,360	-	26,360	2,314,946	22,669
I Grants to LA Schools										
-	-	-	31,427,464	-	31,427,464	1,298,178	-	1,298,178	29,591,929	1,857,406
J Grants to Academies										
-	-	-	24,157,236	-	24,157,236	956,126	-1,700	954,426	22,845,405	870,869
K Higher Education										
-	-	-	4,776,567	-37,014	4,739,553	5,236	-	5,236	17,509,885	13,768
L Further Education										
-	-	-	5,214,434	-	5,214,434	222,256	-	222,256	4,857,997	133,588
M Higher Education (ALB) (net)										
54,013	-	54,013	1,476,958	-	1,476,958	191,000	-	191,000	1,562,900	141,446
N Further Education (ALB) (net)										
11,000	-	11,000	12,370	-	12,370	720	-	720	22,045	807
Total Spending in DEL										
519,283	-40,300	478,983	71,840,953	-248,124	71,592,829	4,328,909	-1,700	4,327,209	80,941,052	4,912,324

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	5,286	-3,965,625	-3,960,339	26,445,161	-2,826,517	23,618,644	-889,040	22,538,530
<i>Of which:</i>										
O Activities to Support all Functions (Department)										
-	-	-	-4,811	-	-4,811	-	-	-	1,665	-470
P Executive Agencies										
-	-	-	282	-	282	-	-	-	954	-
Q Higher Education AME										
-	-	-	-20,877	-3,965,625	-3,986,502	26,194,400	-2,800,013	23,394,387	-924,541	22,286,652
R Further Education AME										
-	-	-	-	-	-	250,000	-26,504	223,496	1,000	251,587
S Higher Education (ALB) (net) AME										
-	-	-	910	-	910	-	-	-	2,100	-
T Further Education (ALB) (net) AME										
-	-	-	29,782	-	29,782	761	-	761	29,782	761
Total Spending in AME										
-	-	-	5,286	-3,965,625	-3,960,339	26,445,161	-2,826,517	23,618,644	-889,040	22,538,530
Total for Estimate										
519,283	-40,300	478,983	71,846,239	-4,213,749	67,632,490	30,774,070	-2,828,217	27,945,853	80,052,012	27,450,854
<i>Of which:</i>										
Voted Expenditure										
519,283	-40,300	478,983	71,846,239	-4,213,749	67,632,490	30,774,070	-2,828,217	27,945,853	80,052,012	27,450,854
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	68,111,473	80,052,012	65,505,851
Net Capital Requirement	27,945,853	27,450,854	22,409,368
Accruals to cash adjustments	-5,736,162	-19,072,113	-8,372,766
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,771,313	-1,816,642	-1,691,676
Add cash grant-in-aid	1,714,383	1,811,609	1,719,620
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-4,240,062	-16,951,434	-7,520,685
New provisions and adjustments to previous provisions	-59,832	-68,697	-66,484
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-1,422,760	-2,637,867	-900,536
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	497,701	-
Use of provisions	43,422	93,217	86,995
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	90,321,164	88,430,753	79,542,453

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	513,450	547,616	536,621
<i>Less:</i>			
Administration DEL Income	-40,300	-43,284	-51,499
Net Administration Costs	473,150	504,332	485,122
Gross Programme Costs	76,046,417	85,446,355	75,169,353
<i>Less:</i>			
Programme DEL Income	-248,124	-262,001	-459,741
Programme AME Income	-3,965,625	-905,125	-4,598,588
Non-budget income	-	-	-
Net Programme Costs	71,832,668	84,279,229	70,111,024
Total Net Operating Costs	72,305,818	84,783,561	70,596,146
<i>Of which:</i>			
Resource DEL	71,970,538	80,850,288	68,940,201
Capital DEL	4,194,243	4,731,549	5,089,998
Resource AME	-3,859,065	-798,276	-3,434,053
Capital AME	102	-	-
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	28,240,236	27,486,605	23,760,447
<i>Adjustments to remove:</i>			
Capital in the SOCNE	-4,194,345	-4,731,549	-5,089,998
Grants to devolved administrations	-	-	-
Grants to Academies	-24,157,236	-22,845,405	-20,652,206
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-297
Total Resource Budget*	72,194,473	84,693,212	68,614,092
<i>Of which:</i>			
Resource DEL*	74,171,812	82,450,052	70,425,260
Resource AME*	-1,977,339	2,243,160	-1,811,168
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Grants to Academies	24,157,236	22,845,405	20,652,206
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Academies Budgetary Expenditure	-28,240,236	-27,486,605	-23,760,447
Other adjustments	-	-	-
Total Resource (Estimate)	68,111,473	80,052,012	65,505,851

* 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

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-288,424	-305,145	-489,152
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-26,832	-24,266	-28,916
<i>Of which:</i>			
A Activities to Support all Functions	-26,832	-24,266	-28,893
H Education and Skills Funding Agency (ESFA)	-	-	-23
Interest and Dividends	-	-	-3
<i>Of which:</i>			
A Activities to Support all Functions	-	-	-3
Other Grants	-	-331	-
<i>Of which:</i>			
A Activities to Support all Functions	-	-331	-
Other Income	-13,468	-18,687	-22,580
<i>Of which:</i>			
A Activities to Support all Functions	-13,468	-18,687	-22,045
H Education and Skills Funding Agency (ESFA)	-	-	-535
Total Administration	-40,300	-43,284	-51,499
Programme			
EU Grants Received	-140,000	-104,977	-197,189
<i>Of which:</i>			
H Education and Skills Funding Agency (ESFA)	-140,000	-104,977	-197,189
K Higher Education	-	-	-
Sales of Goods and Services	-75,489	-76,489	-105,222
<i>Of which:</i>			
A Activities to Support all Functions	-50,147	-44,355	-39,645
Education Standards, Curriculum and Qualifications (Department)	-	-	-57
F Standards and Testing Agency	-37	-	-
H Education and Skills Funding Agency (ESFA)	-	-	-
I Grants to LA Schools	-	-	-3,225
K Higher Education	-25,305	-32,134	-62,295
Interest and Dividends	-	-	-43
<i>Of which:</i>			
Education Standards, Curriculum and Qualifications (Department)	-	-	-43
Other Grants	-31,380	-74,868	-133,507
<i>Of which:</i>			
A Activities to Support all Functions	-	-	-317
B Early Years and Schools (Department)	-20,000	-60,112	-
School Infrastructure and Funding of Education (Department)	-	-	-614
Education Standards, Curriculum and Qualifications (Department)	-	-	-60,403
D Social Care, Mobility and Disadvantage (Department)	-380	-4,756	-783
K Higher Education	-11,000	-10,000	-71,390

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Other Income	-1,255	-5,527	-1,692
<i>Of which:</i>			
A Activities to Support all Functions	-457	-4,793	-
<i>School Infrastructure and Funding of Education (Department)</i>	-	-	-821
<i>Education Standards, Curriculum and Qualifications (Department)</i>	-	-	-113
D Social Care, Mobility and Disadvantage (Department)	-	-	-6
F Standards and Testing Agency	-29	-25	-26
G Teaching Regulation Agency	-60	-	-
I Grants to LA Schools	-	-	-9
K Higher Education	-709	-709	-716
L Further Education	-	-	-1
Total Programme	-248,124	-261,861	-437,653
Voted Resource AME	-3,965,625	-905,125	-4,598,588
<i>Of which:</i>			
Programme			
Interest and Dividends	-6,029,484	-4,696,125	-5,436,211
<i>Of which:</i>			
O Activities to Support all Functions (Department)	-	-7,888	-
Q Higher Education AME	-6,029,484	-4,688,237	-5,412,409
R Further Education AME	-	-	-23,802
Other Income	2,063,859	3,791,000	837,623
<i>Of which:</i>			
Q Higher Education AME	2,063,859	3,791,000	837,623
Total Programme	-3,965,625	-905,125	-4,598,588
Total Voted Resource Income	-4,254,049	-1,210,270	-5,087,740
Voted Capital DEL	-1,700	-140	-30,545
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-6
<i>Of which:</i>			
A Activities to Support all Functions	-	-	-6
Other Grants	-	-140	-22,089
<i>Of which:</i>			
B Early Years and Schools (Department)	-	-140	-
<i>School Infrastructure and Funding of Education (Department)</i>	-	-	-16,093
D Social Care, Mobility and Disadvantage (Department)	-	-	-344
I Grants to LA Schools	-	-	-5,483
L Further Education	-	-	-169

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Repayments	-1,700	-	-8,450
<i>Of which:</i>	-		
J Grants to Academies	-1,700	-	-
<i>School Infrastructure and Funding of Education (Department)</i>	-	-	-15
H Education and Skills Funding Agency (ESFA)	-	-	-8,435
Total Programme	-1,700	-140	-30,545
 Voted Capital AME	 -2,826,517	 -1,981,552	 -4,769,146
<i>Of which:</i>			
Programme			
Repayments	-2,826,517	-1,981,552	-4,769,146
<i>Of which:</i>			
Q Higher Education AME	-2,800,013	-1,981,552	-4,738,010
R Further Education AME	-26,504	-	-31,136
Total Programme	-2,826,517	-1,981,552	-4,769,146
 Total Voted Capital Income	 -2,828,217	 -1,981,692	 -4,799,691

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

	2020-21 Plans		2019-20 Provisions		2018-19 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-2,092	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (NOT in the SoCNE)	-	-	-	-	-1,934,265	-
Total	-	-	-	-2,092	-1,934,265	-

Detailed description of CFER sources

£'000

	2020-21 Plans		2019-20 Provisions		2018-19 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Primarily Office for Students residual cash balance.	-	-	-	-2,092	-	-
Non-Budget						
Receipts of student loan book sale surrendered to Consolidated Fund - December 2018	-	-	-	-	-1,934,265	-
Total	-	-	-	-2,092	-1,934,265	-

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Jonathan Slater
Executive Agency Accounting Officers:	
Eileen Milner	Education and Skills Funding Agency
Alan Meyrick	Teaching Regulation Agency
Una Bennett	Standards and Testing Agency

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

ALB Accounting Officers:	
Mohammed Anwer	Aggregator Vehicle plc
Sarah Beale	Construction Industry Training Board
Chris Clayden	Engineering Construction Industry Training Board
Jennifer Coupland	Institute for Apprenticeships and Technical Education
Lara Newman	Located Property Ltd
Nicola Dandridge	Office for Students
Anne Longfield	Office of the Children's Commissioner
Colum Conway	Social Work England
Paula Sussex	Student Loans Company

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 (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	Aggregator Vehicle plc	210	-30,000	-
C	Located Property Ltd	2,420	10,342	12,762
E	Office of the Children's Commissioner	2,520	-	2,511
E	Social Work England	5,730	2,577	7,577
M	Office for Students	1,269,034	150,000	1,414,096
M	Student Loans Company	261,937	41,000	253,347
N	Institute for Apprenticeships and Technical Education	23,370	720	24,090
S	Student Loans Company	910	-	-
T	Construction Industry Training Board	26,514	500	-
T	Engineering Construction Industry Training Board	3,268	261	-
Total		1,595,913	175,400	1,714,383

Part III: Note I - Gifts

The Department for Education (DfE) has gifted the property of 2 St Paul's Place, Sheffield, with a carrying value of £18,844,090.28 to the Government Property Agency (GPA) with effect from 1st August 2019. This is in accordance with the wider governmental strategy of transferring most Departmental freehold and long-term leasehold properties to GPA in order to drive estate management efficiencies. DfE expects to continue to occupy part of this property, alongside several other government organisations, whilst paying rent to GPA as its landlord.

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.	9,250,000
A guarantee to Local Government Pension Scheme (LGPS) to meet the pension deficit if an Academy Trust closes.	13,600
Tottenham UTC - indemnity to cover the cost of the 35 year lease.	12,500
The Department 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.	2,901
To Provide an indemnity of up to £2 million to protect Inspiration Trust (Re: Great Yarmouth High School) against potential closure costs of the academy in the event that the Foundation withdrew consent for the academy to operate from the current site.	2,000
Indemnity for REACH2 Colchester project for costs dependent on the planning permission decision by the local authority.	1,100
Turing House School - an indemnity has been provided in relation to the rent deposit.	470
Indemnity for project costs if the Central Ipswich Free School project is aborted.	300
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 who 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.	770
In respect of commercial lease of Free Schools Norwich.	110
Statutory Indemnity in relation to the Office of the Schools Adjudicator outlined in Paragraph 7 of Schedule 5 to the SSFA 1998.	Unquantifiable
As a result of entering into a PFI arrangement for the building of schools (PF2) there are a number of contracts in place which have clauses that could give rise to liability for the Department. These are considered by the Department to be remote and unquantifiable as they relate to breach of contractual conditions.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
As a result of entering into contracts on site purchases, the Department is subject to a number of overage clauses. These are considered to be remote as they relate to changes in contractual arrangements.	Unquantifiable
In 2012 the Chancellor and the Secretary of State for Education agreed to set up a Junior ISA account for all children in care in the UK, through an initial payment of £200 from the DfE budget for each account opened. The JISA scheme is managed by a charity, the Share Foundation, which is contracted by the DfE. The Share Foundation, using the £200 payment from the Department, opens and manages the JISAs on behalf of looked after children while they remain in care. To be eligible for the JISA, a child must be looked after for at least one year. When they leave care, the Share Foundation provides the necessary information to the person with parental responsibility for the child so that they may take over the management of the account. The funds can only be accessed by the young person on reaching their eighteenth birthday.	1,369
The contingent liability will only arise if an individual makes a future claim when they turn age 18 and no JISA was set up. In such circumstances the DfE is required to settle the value of a JISA. The Share Foundation have identified 14,891 young people who had left care before a JISA could be set up for them. Of these young people, 8,044 have already received their £200 payment in lieu of an account, leaving a further 6,847 yet to submit their claims. This equates to the potential liability to the DfE of £1,369,400, should all the claims be made. It should be noted however that only a handful of retrospective claims are received by the Share Foundation each week. Over the previous year, for example, just over 300 retrospective claims were received, averaging at less than six per week. These were paid for from the existing JISA budget, as has similarly been done in preceding years.	
Coal Authority - To carry out ground investigation for a permanent site for Coseley Tech Primary (CTP). The permit is nil cost.	Unquantifiable
The permanent site for Khalsa Academy Wolverhampton's (KAW) will be delivered in September 2018 subject to entering an unlimited indemnity with Canal & Rivers Trust (CRT) to allow the drainage connection.	Unquantifiable
Following the closure of HEFCE and the creation of OfS, the Department is acting as guarantor for the handful of employees transferring from HEFCE to OfS who are members of the Universities Superannuation Scheme (USS), which has transferred from HEFCE to OfS as part of the property and staff transfer. This was a condition of OfS' admission to the USS and allows staff transferring from HEFCE to continue to participate as employees of OfS. In the event of a transfer or winding up of OfS, the Department will guarantee that these pension liabilities will be covered by the successor body, or by the Department in the event that no other body assumes the OfS' functions.	5,000

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Student Loan Sale: The sale of student loans necessitated warranties and indemnities to secure interest and obtain value for money from investors. These contingent liabilities are in respect of:</p> <ul style="list-style-type: none"> a) a warranty to provide investors compensation for policy changes which reduce cash flows to investors. This is because the terms of the loans remain within Government control, and there is nothing investors can do to influence this. The liability will exist for the life of the securities. This means it will be expected to expire by 2036. The likelihood of crystallisation is low. b) the need to repurchase all of the loans as a remedy for investors if: <ul style="list-style-type: none"> i) Collection of repayments for the sold loans through the UK tax system by HMRC ceased; ii) RPI used to calculate the interest rate of the loans was abolished without a substitute being put in place; iii) There was a problem with the collection of loan repayments that could not be remedied for three consecutive annual payment dates; or iv) Legislation is passed which means the Consumer Credit Act (CCA) / FSMA applies to the loans and the CCA low interest exemption applies. <p>The likelihood of any of these scenarios materialising is very low.</p> <ul style="list-style-type: none"> c) the indemnity given to investors to cover potential losses if a “servicing event” is triggered. Investors are not able to change the servicer (unlike for a typical commercial transaction) and therefore an indemnity is their only recourse in the event that the servicing is not in line with the contractually agreed standard. The liability is expected to be live for the life of the securities, i.e. up to around 30 years, and will reduce over time. The likelihood of crystallisation is low. d) indemnities given to the Joint Lead Managers if they (or their employees, directors or affiliates) suffer any loss as a result of misrepresentation, misleading statement or omissions or breach of duty by Government. All of the liabilities are expected to be live for the life of the loans, i.e. up to around 30 years. The likelihood of crystallisation is low. e) Indemnities have also been provided to certain other parties connected to the securitisation transaction to cover any loss from the Department (acting as Master Servicer) failing in its performance of certain duties. This includes acting with negligence, fraud, wilful default, infringement of intellectual property rights, failing to provide a remedial plan or a cure within a certain timeframe. 	Unquantifiable
<p>The government is working to agree an EU Exit deal which works for the whole of the UK and an important part of this process is giving certainty to businesses and citizens. Leaving the EU with a deal remains the government’s top priority. In the event that the UK leaves the EU without a deal, the UK will leave the EU Budget meaning UK organisations would no longer receive future funding for projects under EU programmes. The Chancellor of the Exchequer has announced that the UK government will guarantee EU projects agreed before we leave the EU, to provide more certainty for UK organisations over the course of EU Exit. In the event of a no deal and the triggering of the Government Guarantee, DfE will be liable to make Government Guarantee financed payments to current recipients of Erasmus+ and European Social Fund funding, following an assessment process.</p>	Unquantifiable
<p>SLC pension transfer: This arises as a result of the transfer of the SLC pension scheme members into the Civil Service Pension Scheme (CSPS). This contingent liability arises due to a difference in the guarantee which exists for members in the SLC Scheme (which guarantees that increases in the value of past service are linked to at least the Consumer Price Index (CPI)) and the Civil Service scheme (where all pension increases are linked to the Pensions (Increase) Act legislation).</p>	27,000

Home Office

Introduction

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

1. Keeping the United Kingdom safe from the threat of terrorism;
2. Reducing and preventing crime, and ensuring people feel safe in their homes and communities;
3. Supporting visible, responsible and accountable policing by empowering the public and freeing up the police to fight crime;
4. Fire prevention and rescue;
5. Working on the problems caused by illegal drug use;
6. Shaping the alcohol strategy, policy and licensing conditions;
7. Securing the UK border and controlling immigration;
8. Considering applications to enter and stay in the UK;
9. Issuing passports and visas, and;
10. Agreeing new rules on trade, travel and business after the transition period following the UK's exit from the EU.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	12,713,288,000	-	12,713,288,000
Capital	741,351,000	-	741,351,000
Annually Managed Expenditure			
Resource	2,380,017,000	-	2,380,017,000
Capital	-	-	-
Total Net Budget			
Resource	15,093,305,000	-	15,093,305,000
Capital	741,351,000	-	741,351,000
Non-Budget Expenditure	-		
Net cash requirement	15,780,036,000		

Amounts required in the year ending 31 March 2021 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.

Securing the UK border and for controlling migration of people and goods at ports and airports across the UK and overseas.

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.

Expenditure arising from the programme to reform the proceeds of crime and terrorism financing “suspicious activity reporting” regime.

Immigration Health Surcharge and Immigration Skills Charge.

Net spending by Arm’s Length Bodies (Independent Police Complaints Commission, Security Industry Authority, Office of the Immigration Service Commissioner, College of Policing, Gangmasters Labour Abuse Authority and the Disclosure and Barring Service, Equalities and Human Rights Commission). 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.

	£		
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	12,713,288,000	6,333,636,000	6,379,652,000
Capital	741,351,000	289,867,000	451,484,000
Annually Managed Expenditure			
Resource	2,380,017,000	1,573,925,000	806,092,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	15,780,036,000	8,042,881,000	7,737,155,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
406,986	-83,304	323,682	15,626,053	-3,236,447	12,389,606	741,351	-	741,351	11,422,178	739,828
<i>Of which:</i>										
A Crime, Policing and Fire Group										
34,325	-2,325	32,000	9,221,075	-	9,221,075	34,200	-	34,200	8,497,748	117,273
B Office for Security and Counter-terrorism										
36,113	-	36,113	1,066,815	-14,747	1,052,068	96,600	-	96,600	1,003,207	104,299
C Serious and Organised Crime Group										
19,127	-	19,127	384,252	-184,000	200,252	14,500	-	14,500	157,427	10,100
D UK Visas and Immigration										
1,142	-	1,142	1,622,526	-2,188,874	-566,348	42,800	-	42,800	-665,060	31,110
E Immigration Enforcement										
3,000	-	3,000	465,761	-43,000	422,761	20,600	-	20,600	391,757	6,817
F Border Force										
2,646	-	2,646	699,021	-21,000	678,021	118,810	-	118,810	622,844	108,231
G HM Passport Office										
-	-	-	363,833	-583,000	-219,167	40,400	-	40,400	-196,218	39,661
H Borders, Immigration and Citizenship System Policy and International										
40,853	-1,000	39,853	114,717	-41,250	73,467	85,799	-	85,799	75,390	22,179
I Enablers										
267,807	-79,979	187,828	598,437	-43,585	554,852	162,192	-	162,192	1,408,981	287,071
J Digital, Data and Technology										
1,973	-	1,973	953,040	-116,991	836,049	106,900	-	106,900	-	-
K Arm's Length Bodies (Net)										
-	-	-	136,576	-	136,576	15,800	-	15,800	126,102	13,087
L Departmental Unallocated Provision										
-	-	-	-	-	-	2,750	-	2,750	-	-
Total Spending in DEL										
406,986	-83,304	323,682	15,626,053	-3,236,447	12,389,606	741,351	-	741,351	11,422,178	739,828
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	2,380,017	-	2,380,017	-	-	-	2,730,005	-
<i>Of which:</i>										
M Police and Fire Superannuation										
-	-	-	2,380,017	-	2,380,017	-	-	-	2,461,251	-
<i>AME Charges</i>										
-	-	-	-	-	-	-	-	-	259,854	-
<i>AME Charges Arms Length Bodies (Net)</i>										
-	-	-	-	-	-	-	-	-	8,900	-
Total Spending in AME										
-	-	-	2,380,017	-	2,380,017	-	-	-	2,730,005	-

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 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
Total for Estimate										
406,986	-83,304	323,682	18,006,070	-3,236,447	14,769,623	741,351	-	741,351	14,152,183	739,828
<i>Of which:</i>										
Voted Expenditure										
406,986	-83,304	323,682	18,006,070	-3,236,447	14,769,623	741,351	-	741,351	14,152,183	739,828
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	15,093,305	14,152,183	13,433,017
Net Capital Requirement	741,351	739,828	692,176
Accruals to cash adjustments	-54,620	-331,706	-222,071
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-152,376	-148,089	-115,552
Add cash grant-in-aid	366,924	92,672	89,608
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-269,168	-251,289	-227,166
New provisions and adjustments to previous provisions	-	-275,000	15,969
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-123
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	250,000	-
Use of provisions	-	-	15,193
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	15,780,036	14,560,305	13,903,122

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	406,986	416,777	423,896
<i>Less:</i>			
Administration DEL Income	-83,304	-70,473	-129,241
Net Administration Costs	323,682	346,304	294,655
Gross Programme Costs	18,108,704	17,163,880	15,988,732
<i>Less:</i>			
Programme DEL Income	-3,236,447	-3,103,392	-2,662,651
Programme AME Income	-	-	-
Non-budget income	-88,120	-81,300	-82,000
Net Programme Costs	14,784,137	13,979,188	13,244,081
Total Net Operating Costs	15,107,819	14,325,492	13,538,736
<i>Of which:</i>			
Resource DEL	12,713,288	11,422,178	10,680,283
Capital DEL	102,634	254,609	255,903
Resource AME	2,380,017	2,730,005	2,684,550
Capital AME	-	-	-
Non-budget	-88,120	-81,300	-82,000
<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	-102,634	-254,609	-255,903
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	88,120	81,300	82,000
Other adjustments	-	-	68,184
Total Resource Budget	15,093,305	14,152,183	13,433,017
<i>Of which:</i>			
Resource DEL	12,713,288	11,422,178	10,763,757
Resource AME	2,380,017	2,730,005	2,669,260
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	15,093,305	14,152,183	13,433,017

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-3,319,751	-3,169,677	-2,790,292
<i>Of which:</i>			
Administration			
EU Grants Received	-79,979	7,918	-88,851
<i>Of which:</i>			
A: Crime, Policing and Fire Group	-	740	-
G: HM Passport Office	-	34,000	-
I: Enablers	-79,979	-26,822	-88,851
Sales of Goods and Services	-	48,708	-925
<i>Of which:</i>			
A: Crime, Policing and Fire Group	-	-1,290	167
D: UK Visas and Immigration	-	66,225	-
G: HM Passport Office	-	-	-235
H: Borders, Immigration and Citizenship System Policy and International	-	-	-70
I: Enablers	-	-16,227	-787
Other Grants	-	-	-16,866
<i>Of which:</i>			
A: Crime, Policing and Fire Group	-	-	-66
H: Borders, Immigration and Citizenship System Policy and International	-	-	-1
I: Enablers	-	-	-16,799
Other Income	-1,000	-91,449	-20,161
<i>Of which:</i>			
A: Crime, Policing and Fire Group	-	-	-407
D: UK Visas and Immigration	-	-66,225	-
H: Borders, Immigration and Citizenship System Policy and International	-1,000	-	-
I: Enablers	-	-25,224	-19,754
Taxation	-2,325	-35,650	-2,438
<i>Of which:</i>			
A: Crime, Policing and Fire Group	-2,325	-1,650	-2,438
G: HM Passport Office	-	-34,000	-
Total Administration	-83,304	-70,473	-129,241
Programme			
EU Grants Received	-26,259	-27,276	-24,383
<i>Of which:</i>			
E: Immigration Enforcement	-26,259	-24,789	-23,713
I: Enablers	-	-2,487	-670
Sales of Goods and Services	-1,830,643	-2,260,641	-1,734,851
<i>Of which:</i>			
A: Crime, Policing and Fire Group	-	-1,157	-48
B: Office for Security and Counter-terrorism	-	-	-219
D: UK Visas and Immigration	-1,762,189	-1,914,270	-1,603,701
E: Immigration Enforcement	-	-600	-
F: Border Force	-	-142,572	-10,742
G: HM Passport Office	-	-24,438	-33,573
H: Borders, Immigration and Citizenship System Policy and International	-40,000	-86,536	-
I: Enablers	-	-91,068	-86,568
J: Digital, Data and Technology	-28,454	-	-

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Other Grants	-	-51,655	-49,267
<i>Of which:</i>			
A: Crime, Policing and Fire Group	-	-48,310	-23,265
B: Office for Security and Counter-terrorism	-	-	-16,945
F: Border Force	-	-	-1,146
G: HM Passport Office	-	-3,345	-7,902
I: Enablers	-	-	-9
Other Income	-647,242	-147,539	-160,111
<i>Of which:</i>			
A: Crime, Policing and Fire Group	-	48,274	-27,887
B: Office for Security and Counter-terrorism	-14,747	184,550	-4
C: Serious and Organised Crime Group	-	-154,000	-
D: UK Visas and Immigration	-426,685	-213,473	-89,112
E: Immigration Enforcement	-6,528	-2,611	-2,168
F: Border Force	-21,000	125,718	-10,386
G: HM Passport Office	-44,910	-141,567	-
H: Borders, Immigration and Citizenship System Policy and International	-1,250	70,186	-13,575
I: Enablers	-43,585	-64,616	-16,979
J: Digital, Data and Technology	-88,537	-	-
Taxation	-732,303	-612,093	-692,439
<i>Of which:</i>			
B: Office for Security and Counter-terrorism	-	-199,297	-158,502
C: Serious and Organised Crime Group	-184,000	-	-
D: UK Visas and Immigration	-	-	-8
E: Immigration Enforcement	-10,213	-15,000	-14,997
F: Border Force	-	-2,146	-786
G: HM Passport Office	-538,090	-395,650	-518,146
Total Programme	-3,236,447	-3,099,204	-2,661,051
Total Voted Resource Income	-3,319,751	-3,169,677	-2,790,292
Voted Capital DEL	-	-4,188	-1,618
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-18
<i>Of which:</i>			
E: Immigration Enforcement	-	-	-1
F: Border Force	-	-	-17
Sales of Goods and Services	-	-4,188	-1,539
<i>Of which:</i>			
A: Crime, Policing and Fire Group	-	-	-406
I: Enablers	-	-4,188	-1,133
Other Grants	-	-	-61
<i>Of which:</i>			
F: Border Force	-	-	-61
Total Programme	-	-4,188	-1,618
Total Voted Capital Income	-	-4,188	-1,618

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					
	2020-21 Plans		2019-20 Provisions		2018-19 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)	-88,120	-88,120	-81,300	-81,300	-82,000	-82,000
Total	-88,120	-88,120	-81,300	-81,300	-82,000	-82,000

Detailed description of CFER sources

	£'000					
	2020-21 Plans		2019-20 Provisions		2018-19 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Consular premium	-88,120	-88,120	-81,300	-81,300	-82,000	-82,000
Total	-88,120	-88,120	-81,300	-81,300	-82,000	-82,000

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Matthew Rycroft CBE
Additional Accounting Officers:	Shona Dunn for sections C,D,F and G.

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

ALB Accounting Officers:

Michael Lockwood	Independent Office for Police Conduct
John Tuckett	Immigration Services Commissioner
Ian Todd	Security Industry Authority
Mike Cunningham	College of Policing
Michael Rich	Gangmasters and Labour Abuse Authority
Eric Robinson	Disclosure and Barring Service

Matthew Rycroft CBE 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
K	College of Policing Limited	48,290	2,400	65,690
K	Disclosure and Barring Service	-600	8,700	184,819
K	Gangmasters and Labour Abuse Authority	6,350	700	7,850
K	Immigration Services Commissioner	3,841	-	3,820
K	Independent Office for Police Conduct	76,835	4,000	74,065
K	Security Industry Authority	1,860	-	30,680
Total		136,576	15,800	366,924

Part III: Note F - Accounting Policy changes

Following discussion at the Finance Leadership Group meeting on 18 March 2020, HM Treasury agreed with the Financial Reporting Advisory Board (FRAB) to defer the implementation of IFRS 16 in central government until 1 April 2021. This represents a one-year deferral from the initial effective date of 1 April 2020.

There are no other expected changes of accounting policy for 2020-21.

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
D	Windrush Compensation Scheme	45,000

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
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The Home Office has entered into the following quantifiable contingent liabilities by offering guarantees, indemnities or by giving letters of comfort. None of these is a contingent liability within the meaning of IAS 37 since the likelihood of a transfer of economic benefit in settlement is too remote.

Non-statutory liabilities

Indemnity provided to British Airports Authority (BAA) in respect of damage or injury caused to third parties from the Home Office in their use of vehicles operating airside while transporting immigration officers between airside locations.	52,000
Indemnity granted in relation to Cyclamen programme up to a maximum €10m. (Minute dated 17 July 2009).	8,687
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.

HMG guarantee for EU funding streams as announced in August and October 2016. Home Office responsibility covers AMIF Programmes.

The Home Office appeal to the Supreme Court in relation to the Gubeladze case (A8 Worker Registration Scheme) has failed. This outcome leaves the Department liable to refund Worker Registration Scheme fees collected over the period 2009 and 2011. The Home Office has recognised a provision for this liability in its 2019/20 accounts. There is also an unquantifiable liability for claims for consequential losses.

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.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Border Force New Detection Technology (NDT)</p> <p>The following minutes have been used to notify Parliament of the contingent liability relating to the BF NDT, dated:</p> <p>10 September 2003, 18 December 2003, 18 March 2004, 2 July 2004 and 30 August 2016.</p> <p>The minutes above refer to the following locations and NDT equipment which is loaned by the Department to recipients:</p> <ol style="list-style-type: none"> 1. Belgium (loan of motion detection equipment and building; and loan of passive millimetre wave imager trucks and reflector and thermal imaging equipment). 2. The Netherlands (loan of motion detection equipment and building/shelters; CO2 probes and Thermal imaging equipment). 3. France (loan of motion detection equipment and building/shelters; CO2 probes and loan of passive millimetre wave imager reflectors and ISO containers). <ol style="list-style-type: none"> i) Calais: Heartbeat equipment and building and Passive Millimetric Wave Imager ISO containers. Heartbeat equipment and two buildings in juxtaposed control zone commenced Spring 2004. ii) Coquelles: Heartbeat Detection Unit at the Euro tunnel operated in the juxtaposed control zone by the Home Office. Passive Millimetric Wave Imager ISO containers. Shelter for and Heartbeat detection equipment which is under control of, and operated by, the BF in the juxtaposed control zone. iii) Dunkerque: Heartbeat building commenced Summer 2005. Heartbeat equipment and building operated by the Home Office in the juxtaposed control zone and commenced operation in Spring 2004. iv) Ostend: Heartbeat shelters. v) St. Malo: CO2 probes to be operated by French operators. vi) Vlissingen: Heartbeat equipment and shelters. vii) Zeebrugge: Two further Heartbeat buildings and one Passive Millimetric Wave Imager ISO container. <p>The minutes also refer to the following:</p> <p>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.</p> <p>(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).</p> <p>Harmondsworth and Campsfield Inquiry Team (Minute dated 14 July 2007)</p> <p>Indemnity provided to the Chairman and members of the team carrying out, in good faith and honesty, the inquiry into the disturbances at the Harmondsworth and Campsfield Immigration Removal Centres.</p>	

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>CIFAS – Fraud Protection Service (Minutes dated 23 November 2011 and 2 March 2016) To indemnify bodies against erroneous data entered on the CIFAS database, resulting in claims lodged against those organisations.</p>	
<p>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.</p>	
<p>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.</p>	
<p>Daniel Morgan Independent Panel (DMIP) indemnity (Minute dated 17 June 2019) The Daniel Morgan Independent Panel was set up by the Home Secretary in 2013 to review the 1987 murder of Daniel Morgan, its background and the handling of the case. A contingent liability was formally agreed by HMT in June 2019. This covers the indemnities offered to current and former members of the Panel and any person engaged at any time to provide assistance to the Panel, against any civil liability for any act done or omission made in good faith, in the execution of his or her duties, or in the purported execution of his or her duties.</p>	

National Crime Agency

Introduction

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

1. enhance the intelligence picture of existing and emerging serious and organised crime threats to the UK, using the intelligence to drive , lead and support the UK's response to serious and organised crime.
2. 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. lead, task, coordinate and support operational activity, proactively sharing intelligence, assets and capabilities with partners at local, regional, national and international levels. To prioritise the threats and allocate clear roles and responsibilities aligned with the 4Ps of the Serious and Organised Crime Strategy.
4. tackle the highest risk criminal vulnerabilities and enablers that facilitate criminals' illegal activities which threaten our safety and security.
5. develop and maintain those specialist serious and organised crime capabilities and services where this is best done nationally; enabling their availability where and when needed for the benefit all of UK law enforcement.
6. equip our officers with the right skills, workplaces and technology to lead the UK's response to serious and organised crime. To have the trust and confidence of the public.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	468,012,000	-	468,012,000
Capital	50,095,000	-	50,095,000
Annually Managed Expenditure			
Resource	75,000,000	-	75,000,000
Capital	-	-	-
Total Net Budget			
Resource	543,012,000	-	543,012,000
Capital	50,095,000	-	50,095,000
Non-Budget Expenditure	-		
Net cash requirement	670,001,000		

Amounts required in the year ending 31 March 2021 for expenditure by National Crime Agency on:

Departmental Expenditure Limit:Expenditure arising from:

UK and overseas activity including but not limited to:

Principal function - Crime Reduction:

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

Investigating, prosecuting, preventing and disrupting people engaged in serious and organised crime. Other expenditure related to tackling crime to support the objectives of the National Crime Agency. Payment of grants to partners to promote and deliver National Crime Agency objectives; and the administration and operation of the department, its enabling functions and 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. All other costs associated with asset recovery through Criminal and Civil courts and the holding and safe guarding of third party assets.

Work relating to protection of witnesses and victims or potential victims of crime.

Principal function - Criminal Intelligence:

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

Intelligence activities to combat serious and organised 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.

Work on research and development to increase knowledge and the furtherance of the NCAs strategy and the law enforcement family.

For provision of training to both internal and external parties.

Work in support of HM Government plans for exit of the European Union.

Activity to ensure organisational readiness for exiting European Union including but not limited to contingency planning, alternate information systems review and implementation of new systems and processes.

Expenditure to support, protect and enable the NCA and its officers and national and local government and law enforcement organisations during the COVID-19 pandemic.

Income arising from:

UK and overseas activity including but not limited to:

Training and accreditation fees;

Cyber Crime Prevention;

Asset Recovery 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).

External contributions for the provision of information to third parties.

Recovery of income awarded to the NCA in court, receipts of service provided by the NCA and receipts from any asset recovery activity, including the recovery of VAT expenditure where approved to do so.

From providing assistance to other law enforcement and government bodies.

Annually Managed Expenditure:

Expenditure arising from:

Pensions and other non-cash items.

National Crime Agency will account for this Estimate.

	£		
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	468,012,000	199,564,000	268,448,000
Capital	50,095,000	22,500,000	27,595,000
Annually Managed Expenditure			
Resource	75,000,000	22,500,000	52,500,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	670,001,000	274,500,000	395,501,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
38,163	-720	37,443	621,015	-190,446	430,569	131,847	-81,752	50,095	489,360	66,380
<i>Of which:</i>										
A National Crime Agency										
38,163	-720	37,443	621,015	-190,446	430,569	131,847	-81,752	50,095	489,360	66,380
Total Spending in DEL										
38,163	-720	37,443	621,015	-190,446	430,569	131,847	-81,752	50,095	489,360	66,380
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	75,000	-	75,000	-	-	-	75,000	-
<i>Of which:</i>										
B National Crime Agency AME										
-	-	-	75,000	-	75,000	-	-	-	75,000	-
Total Spending in AME										
-	-	-	75,000	-	75,000	-	-	-	75,000	-
Total for Estimate										
38,163	-720	37,443	696,015	-190,446	505,569	131,847	-81,752	50,095	564,360	66,380
<i>Of which:</i>										
Voted Expenditure										
38,163	-720	37,443	696,015	-190,446	505,569	131,847	-81,752	50,095	564,360	66,380
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	543,012	564,360	488,381
Net Capital Requirement	50,095	66,380	51,932
Accruals to cash adjustments	76,894	9,260	-43,523
<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	-58,800	-58,800	-57,066
New provisions and adjustments to previous provisions	-75,000	-77,000	-1,372
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-130	-130	-1,066
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	65,360	19,559
Increase (-) / Decrease (+) in creditors	210,824	77,830	-4,833
Use of provisions	-	2,000	1,255
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	670,001	640,000	496,790

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	38,163	38,611	30,361
<i>Less:</i>			
Administration DEL Income	-720	-728	-
Net Administration Costs	37,443	37,883	30,361
Gross Programme Costs	696,015	680,121	535,574
<i>Less:</i>			
Programme DEL Income	-271,748	-202,407	-85,356
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	424,267	477,714	450,218
Total Net Operating Costs	461,710	515,597	480,579
<i>Of which:</i>			
Resource DEL	468,012	487,360	462,242
Capital DEL	-81,302	-48,763	-7,802
Resource AME	75,000	77,000	26,139
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	81,302	48,763	7,802
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	543,012	564,360	488,381
<i>Of which:</i>			
Resource DEL	468,012	489,360	462,242
Resource AME	75,000	75,000	26,139
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	543,012	564,360	488,381

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-191,166	-154,372	-77,554
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-720	-378	-
<i>Of which:</i>			
A: National Crime Agency	-720	-378	-
Other Grants	-	-350	-
<i>Of which:</i>			
A: National Crime Agency	-	-350	-
Total Administration	-720	-728	-
Programme			
Sales of Goods and Services	-190,446	-153,644	-65,972
<i>Of which:</i>			
A: National Crime Agency	-190,446	-153,644	-65,972
Other Grants	-	-	-6,606
<i>Of which:</i>			
A: National Crime Agency	-	-	-6,606
Taxation	-	-	-4,976
<i>Of which:</i>			
A: National Crime Agency	-	-	-4,976
Total Programme	-190,446	-153,644	-77,554
Total Voted Resource Income	-191,166	-154,372	-77,554
Voted Capital DEL	-81,752	-49,213	-8,095
<i>Of which:</i>			
Programme			
Sales of Assets	-450	-450	-293
<i>Of which:</i>			
A: National Crime Agency	-450	-450	-293
Other Grants	-81,302	-48,763	-7,802
<i>Of which:</i>			
A: National Crime Agency	-81,302	-48,763	-7,802
Total Programme	-81,752	-49,213	-8,095
Total Voted Capital Income	-81,752	-49,213	-8,095

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

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

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Indemnities issued to third parties for the use of their facilities for firearms training, with the maximum exposure limited to £50m	50,000
NCA had a small number of claims from employees, members of the public and suppliers that could result in compensation payments to be made on settlement.	unquantifiable
The costs to NCA on vacation of leased premises were estimated as £1.9m (2019/20: £4.4m). 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.	1,900
Contingent liability for employee claims relating to contracts.	1,600

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
A4	Annual Interpol subscriptions in euros & subject to exchange rate variation	2,675

Ministry of Justice

Introduction

1. This Main Estimate covers costs of the Ministry of Justice, Policy, Corporate Services and the associated offices, Her Majesty's Prison and Probation Service, Her Majesty's Courts and Tribunals Service, the Legal Aid Agency and the administration of private monies through the Office of the Public Guardian.
2. It covers costs of the Youth Justice Board, Criminal Injuries Compensation Authority, Parole Board, Criminal Cases Review Commission, Judicial Appointments Commission, Office for Legal Complaints, Legal Services Board and Gov Facility Service Limited.
3. It covers the provision for the cost of acquitted defendants, private prosecution costs and witnesses' allowances payable from central funds and specific grants to the costs of magistrates' courts.
4. The salaries of the higher judicial and district judges are met directly from the Consolidated Fund. This expenditure is estimated at £155m for 2020-21. Total voted and non-voted judicial costs is estimated at £616m.
5. Further details of the expenditure contained in this Main Estimate can be found in the Ministry of Justice 2019-20 Annual Report and Accounts.

Part I

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	8,767,228,000	136,208,000	8,903,436,000
Capital	873,000,000	-	873,000,000
Annually Managed Expenditure			
Resource	414,400,000	-	414,400,000
Capital	-	-	-
Total Net Budget			
Resource	9,181,628,000	136,208,000	9,317,836,000
Capital	873,000,000	-	873,000,000
Non-Budget Expenditure	-		
Net cash requirement	9,443,700,000		

Amounts required in the year ending 31 March 2021 for expenditure by Ministry of Justice on:

Departmental Expenditure Limit:

Expenditure arising from:

Administration of the Ministry of Justice, its Agencies, Arm's Length Bodies (ALBs) and associated offices including The Office of the Accountant General; administration of judicial pay and of the judicial pension scheme; compensation to judicial office holders, including payments in lieu of pension where this cannot be met by the Judicial Pension Scheme.

Policy on and activities relating to the justice system including victim support, support for witnesses, miscarriages of justice, family and criminal justice policy and judicial policy.

Payments in respect of public inquests and inquiries; fees associated with the flexible operating hours pilot scheme; repayment of Employment Tribunal fees and other fee refund schemes; grant payments to the Citizenship Foundation for mock trials; grants and other payments to Police and Crime Commissioners, local authorities and other justice system partners and support providers; wider market initiatives; payments, grants and loan charge payments to public sector bodies; costs arising from the UK's exit of the European Union.

Policy on and activities relating to offender reform, including prison, probation, offender and youth justice policy, community rehabilitation companies, sentencing policy, support for young offenders, women and vulnerable offenders, commissioning of prison, probation and youth custody services; policy on and activities related to coroner, burial and cremation services.

Conduct of the Ministry's European and international business in the justice field and the management of the UK's relationship with the Crown Dependencies.

Expenditure by the following Executive Agencies: Her Majesty's Prison and Probation Service; Her Majesty's Courts and Tribunals Service including the Court of Protection; the Office of the Public Guardian; the Criminal Injuries Compensation Authority and the Legal Aid Agency, including costs paid from central funds.

Net expenditure by the following executive Arm's Length Bodies: Criminal Cases Review Commission; Children and Family Court Advisory and Support Service; Independent Monitoring Authority for the Citizens' Rights Agreements, Judicial Appointments Commission; Legal Services Board; Office for Legal Complaints; Parole Board; Youth Justice Board and Gov Facility Services Limited.

Expenditure of advisory Arm's Length Bodies on inspectorates, monitoring boards, lay observers, the UK National Preventive Mechanism, The Prisons and Probation Ombudsman, Judicial Appointments and Conduct Ombudsman; support for the judiciary and other monitoring and advisory activities; the Law Commission, the Office of the Official Solicitor and the Public Trustee; the Sentencing Council for England and Wales and the Victims Commissioner.

Governmental response to the coronavirus Covid-19 pandemic.

Capital, depreciation and other non-cash costs falling in DEL.

Income arising from:

Civil and Family Court fee income; Tribunals fee income; Probate Fee Income; fees charged by the Public Trustee, Office of the Public Guardian and Court of Protection.

Fine income, including retention of legacy criminal court charging 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; receipts retained in relation to the costs of fine enforcement and pre-1990 loan charge debt payments.

Legal services regulation; judicial superannuation contributions and receipts from the Judicial Pension scheme supply estimate for administrative costs. Receipts from: the European Commission; Royal Licences; Crown Office fees; Design 102 activities; the New Deal Scheme and wider markets Initiatives; the Scottish Government, Northern Ireland Executive and the Welsh Assembly Government; National Insurance Fund and Scottish Criminal Injuries Compensation Appeals Panel; the Skills Funding Agency; the Heritage Lottery Fund and Sport England.

Recoveries from the Debt Management Office for the cost of administering funds in court; from investment managers for the cost of administering the Lord Chancellor's Strategic Investment Board; for research and recommendation work undertaken by the Law Commission; recoveries by the Office of the Official Solicitor.

Repayment of criminal injuries compensation; contributions from other Government Departments towards the costs of inquests and inquiries.

Income related to the activities of Her Majesty's Prison and Probation Service, including: share of gross profits from sales and services; prisoners' earnings and contributions related to damage to property; and receipts from external organisations, subsidies and sales; receipts from local authorities for secure remand places; income related to the activities of the Legal Aid Agency including, client contributions, recoveries, interest and grants from other third parties.

The general administration receipts of the Department and its executive agencies, including: the recovery of salaries and associated costs for seconded staff, the disposal of capital assets, charges for accommodation, sale of goods and services, and interest from bank accounts; other charges and receipts received and receipts from other government departments.

Annually Managed Expenditure:

Expenditure arising from:

Maintenance of Departmental, Executive Agencies and ALBs' provisions and other non-cash items including bad debts, impairments, tax and pension costs and corporation tax.

Ministry of Justice will account for this Estimate.

			£
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	8,767,228,000	3,565,166,000	5,202,062,000
Capital	873,000,000	187,758,000	685,242,000
Annually Managed Expenditure			
Resource	414,400,000	224,260,000	190,140,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	9,443,700,000	3,600,850,000	5,842,850,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
510,591	-44,616	465,975	9,924,662	-1,623,409	8,301,253	891,837	-18,837	873,000	8,275,009	504,642
<i>Of which:</i>										
A Policy, Corporate Services and Associated Offices										
399,703	-42,243	357,460	1,149,586	-1,154,120	-4,534	437,134	-	437,134	223,117	164,963
B HM Prison and Probation Service										
57,383	-1,048	56,335	4,625,541	-220,907	4,404,634	286,196	-8,837	277,359	4,208,591	190,793
C HM Courts and Tribunals Service										
20,100	-	20,100	1,851,192	-90,072	1,761,120	165,141	-10,000	155,141	1,712,567	145,790
D Legal Aid Agency										
20,308	-	20,308	1,817,441	-54,355	1,763,086	-	-	-	1,737,937	-
E Criminal Injuries Compensation Authority Agency										
2,431	-1,325	1,106	151,442	-18,090	133,352	1,112	-	1,112	150,328	900
F Office of the Public Guardian										
-	-	-	71,358	-85,865	-14,507	100	-	100	-13,936	100
G Children and Family Court Advisory and Support Service (Net)										
5,329	-	5,329	122,391	-	122,391	-	-	-	122,280	-
H Criminal Cases Review Commission (Net)										
620	-	620	5,731	-	5,731	710	-	710	5,983	220
I Judicial Appointments Commission (Net)										
443	-	443	7,303	-	7,303	-	-	-	7,479	750
J Legal Services Board (Net)										
-	-	-	3,923	-	3,923	24	-	24	3,798	368
K Office for Legal Complaints (Net)										
-	-	-	14,721	-	14,721	250	-	250	12,748	60
L Parole Board (Net)										
1,235	-	1,235	19,845	-	19,845	570	-	570	18,507	98
M Youth Justice Board (Net)										
3,039	-	3,039	83,893	-	83,893	600	-	600	85,609	600
N Gov Facility Services Limited (Net)										
-	-	-	295	-	295	-	-	-	1	-
Non-voted expenditure										
-	-	-	155,031	-18,823	136,208	-	-	-	134,413	-
<i>Of which:</i>										
O Higher Judiciary Judicial Salaries										
-	-	-	155,031	-	155,031	-	-	-	150,966	-
P Office for Legal Complaints/Legal Services Board - Consolidated Fund Extra Receipts										
-	-	-	-	-18,823	-18,823	-	-	-	-16,553	-
Total Spending in DEL										
510,591	-44,616	465,975	10,079,693	-1,642,232	8,437,461	891,837	-18,837	873,000	8,409,422	504,642

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	414,400	-	414,400	-	-	-	706,955	-
<i>Of which:</i>										
Q Policy, Corporate Services and Associated Offices										
-	-	-	72,591	-	72,591	-	-	-	300,842	-
R HM Prison and Probation Service										
-	-	-	145,000	-	145,000	-	-	-	145,000	-
S HM Courts and Tribunals Service										
-	-	-	127,880	-	127,880	-	-	-	131,080	-
T Legal Aid Agency										
-	-	-	3,658	-	3,658	-	-	-	73,745	-
U Criminal Injuries Compensation Authority Agency										
-	-	-	50,000	-	50,000	-	-	-	45,650	-
V Office of the Public Guardian										
-	-	-	300	-	300	-	-	-	300	-
W Children and Family Court Advisory and Support Service (Net)										
-	-	-	14,500	-	14,500	-	-	-	9,973	-
X Criminal Cases Review Commission (Net)										
-	-	-	258	-	258	-	-	-	258	-
Y Office for Legal Complaints (Net)										
-	-	-	3	-	3	-	-	-	7	-
Z Parole Board (Net)										
-	-	-	130	-	130	-	-	-	100	-
AA Youth Justice Board (Net)										
-	-	-	80	-	80	-	-	-	-	-
Total Spending in AME										
-	-	-	414,400	-	414,400	-	-	-	706,955	-
Total for Estimate										
510,591	-44,616	465,975	10,494,093	-1,642,232	8,851,861	891,837	-18,837	873,000	9,116,377	504,642
<i>Of which:</i>										
Voted Expenditure										
510,591	-44,616	465,975	10,339,062	-1,623,409	8,715,653	891,837	-18,837	873,000	8,981,964	504,642
Non Voted Expenditure										
-	-	-	155,031	-18,823	136,208	-	-	-	134,413	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	9,317,836	9,116,377	8,380,191
Net Capital Requirement	873,000	504,642	430,740
Accruals to cash adjustments	-610,928	-1,044,932	-1,116,250
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-285,893	-268,839	-260,832
Add cash grant-in-aid	267,870	254,322	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-816,456	-872,778	-570,377
New provisions and adjustments to previous provisions	-	-607,221	-469,237
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-410
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	410,000	265,000	-
Use of provisions	-186,449	184,584	184,606
Removal of non-voted budget items	-136,208	-134,413	15,536
<i>Of which:</i>			
Consolidated Fund Standing Services	-155,031	-150,966	-
Other adjustments	18,823	16,553	15,536
Net Cash Requirement	9,443,700	8,441,674	7,710,217

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	510,591	466,562	447,380
<i>Less:</i>			
Administration DEL Income	-44,616	-41,459	-49,810
Net Administration Costs	465,975	425,103	397,570
Gross Programme Costs	10,494,093	10,516,941	9,667,448
<i>Less:</i>			
Programme DEL Income	-1,642,232	-1,825,667	-1,672,413
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	8,851,861	8,691,274	7,995,035
Total Net Operating Costs	9,317,836	9,116,377	8,392,605
<i>Of which:</i>			
Resource DEL	9,104,598	8,229,306	7,875,560
Capital DEL	-	-	12,414
Resource AME	213,238	887,071	504,631
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	-	-	-12,414
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	9,317,836	9,116,377	8,380,191
<i>Of which:</i>			
Resource DEL	8,903,436	8,409,422	8,035,147
Resource AME	414,400	706,955	345,044
<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	18,823	16,553	15,536
Other adjustments	-18,823	-16,553	-15,536
Total Resource (Estimate)	9,317,836	9,116,377	8,380,191

Part III: Note B - Analysis of Departmental Income

	£'000		
	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-1,668,025	-1,850,573	-1,722,007
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-44,616	-41,459	-12,631
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-42,243	-38,870	-11,649
B HM Prison and Probation Service	-1,048	-1,264	-748
C HM Courts and Tribunals Service	-	-	-161
D Legal Aid Agency	-	-	-73
E Criminal Injuries Compensation Authority Agency	-1,325	-1,325	-
Other Income	-	-	-37,179
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-	-	-34,894
B HM Prison and Probation Service	-	-	-951
D Legal Aid Agency	-	-	-3
E Criminal Injuries Compensation Authority Agency	-	-	-1,331
Total Administration	-44,616	-41,459	-49,810
Programme	-1,229,409	-1,809,114	-1,608,344
Sales of Goods and Services			
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-760,120	-1,359,908	-1,161,187
B HM Prison and Probation Service	-220,907	-221,199	-226,379
C HM Courts and Tribunals Service	-90,072	-87,042	-87,543
D Legal Aid Agency	-54,355	-40,355	-58,046
E Criminal Injuries Compensation Authority Agency	-18,090	-23,325	-
F Office of the Public Guardian	-85,865	-77,285	-75,189
Other Income	-	-	-29,357
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-	-	-2,148
B HM Prison and Probation Service	-	-	-9,999
C HM Courts and Tribunals Service	-	-	-535
D Legal Aid Agency	-	-	-275
E Criminal Injuries Compensation Authority Agency	-	-	-16,251
F Office of the Public Guardian	-	-	-149
Taxation	-394,000	-	-34,496
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-394,000	-	-30,500
E Criminal Injuries Compensation Authority Agency	-	-	-3,996
Total Programme	-1,623,409	-1,809,114	-1,672,197
Total Voted Resource Income	-1,668,025	-1,850,573	-1,722,007

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Capital DEL	-18,837	-39,324	-93,858
<i>Of which:</i>			
Programme			
Sales of Assets	-18,837	-39,324	-93,642
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-	-1,074	-455
B HM Prison and Probation Service	-8,837	-7,450	-85,670
C HM Courts and Tribunals Service	-10,000	-30,800	-7,894
D Legal Aid Agency	-	-	377
Other Grants	-	-	-216
<i>Of which:</i>			
B HM Prison and Probation Service	-	-	-216
Total Programme	-18,837	-39,324	-93,858
Total Voted Capital Income	-18,837	-39,324	-93,858

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
	2020-21 Plans		2019-20 Provisions		2018-19 Outturn		
	Income	Receipts	Income	Receipts	Income	Receipts	
Income in budgets surrendered to the Consolidated Fund (resource)	-18,823	-	-16,553	-	-15,536	-	
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-	
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-	
Total	-18,823	-	-16,553	-	-15,536	-	

Detailed description of CFER sources

							£'000
	2020-21 Plans		2019-20 Provisions		2018-19 Outturn		
	Income	Receipts	Income	Receipts	Income	Receipts	
Resource DEL							
Legal Services Board and Office for Legal Complaints receipts surrendered by the Ministry of Justice under The Legal Services Act 2007.	-18,823	-	-16,553	-	-15,536	-	
Total	-18,823	-	-16,553	-	-15,536	-	

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 Richard Heaton KCB
Executive Agency Accounting Officers:	
Jo Farrar for Subheads B and R	Chief Executive, HM Prison and Probation Service
Susan Acland-Hood for Subheads C and S	Chief Executive, HM Courts and Tribunals Service
Jane Harbottle for Subheads D and T	Chief Executive, Legal Aid Agency
Linda Brown for Subheads E and U	Chief Executive, Criminal Injuries Compensation Authority
Nick Goodwin for Subheads F and V	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:	
Jacky Tiotto	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
Matthew Hill	Chief Executive, Legal Services Board
Rebecca Marsh	Chief Executive Officer, Office for Legal Complaints
Martin Jones	Chief Executive, Parole Board
Colin Allars	Chief Executive, Youth Justice Board
Paul Ryder	Finance Director, Gov Facility Services Ltd
Dr Kathryn Chamberlain	Interim Chief Executive, Independent Monitoring Authority

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable
- 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
G	Children and Family Court Advisory and Support Service	127,702	-	127,568
H	Criminal Cases Review Commission	6,351	710	6,981
I	Judicial Appointments Commission	7,746	-	7,424
J	Legal Services Board	3,923	24	3,817
K	Office for Legal Complaints	14,721	250	14,556
L	Parole Board	21,080	570	21,430
M	Youth Justice Board	86,932	600	86,094
N	Gov Facility Services Limited	295	-	-
W	Children and Family Court Advisory and Support Service	14,500	-	-
X	Criminal Cases Review Commission	258	-	-
Y	Office for Legal Complaints	3	-	-
Z	Parole Board	130	-	-
AA	Youth Justice Board	80	-	-
Total		283,721	2,154	267,870

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	The Law Society		55

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
HM Courts and Tribunals Service (HMCTS): Schemes to refund court fees which were charged in error, or incorrectly set.	5,900
Employment Tribunal Refunds: In July 2017, the UK Supreme Court handed down a judgment that quashed the Employment Tribunals and the Employment Appeal Tribunal Fees Order 2013/1893. HMCTS is making refunds of fees paid under the order to those who paid them.	14,800
HMCTS is involved in a number of legal cases dealing with ex gratia, compensation and other claims.	1,300
In November 2017 a review of other fees for courts and tribunal proceedings identified that in some cases fees had been incorrectly charged and in other cases fees had inadvertently been set above cost without the legal authority to do so. In July 2018 a Written Ministerial Statement announced that a refund scheme would be established to reimburse people the amounts they have been over-charged.	1,000
Employment Tribunals: The Department is currently defending a number of Employment Tribunal claims.	Unquantifiable
Other European Court of Human Rights claims: The Department is currently engaged in several cases at the European Court of Human Rights, some of which may involve possible financial liabilities and others which are unquantifiable.	Unquantifiable
Headquarters legal claims: There is a number of outstanding legal claims against the Department Headquarters, some of which involve possible financial liabilities. 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 claims against the Department for alleged failure to comply with the Data Protection Act. These cases are ongoing.	Unquantifiable
The Lord Chancellor's discount rate: In deriving an award value for pre-tariff cases CICA applies a discount rate on expected future care costs and loss of earnings. The rate applied to these cases is - 0.25%, being the Lord Chancellor's discount rate. Given that the value of provision for the remaining pre-tariff cases is high, there is an outstanding risk that until all pre-tariff cases are resolved, changes in the Lord Chancellor's discount rate may have material financial impacts to CICA.	Unquantifiable
Incidents Incurred But Not Yet Received (IBNYR): CICA has an unquantifiable contingent liability in respect of individuals who have been victims of violent crime but have not yet applied to the CICA. This depends upon an application being submitted which meets the criteria set out in the relevant Criminal Injuries Compensation Scheme in force at the date of the application. CICA therefore recognises that a contingent liability exists for IBNYR. It is not practicable to estimate the financial effect of IBNYR because it is not possible to establish the total number of eligible criminal injuries or other relevant factors, such as the likelihood of an application being made.	Unquantifiable
HMPPS: Claims against HMPPS by staff, prisoners and third parties, where the likelihood of a liability arising is deemed possible but not likely, or not reliably measurable.	116

Crown Prosecution Service

Introduction

1. This Estimate provides for expenditure by the Crown Prosecution Service (CPS).
2. It covers the administrative, operational and capital costs incurred by the CPS in prosecuting criminal cases in England and Wales.
3. It provides information relating to a budget transfer from the Department for International Development's Conflict Security and Stability funding 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 HMRC's Illicit Excise Tobacco Fund and from HMRC's Tax Crime Resourcing Fund to the CPS.
6. It provides information relating to a budget transfer from Ministry of Justice for the Emergency Workers Bill to the CPS.
7. The Crown Prosecution Service Annual Report and Accounts 2019-20 will contain further details.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	631,356,000	-	631,356,000
Capital	2,800,000	-	2,800,000
Annually Managed Expenditure			
Resource	5,950,000	-	5,950,000
Capital	-	-	-
Total Net Budget			
Resource	637,306,000	-	637,306,000
Capital	2,800,000	-	2,800,000
Non-Budget Expenditure	-		
Net cash requirement	625,025,000		

Amounts required in the year ending 31 March 2021 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.

Governmental response to the coronavirus Covid-19 pandemic.

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
Departmental Expenditure Limit			
Resource	631,356,000	243,567,000	387,789,000
Capital	2,800,000	1,260,000	1,540,000
Annually Managed Expenditure			
Resource	5,950,000	1,328,000	4,622,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	625,025,000	240,718,000	384,307,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
38,162	-1,000	37,162	657,664	-63,470	594,194	2,800	-	2,800	557,940	2,800
<i>Of which:</i>										
A Administration Costs in HQ and on Central Services										
38,162	-1,000	37,162	-	-	-	-	-	-	33,778	-
B Crown Prosecutions and Legal Services										
-	-	-	657,664	-63,470	594,194	2,800	-	2,800	524,162	2,800
Total Spending in DEL										
38,162	-1,000	37,162	657,664	-63,470	594,194	2,800	-	2,800	557,940	2,800
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	5,950	-	5,950	-	-	-	5,950	-
<i>Of which:</i>										
C CPS voted AME charges										
-	-	-	5,950	-	5,950	-	-	-	5,950	-
Total Spending in AME										
-	-	-	5,950	-	5,950	-	-	-	5,950	-
Total for Estimate										
38,162	-1,000	37,162	663,614	-63,470	600,144	2,800	-	2,800	563,890	2,800
<i>Of which:</i>										
Voted Expenditure										
38,162	-1,000	37,162	663,614	-63,470	600,144	2,800	-	2,800	563,890	2,800
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	637,306	563,890	505,350
Net Capital Requirement	2,800	2,800	8,547
Accruals to cash adjustments	-15,081	-12,081	-8,273
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-9,131	-6,131	-5,250
New provisions and adjustments to previous provisions	-	-2,150	1,685
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-5,950	-3,800	-4,710
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	2
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	625,025	554,609	505,624

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	38,162	34,778	29,397
<i>Less:</i>			
Administration DEL Income	-1,000	-1,000	-766
Net Administration Costs	37,162	33,778	28,631
Gross Programme Costs	663,614	593,112	534,334
<i>Less:</i>			
Programme DEL Income	-63,470	-63,000	-57,615
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	600,144	530,112	476,719
Total Net Operating Costs	637,306	563,890	505,350
<i>Of which:</i>			
Resource DEL	631,356	557,940	502,420
Capital DEL	-	-	-
Resource AME	5,950	5,950	2,930
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	637,306	563,890	505,350
<i>Of which:</i>			
Resource DEL	631,356	557,940	502,422
Resource AME	5,950	5,950	2,928
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	637,306	563,890	505,350

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-64,470	-64,000	-58,381
<i>Of which:</i>			
Administration			
Other Grants	-	-	-1
<i>Of which:</i>			
A Administration Costs in HQ and on Central Services	-	-	-1
Other Income	-1,000	-1,000	-765
<i>Of which:</i>			
A Administration Costs in HQ and on Central Services	-1,000	-1,000	-765
Total Administration	-1,000	-1,000	-766
Programme			
Other Grants	-	-	-23,202
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-	-	-23,202
Other Income	-	-	-3,510
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-	-	-3,510
Taxation	-63,470	-63,000	-30,903
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-63,470	-63,000	-30,903
Total Programme	-63,470	-63,000	-57,615
Total Voted Resource Income	-64,470	-64,000	-58,381

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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: Max Hill

Additional Accounting Officers: Rebecca Lawrence for sections A, B and C

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Serious Fraud Office

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 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 as well as defendant's costs and damages where the SFO is liable for payment.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	53,377,000	-	53,377,000
Capital	4,000,000	-	4,000,000
Annually Managed Expenditure			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
Total Net Budget			
Resource	54,377,000	-	54,377,000
Capital	4,000,000	-	4,000,000
Non-Budget Expenditure	-		
Net cash requirement	54,677,000		

Amounts required in the year ending 31 March 2021 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 analyse and review documents and improve the presentation of evidence, other investigation, prosecution and litigation costs, defendants' costs and damages ordered 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 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
Departmental Expenditure Limit			
Resource	53,377,000	23,607,000	29,770,000
Capital	4,000,000	1,305,000	2,695,000
Annually Managed Expenditure			
Resource	1,000,000	450,000	550,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	54,677,000	23,697,000	30,980,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
8,605	-	8,605	45,672	-900	44,772	4,000	-	4,000	65,560	2,900
<i>Of which:</i>										
A Investigations and Prosecution										
8,605	-	8,605	45,672	-900	44,772	4,000	-	4,000	65,560	2,900
Total Spending in DEL										
8,605	-	8,605	45,672	-900	44,772	4,000	-	4,000	65,560	2,900
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1,000	-	1,000	-	-	-	1,500	-
<i>Of which:</i>										
B New Provisions and Adjustment to existing provisions										
-	-	-	1,000	-	1,000	-	-	-	1,500	-
Total Spending in AME										
-	-	-	1,000	-	1,000	-	-	-	1,500	-
Total for Estimate										
8,605	-	8,605	46,672	-900	45,772	4,000	-	4,000	67,060	2,900
<i>Of which:</i>										
Voted Expenditure										
8,605	-	8,605	46,672	-900	45,772	4,000	-	4,000	67,060	2,900
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	54,377	67,060	53,700
Net Capital Requirement	4,000	2,900	2,304
Accruals to cash adjustments	-3,700	-4,200	-3,696
<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	-2,700	-2,700	-2,700
New provisions and adjustments to previous provisions	-1,000	-1,500	-996
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	54,677	65,760	52,308

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	8,605	8,330	7,404
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	8,605	8,330	7,404
Gross Programme Costs	46,672	59,720	47,196
<i>Less:</i>			
Programme DEL Income	-900	-990	-900
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	45,772	58,730	46,296
Total Net Operating Costs	54,377	67,060	53,700
<i>Of which:</i>			
Resource DEL	53,377	65,560	52,704
Capital DEL	-	-	-
Resource AME	1,000	1,500	996
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	54,377	67,060	53,700
<i>Of which:</i>			
Resource DEL	53,377	65,560	52,704
Resource AME	1,000	1,500	996
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	54,377	67,060	53,700

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-900	-990	-900
<i>Of which:</i>			
Programme			
Other Income	-900	-990	-900
<i>Of which:</i>			
A Investigations and Prosecution	-900	-990	-900
Total Programme	-900	-990	-900
Total Voted Resource Income	-900	-990	-900

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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

In discharging these responsibilities, particular regard is given to:

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

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

HM Procurator General and Treasury Solicitor

Introduction

- 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 fees
- 2 Section B covers the administration costs of the Attorney General's Office including the salaries of two Ministers of the Crown and programme costs associated with continuing work on EU Exit Transition. Section C covers the administrative costs of HM Crown Prosecution Service Inspectorate.
- 3 Further details of the Department's administration costs will be provided in the 2019-20 HM Procurator General and Treasury Solicitor Annual Report and Account and, for GLD, the 2019-20 Government Legal Department Annual Report and Account.
- 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
Departmental Expenditure Limit			
Resource	10,880,000	-	10,880,000
Capital	1,400,000	-	1,400,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	10,880,000	-	10,880,000
Capital	1,400,000	-	1,400,000
Non-Budget Expenditure	-		
Net cash requirement	10,470,000		

Amounts required in the year ending 31 March 2021 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 providing legal and other services, and non-cash items in DEL. Includes programme costs associated with continuing work on EU Exit Transition.

Income arising from:

Recovery of costs from other government departments and associated bodies including costs recovered for legal and administrative services provided and receipts from secondments of staff; favourable costs awarded; 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 operation; subscription services; photocopying services; 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
Departmental Expenditure Limit			
Resource	10,880,000	7,592,000	3,288,000
Capital	1,400,000	1,215,000	185,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	10,470,000	7,992,000	2,478,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
288,010	-277,430	10,580	300	-	300	1,400	-	1,400	14,655	5,300
<i>Of which:</i>										
A GLD Administration										
279,520	-277,430	2,090	-	-	-	1,400	-	1,400	6,783	5,300
B AGO Administration										
5,350	-	5,350	300	-	300	-	-	-	5,309	-
C CPSI Administration										
3,140	-	3,140	-	-	-	-	-	-	2,563	-
Total Spending in DEL										
288,010	-277,430	10,580	300	-	300	1,400	-	1,400	14,655	5,300
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-	-	-	-	-	-	4,000	-
<i>Of which:</i>										
<i>AME Provision</i>										
-	-	-	-	-	-	-	-	-	4,000	-
Total Spending in AME										
-	-	-	-	-	-	-	-	-	4,000	-
Total for Estimate										
288,010	-277,430	10,580	300	-	300	1,400	-	1,400	18,655	5,300
<i>Of which:</i>										
Voted Expenditure										
288,010	-277,430	10,580	300	-	300	1,400	-	1,400	18,655	5,300
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	10,880	18,655	93
Net Capital Requirement	1,400	5,300	5,260
Accruals to cash adjustments	-1,810	-5,810	-222
<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	-3,310	-3,310	-1,683
New provisions and adjustments to previous provisions	-	-4,000	1,527
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-66
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,500	1,500	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	10,470	18,145	5,131

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	288,010	294,355	238,435
<i>Less:</i>			
Administration DEL Income	-277,430	-280,000	-236,815
Net Administration Costs	10,580	14,355	1,620
Gross Programme Costs	300	4,300	-1,527
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	300	4,300	-1,527
Total Net Operating Costs	10,880	18,655	93
<i>Of which:</i>			
Resource DEL	10,880	14,655	1,620
Capital DEL	-	-	-
Resource AME	-	4,000	-1,527
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	10,880	18,655	93
<i>Of which:</i>			
Resource DEL	10,880	14,655	1,620
Resource AME	-	4,000	-1,527
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	10,880	18,655	93

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-277,430	-280,000	-236,815
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-277,430	-280,000	-229,551
<i>Of which:</i>			
A GLD Administration	-277,430	-279,963	-228,932
B AGO Administration	-	-37	-619
Other Income	-	-	-7,264
<i>Of which:</i>			
A GLD Administration	-	-	-7,181
B AGO Administration	-	-	-83
Total Administration	-277,430	-280,000	-236,815
Total Voted Resource Income	-277,430	-280,000	-236,815
Voted Capital DEL	-	-	82
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	82
<i>Of which:</i>			
B AGO Administration	-	-	82
Total Programme	-	-	82
Total Voted Capital Income	-	-	82

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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 Jones KCB Hon QC
Additional Accounting Officers:	Kevin McGinty CBE, HM Chief Inspector of the Crown Prosecution Service, for section C

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

In discharging these responsibilities, particular regard is given to:

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

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

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.

Part III: Note J - Staff Benefits

The Government Legal Department has a Special Bonus Scheme that gives managers and staff the opportunity to recognise and reward individuals or teams for exceptional achievements relating to specific tasks or activities, or for acting as an outstanding role model in the demonstration of the Department's values. These bonuses can take the form of cash awards or vouchers and are funded from a budget of up to 0.39% of the Department's pay bill for delegated grades.

Departmental staff can use a discount scheme 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.

Ministry of Defence

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
Departmental Expenditure Limit			
Resource	39,248,824,000	-	39,248,824,000
Capital	10,534,980,000	-	10,534,980,000
Annually Managed Expenditure			
Resource	1,519,285,000	-	1,519,285,000
Capital	-	-	-
Total Net Budget			
Resource	40,768,109,000	-	40,768,109,000
Capital	10,534,980,000	-	10,534,980,000
Non-Budget Expenditure	-		
Net cash requirement	42,043,804,000		

Amounts required in the year ending 31 March 2021 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, including through the administration of cadet forces, costs of assistance to other Government Departments and civil agencies. Defence engagement and delivery of agreed goods in support of wider British interests. Delivering military capability, including the full costs of front line troops including attributed costs of logistical, Infrastructure and personnel support costs. Research on the equipment and non-equipment programme. Provision of financial interventions to the private and Charitable sector in support of delivery of departmental outputs. To support Ministers and Parliament. Undertake 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. 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. Personnel costs of Defence Ministers, civilian staff employed by the Ministry of Defence and contractors working on Defence contracts. Procurement of Defence assets including the development and production of equipment and weapon systems for the Armed Forces. Support to the nuclear warhead and fissile material programme. Research by contract. Wider procurement services including those on repayment terms, purchases for sale abroad, purchases for gifting abroad, contractor costs including on redundancy.

The repair, maintenance, stores, support and supply services for Defence including associated capital facilities and works, plant and machinery.

Part I (continued)

Movements of Defence assets including the contracting for vehicles (to include chartering of ships, trains and plans), and the wider logistic services for the Armed Forces and supporting groups.

Land and buildings facilities management and 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. Spending on, including set-up costs and loans to, Trading Funds Arm's Length Bodies and other Designated Defence Bodies.

In support of Military 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, humanitarian efforts, 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 through, but not exclusive of, capacity-building and other stabilisation activities.

Income arising from:

Provision of services to Foreign Governments and Other Government Departments. Payments for services provided by Trading Funds, Arm's Length Bodies and other Designated Defence Bodies. Dividends, Interest and loan repayments from Trading Funds, Arm's Length Bodies and other Designated Defence Bodies. 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 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
Departmental Expenditure Limit			
Resource	39,248,824,000	17,792,231,000	21,456,593,000
Capital	10,534,980,000	4,751,361,000	5,783,619,000
Annually Managed Expenditure			
Resource	1,519,285,000	683,678,000	835,607,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	42,043,804,000	19,060,592,000	22,983,212,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
1,982,479	-	1,982,479	38,335,177	-1,068,832	37,266,345	10,644,980	-110,000	10,534,980	37,422,355	10,354,053
<i>Of which:</i>										
A Provision of Defence Capability Service Personnel Costs										
-	-	-	10,422,170	-	10,422,170	-	-	-	9,949,807	-
B Provision of Defence Capability Civilian Personnel Costs										
-	-	-	2,038,815	-	2,038,815	-	-	-	1,782,972	-
C Provision of Defence Capability Infrastructure costs										
-	-	-	5,142,297	-	5,142,297	-	-	-	4,811,693	-
D Provision of Defence Capability Inventory Consumption										
-	-	-	1,219,672	-	1,219,672	-	-	-	1,310,821	-
E Provision of Defence Capability Equipment Support Costs										
-	-	-	7,166,159	-	7,166,159	-	-	-	7,028,411	-
F Provision of Defence Capability Other Costs and Services										
-	-	-	1,125,167	-	1,125,167	-	-	-	936,714	-
G Provision of Defence Capability Receipts and other Income										
-	-	-	-	-1,068,832	-1,068,832	-	-	-	-1,185,020	-
H Provision of Defence Capability Depreciation and Impairments Costs										
-	-	-	8,496,727	-	8,496,727	-	-	-	7,796,772	-
I Provision of Defence Capability Cash Release of Provisions Costs										
-	-	-	340,000	-	340,000	-	-	-	340,000	-
J Provision of Defence Capability Capital Single Use Military Equipment										
-	-	-	-	-	-	6,730,530	-	6,730,530	-	6,425,550
K Provision of Defence Capability Other Capital (Fiscal)										
-	-	-	-	-	-	2,715,812	-	2,715,812	-	2,856,518
L Provision of Defence Capability Fiscal Assets / Estate Disposal										
-	-	-	-	-	-	-	-110,000	-110,000	-	-137,000
M Provision of Defence Capability Research and Development Costs										
-	-	-	183,216	-	183,216	1,150,100	-	1,150,100	230,653	1,100,574
N Provision of Defence Capability Administration Civilian Personnel Costs										
550,000	-	550,000	-	-	-	-	-	-	550,000	-
O Provision of Defence Capability Administration Other Costs and Services										
692,479	-	692,479	-	-	-	-	-	-	628,889	-
P Operations Service Personnel Staff Cost										
-	-	-	28,075	-	28,075	-	-	-	30,760	-
Q Operations and Peacekeeping Civilian Personnel Staff Costs										
-	-	-	2,086	-	2,086	-	-	-	3,291	-
R Operations Infrastructure Costs										
-	-	-	59,244	-	59,244	-	-	-	61,930	-
S Operations Inventory Consumption										
-	-	-	79,381	-	79,381	-	-	-	139,345	-

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 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 Equipment Support Costs										
-	-	-	115,668	-	115,668	-	-	-	155,694	-
U Operations Other Costs and Services										
-	-	-	32,584	-	32,584	-	-	-	50,474	-
V Operations Receipts and other Income										
-	-	-	-5,038	-	-5,038	-	-	-	-4,494	-
W Operations Other Capital (Fiscal)										
-	-	-	-	-	-	18,000	-	18,000	-	13,500
X Non Departmental Public Bodies Costs (net)										
-	-	-	198,270	-	198,270	2,538	-	2,538	189,472	2,511
Y Defence Capability Admin Service Pers Costs										
730,000	-	730,000	-	-	-	-	-	-	721,000	-
Z Defence Capability DE&S DEL Costs										
-	-	-	905,000	-	905,000	28,000	-	28,000	1,098,400	74,400
AA War Pension Benefits Programme Costs										
-	-	-	700,106	-	700,106	-	-	-	691,708	-
AB Conflict, Stability and Security Fund										
-	-	-	85,578	-	85,578	-	-	-	88,063	-
AC Cash Release of Provisions Admin Costs										
10,000	-	10,000	-	-	-	-	-	-	10,000	-
Operations Depreciation and Impairment Costs										
-	-	-	-	-	-	-	-	-	5,000	-
Operations Capital Single Use Military Equipment										
-	-	-	-	-	-	-	-	-	-	18,000
Total Spending in DEL										
1,982,479	-	1,982,479	38,335,177	-1,068,832	37,266,345	10,644,980	-110,000	10,534,980	37,422,355	10,354,053
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1,519,285	-	1,519,285	-	-	-	1,719,285	-
<i>Of which:</i>										
AD Provision of Defence Capability Depreciation and Impairment Costs										
-	-	-	952,550	-	952,550	-	-	-	952,550	-
AE Provision of Defence Capability Provisions Costs										
-	-	-	616,735	-	616,735	-	-	-	816,735	-
AF Provision of Defence Cash Release of Provisions Costs										
-	-	-	-350,000	-	-350,000	-	-	-	-350,000	-

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 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
AG Movement On Fair Value of Financial Instruments										
-	-	-	300,000	-	300,000	-	-	-	300,000	-
Total Spending in AME										
-	-	-	1,519,285	-	1,519,285	-	-	-	1,719,285	-
Total for Estimate										
1,982,479	-	1,982,479	39,854,462	-1,068,832	38,785,630	10,644,980	-110,000	10,534,980	39,141,640	10,354,053
<i>Of which:</i>										
Voted Expenditure										
1,982,479	-	1,982,479	39,854,462	-1,068,832	38,785,630	10,644,980	-110,000	10,534,980	39,141,640	10,354,053
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	40,768,109	39,141,640	27,749,183
Net Capital Requirement	10,534,980	10,354,053	10,294,437
Accruals to cash adjustments	-9,259,285	-8,014,285	200,042
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-200,808	-191,983	-206,525
Add cash grant-in-aid	197,535	188,755	182,009
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-9,749,277	-9,054,322	-6,719,394
New provisions and adjustments to previous provisions	-616,735	-816,735	7,333,738
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-1,060,400
Other non-cash items	-	-	275,839
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	135,000	341,000	-
Increase (+) / Decrease (-) in debtors	275,000	583,000	-
Increase (-) / Decrease (+) in creditors	350,000	586,000	-
Use of provisions	350,000	350,000	394,775
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	42,043,804	41,481,408	38,243,662

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	1,972,479	1,899,889	1,708,215
<i>Less:</i>			
Administration DEL Income	-	-	-32,782
Net Administration Costs	1,972,479	1,899,889	1,675,433
Gross Programme Costs	39,864,462	36,188,356	24,227,708
<i>Less:</i>			
Programme DEL Income	-1,068,832	-1,189,514	-1,186,287
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	38,795,630	34,998,842	23,041,421
Total Net Operating Costs	40,768,109	36,898,731	24,716,854
<i>Of which:</i>			
Resource DEL	38,898,824	33,228,872	31,091,764
Capital DEL	-	1,600,574	1,113,023
Resource AME	1,869,285	2,069,285	-7,487,933
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-1,600,574	-1,113,023
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	3,843,483	3,084,952
Total Resource Budget	40,768,109	39,141,640	26,688,783
<i>Of which:</i>			
Resource DEL	39,248,824	37,422,355	34,571,491
Resource AME	1,519,285	1,719,285	-7,882,708
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	1,060,400
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	40,768,109	39,141,640	27,749,183

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-1,068,832	-1,189,514	-1,219,069
<i>Of which:</i>			
Administration			
Other Income	-	-	-32,782
<i>Of which:</i>			
F Provision of Defence Capability Administration Other Costs and Services	-	-	-32,782
Total Administration	-	-	-32,782
Programme			
Sales of Goods and Services	-1,068,832	-872,481	-803,459
<i>Of which:</i>			
G Provision of Defence Capability Receipts and other Income	-1,068,832	-867,987	-760,014
V Operations Receipts and other Income	-	-4,494	-2,419
Z Defence Capability DE&S DEL Costs	-	-	-30,791
AA Conflict, Stability and Security Fund	-	-	-10,235
Interest and Dividends	-	-	-13,303
<i>Of which:</i>			
G Provision of Defence Capability Receipts and other Income	-	-	-13,303
Other Income	-	-317,033	-331,676
<i>Of which:</i>			
A Provision of Defence Capability Service Personnel Costs	-	-	-31,748
B Provision of Defence Capability Civilian Personnel Costs	-	-	-22,166
G Provision of Defence Capability Receipts and other Income	-	-317,033	-277,213
W Operations Receipts and other Income	-	-	-482
Z Defence Capability DE&S DEL Costs	-	-	-67
Taxation	-	-	-37,849
<i>Of which:</i>			
G Provision of Defence Capability Receipts and other Income	-	-	-37,849
Total Programme	-1,068,832	-1,189,514	-1,186,287
Total Voted Resource Income	-1,068,832	-1,189,514	-1,219,069
Voted Capital DEL	-110,000	-190,277	-436,191
<i>Of which:</i>			
Programme			
Sales of Assets	-110,000	-187,000	-444,800
<i>Of which:</i>			
J Provision of Defence Capability Capital Single Use Military Equipment	-	-	-172,686
K Provision of Defence Capability Other Capital (Fiscal)	-	-	-229,389
L Provision of Defence Capability Fiscal Assets / Estate Disposal	-110,000	-187,000	-42,725

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Other Income	-	-	8,609
<i>Of which:</i>			
<i>Provision of Defence Capability New Loans and Loan Repayment</i>	-	-	8,609
Repayments	-	-3,277	-
<i>Of which:</i>			
<i>Provision of Defence Capability New Loans and Loan Repayment</i>	-	-3,277	-
Total Programme	-110,000	-190,277	-436,191
Total Voted Capital Income	-110,000	-190,277	-436,191

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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 Stephen Lovegrove KCB
Executive Agency Accounting Officers:	
Sir Simon Bollom	Defence Equipment and Support
Ian Booth	Submarine Delivery Authority (SDA)

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:

Gary Lashko	Royal Hospital Chelsea
Professor Dominic Tweddle	National Museum of the Royal Navy
Justin Maciejewski DSO MBE	National Army Museum
Major General (Retd) Jamie H Gordon CB CBE	Council of Reserve and Cadet Forces Association
Maggie Appleton MBE	Royal Airforce Museum
Victoria Wallace	Commonwealth War Graves Commission
Neil Swift	Single Source Regulations Office
Melloney Poole	Armed Forces Covenant Fund Trust

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
X-DEL	Armed Forces Covenant Fund Trustee Ltd	10,000	-	10,000
X-DEL	Commonwealth War Graves Commission	55,174	-	55,174
X-DEL	International Military Services Limited	1	-	1
X-DEL	National Army Museum	7,545	-	6,678
X-DEL	National Museum of the Royal Navy	4,388	128	3,560
X-DEL	Royal Air Force Museum	9,781	-	9,781
X-DEL	Royal Hospital, Chelsea	14,334	-	12,884
X-DEL	Single Source Regulations Office	6,350	-	6,350
X-DEL	Territorial, Auxiliary and Volunteer Reserve Associations established under s 110 of the Reserve Act	90,697	2,410	93,107
Total		198,270	2,538	197,535

Part III: Note J - Staff Benefits

For the Financial Year 2020-21, the Top Level Budget (TLB) holders have delegated 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 via the In-Year Reward Scheme. Awards will not exceed £5,000 per person during a financial year and there is no guarantee of an In-Year Reward.

TLB holders are also able to authorise non-cash awards via the Thank You Scheme, which include such items as retail outlet or theatre ticket vouchers. The value of an award will not exceed £100 per individual and nor will they in total exceed 0.1% of the civilian pay bill for the TLB.

In addition to the financial rewards is the Business Unit Commendations for all civilian employees in broader banded grades, retained grades, skill zones and analogue grades and military personnel. Business Unit Commendations exist as a means of non-pay reward to ensure that exceptional effort undertaken either individually, or collectively, is recognised by top-level management and made publicly known to colleagues. This is typically done by means of a presentation and certificate. Business Unit Commendations and related Commendation Schemes vary from organisation to organisation within the Department.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent liabilities valued in excess of 300 thousand pounds, are as follows:	
<u>Statutory Liabilities Charged To Resource Estimates</u>	
1. Statutory liability for International Military Sales.	Unquantifiable
<u>Non-Statutory Liabilities Charged To Resource Estimates</u>	
2. Indemnity for utilities and services following the sale of Service housing.	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 for the non-insurance of the Rolls-Royce Core Factory and the Neptune Test Reactor facility for death and personal injury to a third party.	Unquantifiable
6. Standard shipbuilding indemnity in respect of Astute class submarines.	Unquantifiable
7. Indemnity for residual public liability arising from the disbanding of Defence Evaluation and Research Agency (DERA) as a MOD Trading Fund and the formation of QinetiQ on 1 July 2001.	Unquantifiable
8. Indemnity for environmental losses incurred by QinetiQ arising from certain defined materials at specific properties before the formation of QinetiQ on 1 July 2001.	Unquantifiable
9. Legal claims (personal).	47,046
10. Environmental clean up costs.	45,971
11. Potential redundancy liability for employees at several sites due to USVF re-basing as part of US European Infrastructure Consolidation (EIC).	4,000
12. Government Pipeline and Storage System (GPSS) - compensation to landowners where GPSS is laid outside deviation limits or where the SofS' rights in respect of GPSS are lost.	5,606
13. Indemnity related to work to relocate cables, in support of the dredging necessary for the QE Class Carriers.	1,080
14. Indemnity to third parties for damage caused by live firing of missiles at overseas ranges.	Unquantifiable
15. The Department has a number of sites where it may be necessary to carry out decontamination work. It is not practicable or cost effective to identify all contamination at these sites, any possible liability is therefore not quantified and possible site remediation exposure is recognised as an unquantifiable contingent liability.	Unquantifiable
16. Liabilities arising from insurance risk of exhibits on loan to the museums of the Royal Navy, Army and Royal Air Force.	2,949

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
17. Potential redundancy costs for employees at the Defence College of Technical Training.	1,900
18. 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
19. Indemnity in respect of nuclear risk in support of Framework Contracts under Next Generation Estate Contracts.	Unquantifiable
20. Indemnity for residual employee disease liability arising from the disbanding of Defence Evaluation and Research Agency (DERA) as a MOD Trading Fund and the formation of QinetiQ on 1 July 2001.	Unquantifiable
21. Indemnity for contractors under standard contract terms for Cerberus Project.	Unquantifiable
22. Liabilities arising from Foreign Military Sales activity	220
23. Indemnity for possible damage caused by contractors on Government property.	1,693,785
24. Indemnity to contractors for third party claims.	282,000
25. Liability for redundancy.	217,365
26. New Fair Deal Arrangements for staff Pensions: staff transfers from Central Government.	2,200
27. Indemnities to AWE Management Ltd for nuclear and non-nuclear risks.	Unquantifiable
28. Indemnities to Rolls-Royce and BAE Systems for risks associated with the handling of fissile materials.	Unquantifiable
29. Service Life Insurance is a life insurance scheme for Service personnel which aims to guarantee access to life insurance cover throughout their Service. The insurer undertakes to cover the risk for all deaths regardless of cause within a contracted mortality rate of 75 deaths per 100,000 members. Above this mortality rate MOD would be liable. Details of the scheme and key features can be found at www.sli365.com .	Unquantifiable
30. Guarantee to NAAFI that the Department will reimburse 90% of their additional costs arising from any changes in MOD's service requirements.	Unquantifiable
31. Indemnity to contractors for potential third party risks arising from construction of Queen Elizabeth carriers.	Unquantifiable
32. Strategic Weapons System Activities Future Delivery Project – outsourced contract includes an indemnity for non-nuclear events and unintended detonation of explosives.	Unquantifiable
33. Potential claims under UK employment legislation following a Court of Appeal decision that Dependent Locally Employed Civilians are covered by the legislation.	Unquantifiable
34. HMG guarantee for EU funding streams as announced in August and October 2016. MOD's responsibility covers the Preparatory Action on Defence Research Programme.	Unquantifiable
35. Liability arising from the Colchester Garrison PFI.	20,000
36. Indemnity to SERCO under the Marine Services PFI contract for losses and costs incurred due to the unintended detonation of explosives while being handled in performance of the contract.	Unquantifiable
37. Liabilities arising from the use of Special Risk Indemnities in MOD contracts.	299,943
38. Under the Defence Marine Services contract losses or claims which relate to towing are handled according to the terms of the International Ocean Towage Agreement (TOWCON). Under TOWCON the contractor is indemnified by the MOD for injury to persons on towed vessels, loss or damage caused to towed vessels, and loss or caused to 3rd parties by towed vessels.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
39. Indemnity for environmental losses arising in specific circumstances following the sale of DSG to Babcock in 2014.	Unquantifiable
40. On 29 March 2017, the UK Government submitted its notification to leave the EU in accordance with Article 50. The triggering of Article 50 starts a two-year negotiation process between the UK and the EU. Any subsequent changes in legislation, regulation and funding arrangements are subject to the outcome of the negotiations. As a result, an unquantifiable remote contingent liability is disclosed. In accordance with accounting standards, no contingent assets can be recognised. During this two year period, which includes the full duration of the next accounting period, the UK remains a full member of the EU with all the rights and obligations arising from membership. There are no significant impacts on the financial statements in the short term from making the formal notification.	Unquantifiable
41. Overall cap on contractor liability within the future submarine design phase contract with Devonport Royal Dockyard Limited.	Unquantifiable
42. Cap on contractor liability for negligent performance within the future submarine design phase contract with BAE Systems Ltd.	Unquantifiable
43. Indemnities and limits of liability to contractors in respect of consequential and indirect losses.	Unquantifiable
44. Catastrophic Risk indemnity encompassing claims above £50M for direct or indirect costs not covered by the standard Special Risk Indemnity for Shipbuilders to BAE Systems Ltd for Type 26 Global Combat Ship Manufacture Phase 1.	Unquantifiable
45. Limit of contractor liability for consequential or indirect loss arising from Light Aircraft Flying Training.	25,000
46. Potential liability from the use of standard terms and conditions in Public Finance Initiative (PFI) schemes.	Unquantifiable
47. Liabilities arising from the use of Special Risk Indemnities in MOD contracts.	Unquantifiable
48. Liabilities arising from Foreign Military Sales activity.	Unquantifiable
49. Defence Science and Technology Laboratory (Dstl) operations mean that their sites and specialist buildings may become liable to significant decommissioning and remediation costs. The likelihood of the experimental establishments owned by Dstl transferring outside the public sector is considered remote, and the costs associated with such liabilities that could arise due to a transfer of ownership or significant change of use are considered unquantifiable.	Unquantifiable
50. The Guarantee would not guarantee payment to the NAAFI Pension Scheme of NAAFI's obligations, as that would require the maintenance of NAAFI as an on-going entity. Rather, the Guarantee would operate as a "pay-as-you-go" guarantee, and guarantee the Trustees' ability to pay full benefits to members.	182,500
51. Indemnity for contractors liability relating to explosion or ignition of Authority owned ammunition or explosives.	2,000

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail		Body	£'000
F-DEL	NATO Military Budget		146,008
F-DEL	UK Contribution to the Comprehensive Test Ban Treaty Verification Scheme		4,478
F-DEL	Western European Union Centre		3,311

Security and Intelligence Agencies

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
Departmental Expenditure Limit			
Resource	2,842,926,000	-	2,842,926,000
Capital	808,591,000	-	808,591,000
Annually Managed Expenditure			
Resource	39,050,000	-	39,050,000
Capital	-	-	-
Total Net Budget			
Resource	2,881,976,000	-	2,881,976,000
Capital	808,591,000	-	808,591,000
Non-Budget Expenditure	-		
Net cash requirement	3,403,417,000		

Amounts required in the year ending 31 March 2021 for expenditure by Security and Intelligence Agencies on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

Provisions and other non-cash items.

Security and Intelligence Agencies will account for this Estimate.

Part I (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	2,842,926,000	1,249,657,000	1,593,269,000
Capital	808,591,000	308,485,000	500,106,000
Annually Managed Expenditure			
Resource	39,050,000	17,573,000	21,477,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	3,403,417,000	1,423,003,000	1,980,414,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
77,000	-	77,000	2,955,212	-189,286	2,765,926	857,391	-48,800	808,591	2,804,235	644,100
<i>Of which:</i>										
A Security and Intelligence Agencies										
77,000	-	77,000	2,955,212	-189,286	2,765,926	857,391	-48,800	808,591	2,804,235	644,100
Total Spending in DEL										
77,000	-	77,000	2,955,212	-189,286	2,765,926	857,391	-48,800	808,591	2,804,235	644,100
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	39,050	-	39,050	-	-	-	39,050	-
<i>Of which:</i>										
B Spending in Annually Managed Expenditure										
-	-	-	39,050	-	39,050	-	-	-	39,050	-
Total Spending in AME										
-	-	-	39,050	-	39,050	-	-	-	39,050	-
Total for Estimate										
77,000	-	77,000	2,994,262	-189,286	2,804,976	857,391	-48,800	808,591	2,843,285	644,100
<i>Of which:</i>										
Voted Expenditure										
77,000	-	77,000	2,994,262	-189,286	2,804,976	857,391	-48,800	808,591	2,843,285	644,100
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	2,881,976	2,843,285	2,563,525
Net Capital Requirement	808,591	644,100	606,682
Accruals to cash adjustments	-287,150	-342,360	-240,790
<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	-437,150	-492,900	-425,353
New provisions and adjustments to previous provisions	-	850	-4,113
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-310	-324
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	150,000	150,000	189,000
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	3,403,417	3,145,025	2,929,417

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	77,000	79,335	74,906
<i>Less:</i>			
Administration DEL Income	-	-	-103
Net Administration Costs	77,000	79,335	74,803
Gross Programme Costs	2,994,262	3,139,336	2,855,547
<i>Less:</i>			
Programme DEL Income	-238,086	-238,086	-205,460
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	2,756,176	2,901,250	2,650,087
Total Net Operating Costs	2,833,176	2,980,585	2,724,890
<i>Of which:</i>			
Resource DEL	2,842,926	2,804,235	2,541,410
Capital DEL	-48,800	137,300	161,365
Resource AME	39,050	39,050	22,115
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	48,800	-137,300	-161,365
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	2,881,976	2,843,285	2,563,525
<i>Of which:</i>			
Resource DEL	2,842,926	2,804,235	2,541,410
Resource AME	39,050	39,050	22,115
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	2,881,976	2,843,285	2,563,525

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-189,286	-189,286	-156,277
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-	-103
<i>Of which:</i>			
A Security and Intelligence Agencies	-	-	-103
Total Administration	-	-	-103
Programme			
Sales of Goods and Services	-189,286	-189,286	-156,174
<i>Of which:</i>			
A Security and Intelligence Agencies	-189,286	-189,286	-156,174
Total Programme	-189,286	-189,286	-156,174
Total Voted Resource Income	-189,286	-189,286	-156,277
Voted Capital DEL	-48,800	-48,800	-70,546
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-21,260
<i>Of which:</i>			
A Security and Intelligence Agencies	-	-	-21,260
Other Grants	-48,800	-48,800	-49,286
<i>Of which:</i>			
A Security and Intelligence Agencies	-48,800	-48,800	-49,286
Total Programme	-48,800	-48,800	-70,546
Total Voted Capital Income	-48,800	-48,800	-70,546

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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

In discharging these responsibilities, particular regard is given to:

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

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

Foreign and Commonwealth Office

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
Departmental Expenditure Limit			
Resource	2,755,709,000	-	2,755,709,000
Capital	101,842,000	-	101,842,000
Annually Managed Expenditure			
Resource	100,000,000	-	100,000,000
Capital	-	-	-
Total Net Budget			
Resource	2,855,709,000	-	2,855,709,000
Capital	101,842,000	-	101,842,000
Non-Budget Expenditure	-		
Net Cash Requirement	2,892,551,000		

Amounts required in the year ending 31 March 2021 for expenditure by Foreign and Commonwealth Office on:

Departmental Expenditure Limit:Expenditure arising from:

Wilton Park Executive Agency; net expenditure of ALBs; the British Council; hospitality and facilities; international organisations; information services; scholarships and sponsored visits; consular assistance; special payments and assistance; programmes supporting foreign policy objectives including human rights, good governance, international security, the fight against the illicit drug trade and promoting our prosperity; Governmental response to the coronavirus Covid-19 pandemic; conflict prevention, early warning, crisis management, conflict resolution/peace-making, peacekeeping and peace-building activity and associated strengthening of international and regional systems and capacity; operational and legal costs; 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; rent uplifts and sub-letting; abatements and settlement of legal cases; the sale of information material; sales of surplus property, 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; other Government Departments for the FCO platform; grants and DfID and MoD for the Special Representative on Conflict Resolution; visa and passport services provided at consular offices; receipts from overseas governments and other third parties in respect of programme funds; 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, use of assets and sponsorships.

Part I (continued)

Annually Managed Expenditure:

Expenditure arising from:

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

Foreign and Commonwealth Office will account for this Estimate.

			£
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	2,755,709,000	1,177,533,000	1,578,176,000
Capital	101,842,000	50,329,000	51,513,000
Annually Managed Expenditure			
Resource	100,000,000	45,000,000	55,000,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,892,551,000	1,193,445,000	1,699,106,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
407,923	-200,000	207,923	2,664,756	-116,970	2,547,786	116,842	-15,000	101,842	2,644,995	152,495
<i>Of which:</i>										
A Administration, frontline diplomacy and overseas network										
407,923	-200,000	207,923	965,181	-100,000	865,181	116,842	-15,000	101,842	1,184,722	123,121
B Core FCO programme funds and third party activity										
-	-	-	340,020	-	340,020	-	-	-	390,431	2,000
C British Council										
-	-	-	192,770	-16,970	175,800	-	-	-	165,500	-
D Funding for NDPBs within Departmental Group (Net)										
-	-	-	6,723	-	6,723	-	-	-	6,673	-
E Prosperity Fund										
-	-	-	156,000	-	156,000	-	-	-	117,440	-
F Conflict, Stability and Security Fund: Programme Expenditure										
-	-	-	615,972	-	615,972	-	-	-	439,129	27,374
G Conflict, Stability and Security Fund: Peacekeeping										
-	-	-	388,090	-	388,090	-	-	-	341,100	-
Total Spending in DEL										
407,923	-200,000	207,923	2,664,756	-116,970	2,547,786	116,842	-15,000	101,842	2,644,995	152,495
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	100,000	-	100,000	-	-	-	202,000	-
<i>Of which:</i>										
H AME Programme										
-	-	-	65,000	-	65,000	-	-	-	160,000	-
I Reimbursement of certain duties taxes and licence fees										
-	-	-	35,000	-	35,000	-	-	-	42,000	-
Total Spending in AME										
-	-	-	100,000	-	100,000	-	-	-	202,000	-
Total for Estimate										
407,923	-200,000	207,923	2,764,756	-116,970	2,647,786	116,842	-15,000	101,842	2,846,995	152,495
<i>Of which:</i>										
Voted Expenditure										
407,923	-200,000	207,923	2,764,756	-116,970	2,647,786	116,842	-15,000	101,842	2,846,995	152,495
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	2,855,709	2,846,995	2,441,451
Net Capital Requirement	101,842	152,495	141,744
Accruals to cash adjustments	-65,000	-259,483	-162,003
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-6,723	-6,673	-
Add cash grant-in-aid	6,700	6,650	6,550
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-199,977	-229,460	-194,667
New provisions and adjustments to previous provisions	-15,000	-15,000	-9,902
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-15,000	-110,000	25,385
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	150,000	80,000	-
Use of provisions	15,000	15,000	10,631
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,892,551	2,740,007	2,421,192

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	407,923	291,250	407,563
<i>Less:</i>			
Administration DEL Income	-200,000	-100,000	-279,011
Net Administration Costs	207,923	191,250	128,552
Gross Programme Costs	2,764,756	2,909,149	2,439,676
<i>Less:</i>			
Programme DEL Income	-116,970	-224,030	-107,714
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	2,647,786	2,685,119	2,331,962
Total Net Operating Costs	2,855,709	2,876,369	2,460,514
<i>Of which:</i>			
Resource DEL	2,740,709	2,629,995	2,399,501
Capital DEL	-	29,374	19,063
Resource AME	115,000	217,000	41,950
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	-	-29,374	-19,063
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	2,855,709	2,846,995	2,441,451
<i>Of which:</i>			
Resource DEL	2,755,709	2,644,995	2,410,132
Resource AME	100,000	202,000	31,319
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	2,855,709	2,846,995	2,441,451

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-316,970	-324,030	-386,725
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-200,000	-100,000	-221,847
<i>Of which:</i>			
A: Administration, frontline diplomacy and overseas network	-200,000	-100,000	-221,847
Interest and Dividends	-	-	-25,000
<i>Of which:</i>			
A: Administration, frontline diplomacy and overseas network	-	-	-25,000
Other Income	-	-	-32,164
<i>Of which:</i>			
A: Administration, frontline diplomacy and overseas network	-	-	-32,164
Total Administration	-200,000	-100,000	-279,011
Programme			
Sales of Goods and Services	-116,970	-224,030	-97,962
<i>Of which:</i>			
A: Administration, frontline diplomacy and overseas network	-100,000	-200,000	-97,962
C: British Council	-16,970	-16,030	-
F: Conflict, Stability and Security Fund: Programme Expenditure	-	-8,000	-
Other Income	-	-	-9,752
<i>Of which:</i>			
F: Conflict, Stability and Security Fund: Programme Expenditure	-	-	-9,752
Total Programme	-116,970	-224,030	-107,714
Total Voted Resource Income	-316,970	-324,030	-386,725
Voted Capital DEL	-15,000	-30,760	-25,162
<i>Of which:</i>			
Programme			
Sales of Assets	-15,000	-30,760	-25,162
<i>Of which:</i>			
A: Administration, frontline diplomacy and overseas network	-15,000	-30,760	-25,162
Total Programme	-15,000	-30,760	-25,162
Total Voted Capital Income	-15,000	-30,760	-25,162

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Simon McDonald
Additional Accounting Officers:	Sharmila Nebhrajani for Section A
Executive Agency Accounting Officers:	
Sharmila Nebhrajani	Wilton Park

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
Merethe Borge Macleod	Great Britain China Centre
Anthony Smith	Westminster Foundation for Democracy

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
D	Marshall Aid Commemoration Commission	2,700	-	2,700
D	Westminster Foundation for Democracy	3,523	-	3,500
D	Great Britain China Centre	500	-	500
Total		6,723	-	6,700

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
British Council - indemnities given by the British Council to the owners of objects exhibited overseas against loss or damage.	2,500

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail		Body	£'000
B - DEL	UN Regular Budget		84,300
B - DEL	Council of Europe		25,700
B - DEL	North Atlantic Treaty Organisation (NATO) Civil Budget		20,300
B - DEL	Commonwealth Secretariat		15,000
B - DEL	OECD		10,600
B - DEL	OSCE		4,300
B - DEL	UN Office for the Commissioner of Human Rights		2,500
B - DEL	Commonwealth Learning		1,300
B - DEL	Commonwealth Foundation		1,100
Total			165,100

Department for International Development

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 and the Prosperity Fund (jointly with a number of Departments); and related administration costs and capital expenditure. The Estimate also provides for expenditure by DFID's Arms Length Bodies (ALBs), the Commonwealth Scholarship Commission (CSC) and the Independent Commission for Aid Impact (ICAI).
- 2 Further information on the Department's expenditure can be found in DFID's Annual Report and Accounts.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	7,089,406,000	459,000,000	7,548,406,000
Capital	2,623,250,000	-	2,623,250,000
Annually Managed Expenditure			
Resource	30,686,000	-	30,686,000
Capital	1,134,000,000	-	1,134,000,000
Total Net Budget			
Resource	7,120,092,000	459,000,000	7,579,092,000
Capital	3,757,250,000	-	3,757,250,000
Non-Budget Expenditure	-		
Net cash requirement	10,827,656,000		

Amounts required in the year ending 31 March 2021 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.

Income arising from:

Non-cash accounting adjustments on the loan portfolio.

Department for International Development will account for this Estimate.

			£
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	7,089,406,000	3,371,537,000	3,717,869,000
Capital	2,623,250,000	1,498,950,000	1,124,300,000
Annually Managed Expenditure			
Resource	30,686,000	42,544,000	-11,858,000
Capital	1,134,000,000	-	1,134,000,000
Non-Budget Expenditure	-	-	-
Net cash requirement	10,827,656,000	4,647,739,000	6,179,917,000

Part II: Subhead detail

£'000

2020-21									2019-20	
Plans									Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
139,273	-11,200	128,073	6,962,835	-1,502	6,961,333	2,670,530	-47,280	2,623,250	7,614,698	2,059,607
<i>Of which:</i>										
A CSC (ALB) (net) scholarship relating to developing countries										
424	-	424	27,779	-	27,779	-	-	-	28,028	-
B Total Operating Costs										
138,466	-11,200	127,266	265,482	-	265,482	-	-	-	336,440	-
C Independent Commission for Aid Impact (ALB) (net)										
383	-	383	3,376	-	3,376	-	-	-	3,465	-
D Conflict, Stability and Security Fund										
-	-	-	66,072	-	66,072	-	-	-	104,027	200
E Regional Programmes										
-	-	-	3,105,830	-	3,105,830	275,433	-	275,433	3,745,357	384,265
F Other Central Programmes										
-	-	-	210,729	-1,502	209,227	-	-	-	40,242	9,200
G Policy Priorities, International Organisations and Humanitarian										
-	-	-	3,186,517	-	3,186,517	2,383,847	-47,280	2,336,567	3,324,684	1,645,942
H Prosperity Fund										
-	-	-	97,050	-	97,050	11,250	-	11,250	32,455	20,000
Non-voted expenditure										
-	-	-	459,000	-	459,000	-	-	-	465,000	-
<i>Of which:</i>										
I European Union Attributed Aid										
-	-	-	459,000	-	459,000	-	-	-	465,000	-
Total Spending in DEL										
139,273	-11,200	128,073	7,421,835	-1,502	7,420,333	2,670,530	-47,280	2,623,250	8,079,698	2,059,607
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	66,060	-35,374	30,686	1,134,000	-	1,134,000	94,543	955,000
<i>Of which:</i>										
J Other Central Programmes										
-	-	-	66,060	-35,374	30,686	-	-	-	94,543	-
K Policy Priorities, International Organisations and Humanitarian										
-	-	-	-	-	-	1,134,000	-	1,134,000	-	955,000
Total Spending in AME										
-	-	-	66,060	-35,374	30,686	1,134,000	-	1,134,000	94,543	955,000
Total for Estimate										
139,273	-11,200	128,073	7,487,895	-36,876	7,451,019	3,804,530	-47,280	3,757,250	8,174,241	3,014,607
<i>Of which:</i>										
Voted Expenditure										
139,273	-11,200	128,073	7,028,895	-36,876	6,992,019	3,804,530	-47,280	3,757,250	7,709,241	3,014,607
Non Voted Expenditure										
-	-	-	459,000	-	459,000	-	-	-	465,000	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	7,579,092	8,174,241	7,041,616
Net Capital Requirement	3,757,250	3,014,607	3,840,530
Accruals to cash adjustments	-49,686	587,548	196,105
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-31,962	-31,493	-
Add cash grant-in-aid	31,962	31,493	48,517
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-19,000	-19,000	-6,299
New provisions and adjustments to previous provisions	-217,409	-277,693	12,169
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	31,874	34,446	31,450
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	701,091	-
Use of provisions	154,849	148,704	110,268
Removal of non-voted budget items	-459,000	-465,000	-452,000
<i>Of which:</i>			
Consolidated Fund Standing Services	-459,000	-465,000	-452,000
Other adjustments	-	-	-
Net Cash Requirement	10,827,656	11,311,396	10,626,251

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	139,273	126,804	129,568
<i>Less:</i>			
Administration DEL Income	-11,200	-6,500	-5,040
Net Administration Costs	128,073	120,304	124,528
Gross Programme Costs	9,571,145	9,698,309	9,890,981
<i>Less:</i>			
Programme DEL Income	-1,502	-95,509	-11,079
Programme AME Income	-35,374	-37,946	-35,217
Non-budget income	-	-	-
Net Programme Costs	9,534,269	9,564,854	9,844,685
Total Net Operating Costs	9,662,342	9,685,158	9,969,213
<i>Of which:</i>			
Resource DEL	6,934,557	7,465,994	6,634,082
Capital DEL	2,542,250	1,975,917	3,379,597
Resource AME	185,535	243,247	-44,466
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-2,542,250	-1,975,917	-3,379,597
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	459,000	465,000	452,000
Total Resource Budget	7,579,092	8,174,241	7,041,616
<i>Of which:</i>			
Resource DEL	7,548,406	8,079,698	7,196,350
Resource AME	30,686	94,543	-154,734
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	7,579,092	8,174,241	7,041,616

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-12,702	-8,409	-12,835
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-11,200	-6,500	-70
<i>Of which:</i>			
B: Total Operating Costs	-11,200	-6,500	-
Government Equalities Office	-	-	-70
Other Income	-	-	-4,970
<i>Of which:</i>			
B: Total Operating Costs	-	-	-4,966
Government Equalities Office	-	-	-4
Total Administration	-11,200	-6,500	-5,040
Programme			
Sales of Goods and Services	-	-	-55
<i>Of which:</i>			
E: Regional Programmes	-	-	-25
F: Other Central Programmes	-	-	-8
G: Policy Priorities, International Organisations and Humanitarian	-	-	-22
Interest and Dividends	-	-	-5,995
<i>Of which:</i>			
F: Other Central Programmes	-	-	-5,995
Other Income	-1,502	-1,909	-1,745
<i>Of which:</i>			
B: Total Operating Costs	-	-	-4
F: Other Central Programmes	-1,502	-1,909	-191
G: Policy Priorities, International Organisations and Humanitarian	-	-	-1,545
Government Equalities Office	-	-	-5
Total Programme	-1,502	-1,909	-7,795
Voted Resource AME	-35,374	-37,946	-35,217
<i>Of which:</i>			
Programme			
Other Income	-35,374	-37,946	-35,217
<i>Of which:</i>			
J: Other Central Programmes	-35,374	-37,946	-35,217
Total Programme	-35,374	-37,946	-35,217
Total Voted Resource Income	-48,076	-46,355	-48,052

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

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Capital DEL	-47,280	-119,720	-340,338
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-228
<i>Of which:</i>			
F: Other Central Programmes	-	-	-228
EU Grants Received	-	-93,600	-3,284
<i>Of which:</i>			
F: Other Central Programmes	-	-93,600	-3,284
Other Income	-	-	-313,828
<i>Of which:</i>			
F: Other Central Programmes	-	-	-313,828
Repayments	-47,280	-26,120	-22,998
<i>Of which:</i>			
F: Other Central Programmes	-	-26,120	-22,998
G: Policy Priorities, International Organisations and Humanitarian	-47,280	-	-
Total Programme	-47,280	-119,720	-340,338
Total Voted Capital Income	-47,280	-119,720	-340,338

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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 Dyer, CB

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
Ekpe Attah	Independent Commission for Aid Impact

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
A	Commonwealth and Scholarship Commission	28,203	-	28,203
C	Independent Commission for Aid Impact	3,759	-	3,759
Total		31,962	-	31,962

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Callable Capital: International Bank for Reconstruction and Development	7,747,139
Callable Capital: Asian Development Bank	2,168,461
Callable Capital: European Bank for Reconstruction and Development	1,721,253
Callable Capital: IBRD 2018 Increase	1,450,361
Callable Capital: Inter-American Development Bank	1,204,466
Callable Capital: African Development Bank	1,006,583
IBRD Iraq Loan Guarantee	345,243
Jordan: UK Guarantee	320,518
UK national guarantee of EIB lending to Non UK Overseas Territories	163,009
IBRD Egypt Loan Guarantee	139,423
Callable Capital: Caribbean Development Bank	92,842
Callable Capital: Multilateral Investment Guarantee Agency	56,945
Callable Capital: IBRD Maintenance of Value	48,157
Callable Capital: Private Infrastructure Development Group (PIDG)	40,000
CABI Liability	28,134

Ministry of Housing, Communities and Local Government

Introduction

The Ministry of Housing, Communities and Local Government aims to help create great places to live and work right across the country and to back communities to come together and thrive. We strive to:

- Ensure people throughout the country have access to affordable and high-quality housing
- Provide opportunities for all parts of the country to thrive economically
- Build integrated communities
- Support effective local government

Part I

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit - Housing and Communities			
Resource	2,687,941,000	-	2,687,941,000
Capital	13,336,907,000	-	13,336,907,000
Departmental Expenditure Limit - Local Government			
Resource	16,954,662,000	-	16,954,662,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	18,423,199,000	-	18,423,199,000
Capital	-	-	-
Total Net Budget			
Resource	38,065,802,000	-	38,065,802,000
Capital	13,336,907,000	-	13,336,907,000
Non-Budget Expenditure	-		
Net Cash Requirement	34,416,701,000		

Amounts required in the year ending 31 March 2021 for expenditure by Ministry of Housing, Communities and Local Government on:

Departmental Expenditure Limit - Housing and Communities:

Expenditure arising from:

Increasing the supply of affordable housing and supporting home ownership and diversifying the housing market; policies helping people access the housing market, whether they are renting or looking to buy; supporting infrastructure and planning programmes including policy; buying, remediating and selling land for housing and economic development, preventing homelessness, and supporting people to stay in their homes.

Supporting local economies across the country to boost productivity and deliver inclusive growth for all our communities, cultural institutions and society in general; economic growth and devolving powers and responsibilities at a local level; European Union structural funds; UK Holocaust Memorial project.

Supporting local authorities and communities; bringing them together; emergency assistance and financial support to local authorities and communities; encouraging race, gender and faith equality; helping support troubled families and victims of domestic violence and child sexual exploitation; controlling migration; tackling extremism and promoting cohesive communities; gypsy and traveller policy.

Supporting effective local government to deliver public services to local people, driving efficiencies and transformation; encouraging action at neighbourhood level; legacy and historic programmes previously run by the Ministry including payments to the Valuation Office Agency; research and development programmes.

Support to Grenfell Tower residents and victims of the Grenfell fire.

Supporting communities to respond and recover from Covid-19.

Delivery of the Building Safety Portfolio, support and monitor the rectification of safety issues within buildings; review the current building safety system and to implement changes to that system as they are required.

Exiting the European Union and net spending by Arm's Length Bodies (ALBs), including Homes England.

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 Ministry; providing grant funding to charities; 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.

Administration of the Ministry of Housing, Communities and Local Government, its ALBs, and associated offices, ensuring that they deliver on the Ministry's objectives.

Income arising from:

Increasing the supply of affordable housing and supporting home ownership and diversifying the housing market; policies regulating and helping people access the housing market, buying and selling land for housing and economic development; capital pooled housing receipts; planning programmes and policy.

Supporting local economies across the country to boost productivity and deliver inclusive growth for all our communities and economic growth; European Union structural funds and European Regional Development Fund programme; city deals.

Supporting effective local government to deliver public services to local people, driving efficiencies and transformation; supporting local authorities; disabled facilities grant; legacy and historic programmes previously run by the ministry; research and development programmes.

Exiting the European Union and net spending by ALBs, including Homes England.

Income 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; fees and charges including by ALBs; creation of liabilities and expenditure related to a financial guarantee or similar financial instrument given by the Ministry; purchase and management of exchange rate contracts to hedge exposure risk; financial transactions devolved to and delivered by local authorities.

Administration of the Ministry of Housing, Communities and Local Government, its ALBs, and associated offices, ensuring that they deliver on the Ministry's objectives and any activities listed in the expenditure section.

Philanthropic donations towards the construction and management of the Holocaust Memorial and Learning Centre.

Departmental Expenditure Limit - Local Government:Expenditure arising from:

Supporting effective local government to deliver public services to local people.

Financial support to local authorities and specified bodies including grant payments; including revenue support grant, business rates retention including transitional relief; business rate relief measures and Covid-19 measures.

Supporting social care and independent living; local government devolved powers.

Annually Managed Expenditure:Expenditure arising from:

Debt payments relating to housing stock; charges on financial products' repayments of excess contributions made by local authorities; provision, impairments, and exchange rate movements including on financial instruments (including guarantees); business rates retention; hedging.

Supporting effective local government to deliver public services to local people and net spending by our ALBs and other public bodies not classified as ALBs and setting up of new Development Corporations. Movements arising from pension schemes of the Ministry and its ALBs; other public bodies not classified as ALBs.

Supporting communities to respond and recover from Covid-19.

Income arising from:

Supporting effective local government to deliver public services to local people.

Ministry of Housing, Communities and Local Government will account for this Estimate.

			£
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit - Housing and Communities			
Resource	2,687,941,000	1,170,260,000	1,517,681,000
Capital	13,336,907,000	5,414,518,000	7,922,389,000
Departmental Expenditure Limit - Local Government			
Resource	16,954,662,000	3,867,299,000	13,087,363,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	18,423,199,000	8,573,871,000	9,849,328,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	34,416,701,000	11,849,337,000	22,567,364,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in DEL - Housing and Communities										
Voted expenditure										
332,445	-10,900	321,545	2,414,443	-48,047	2,366,396	14,184,173	-847,266	13,336,907	2,847,027	8,584,431
<i>of which:</i>										
A Local Government and Public Services										
-	-	-	80,015	-	80,015	77,340	-	77,340	179,047	47,621
B Housing and Planning										
-	-	-	1,816,548	-48,047	1,768,501	3,936,802	-847,266	3,089,536	1,707,266	2,074,227
C Decentralisation and Local Growth										
-	-	-	261,549	-	261,549	1,763,346	-	1,763,346	223,405	931,528
D Troubled Families										
-	-	-	165,000	-	165,000	1,000	-	1,000	148,859	1,083
E Research, Data and Trading Funds										
-	-	-	18,662	-	18,662	788	-	788	19,843	6,055
F MHCLG Staff, Building and Infrastructure Costs										
222,030	-10,900	211,130	15,483	-	15,483	10,000	-	10,000	229,466	10,000
G Departmental Unallocated Provision										
-	-	-	-	-	-	2,485,555	-	2,485,555	-	-
H Local Government and Public Services (ALB)(Net)										
17,255	-	17,255	-	-	-	545	-	545	17,504	340
I Housing and Planning (ALB)(Net)										
93,160	-	93,160	57,186	-	57,186	5,908,797	-	5,908,797	321,637	5,513,577
Total Spending in DEL - Housing and Communities										
332,445	-10,900	321,545	2,414,443	-48,047	2,366,396	14,184,173	-847,266	13,336,907	2,847,027	8,584,431
Spending in DEL - Local Government										
Voted expenditure										
-	-	-	16,954,662	-	16,954,662	-	-	-	5,186,137	-
<i>of which:</i>										
J Revenue Support Grant										
-	-	-	1,612,644	-	1,612,644	-	-	-	653,055	-
K Other Grants and Payments										
-	-	-	15,338,665	-	15,338,665	-	-	-	4,532,875	-
L Business Rates Retention										
-	-	-	3,353	-	3,353	-	-	-	207	-
Total Spending in DEL - Local Government										
-	-	-	16,954,662	-	16,954,662	-	-	-	5,186,137	-

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	20,234,945	-1,811,746	18,423,199	-	-	-	19,685,443	-
<i>of which:</i>										
M Housing and Planning										
-	-	-	101,890	-	101,890	-	-	-	127,389	-
N Decentralisation and Local Growth										
-	-	-	6,100	-	6,100	-	-	-	6,100	-
O Research, Data and Trading Funds										
-	-	-	2,000	-	2,000	-	-	-	2,000	-
P MHCLG Staff, Building and Infrastructure Costs										
-	-	-	-911	-	-911	-	-	-	2,398	-
Q Non-Domestic Rates Outturn Adjustments										
-	-	-	300,000	-	300,000	-	-	-	83,560	-
R Local Government and Public Services (ALB)(Net)										
-	-	-	2,541	-	2,541	-	-	-	2,580	-
S Housing and Planning (ALB)(Net)										
-	-	-	1,498,500	-	1,498,500	-	-	-	735,940	-
T Business Rates Retention										
-	-	-	18,324,825	-1,811,746	16,513,079	-	-	-	18,659,274	-
<i>Local Government and Public Services</i>										
-	-	-	-	-	-	-	-	-	66,202	-
Total Spending in AME										
-	-	-	20,234,945	-1,811,746	18,423,199	-	-	-	19,685,443	-
Total for Estimate										
332,445	-10,900	321,545	39,604,050	-1,859,793	37,744,257	14,184,173	-847,266	13,336,907	27,718,607	8,584,431
<i>of which:</i>										
Voted Expenditure										
332,445	-10,900	321,545	39,604,050	-1,859,793	37,744,257	14,184,173	-847,266	13,336,907	27,718,607	8,584,431
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	38,065,802	27,718,607	28,548,366
Net Capital Requirement	13,336,907	8,584,431	7,423,769
Accruals to cash adjustments	-16,986,008	-19,339,278	-21,112,507
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-7,577,984	-6,591,578	-5,112,311
Add cash grant-in-aid	4,972,683	3,624,364	4,143,548
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-113,922	-146,063	-13,494
New provisions and adjustments to previous provisions	-1,638	-68,500	-7,614
Departmental Unallocated Provision	-2,485,555	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-16,386,268	-18,096,431	-20,126,413
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	4,604,006	1,935,877	-
Use of provisions	2,670	3,053	3,777
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	34,416,701	16,963,760	14,859,628

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	323,727	311,831	296,626
<i>Less:</i>			
Administration DEL (Housing and Communities) Income	-10,900	-23,332	-59,786
Administration DEL (Local Government) Income	-	-	-
Net Administration Costs	312,827	288,499	236,840
Gross Programme Costs	45,373,675	33,171,049	34,464,272
<i>Less:</i>			
Programme DEL (Housing and Communities) Income	-784,047	-805,588	-1,140,046
Programme DEL (Local Government) Income	-	-25	-49,859
Programme AME Income	-1,811,746	-1,544,646	-1,722,136
Non-budget income	-183,000	-183,000	-180,993
Net Programme Costs	42,594,882	30,637,790	31,371,238
Total Net Operating Costs	42,907,709	30,926,289	31,608,078
<i>Of which:</i>			
Resource DEL (Housing and Communities)	2,679,102	2,839,585	2,308,581
Resource DEL (Local Government)	16,954,662	5,186,137	4,833,836
Capital DEL (Local Government)	-	-	-
Capital DEL (Housing and Communities)	6,286,011	4,323,237	3,230,961
Resource AME	18,432,038	19,692,885	21,415,693
Capital AME	-	-	-
Non-budget	-1,444,104	-1,115,555	-180,993
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-4,841,907	-3,207,682	-3,049,968
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	1,444,104	1,115,555	180,993
Other adjustments	-1,444,104	-1,115,555	-190,737
Total Resource Budget	38,065,802	27,718,607	28,548,366

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
<i>Of which:</i>			
Resource DEL (Local Government)	16,954,662	5,186,137	4,833,836
Resource DEL (Housing and Communities)	2,687,941	2,847,027	2,328,021
Resource AME	18,423,199	19,685,443	21,386,509
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	38,065,802	27,718,607	28,548,366

Part III: Note B - Analysis of Departmental Income

	£'000		
	2020-21	2019-20	2018-19
	Plans	Provision	Outturn
Voted Resource DEL - Housing and Communities	-58,947	-66,136	-357,326
<i>Of which:</i>			
Administration			
EU Grants Received	-	-	-13,060
<i>Of which:</i>			
F MHCLG Staff, Building and Infrastructure Costs	-	-	-13,060
Sales of Goods and Services	-	-23,132	-20,906
<i>Of which:</i>			
B Housing and Planning	-	-340	-15,556
F MHCLG Staff, Building and Infrastructure Costs	-	-22,792	-5,350
Other Income	-10,900	-200	-25,820
<i>Of which:</i>			
B Housing and Planning	-	-200	-686
F MHCLG Staff, Building and Infrastructure Costs	-10,900	-	-25,134
Total Administration	-10,900	-23,332	-59,786
Programme			
EU Grants Received	-	-	-270,735
<i>Of which:</i>			
C Decentralisation and Local Growth	-	-	-270,735
Sales of Goods and Services	-17,047	-17,620	-1,145
<i>Of which:</i>			
B Housing and Planning	-17,047	-17,620	-3
E Research, Data and Trading Funds	-	-	-180
F MHCLG Staff, Building and Infrastructure Costs	-	-	-962
Interest and Dividends	-31,000	-24,982	-15,231
<i>Of which:</i>			
A Local Government and Public Services	-	-	-2,005
B Housing and Planning	-31,000	-24,982	-11,326
E Research, Data and Trading Funds	-	-	-1,900
Other Grants	-	-	-5,531
<i>Of which:</i>			
C Decentralisation and Local Growth	-	-	-5,531
Other Income	-	-202	-4,898
<i>Of which:</i>			
A Local Government and Public Services	-	-201	-966
B Housing and Planning	-	-1	-697
C Decentralisation and Local Growth	-	-	-1,715
F MHCLG Staff, Building and Infrastructure Costs	-	-	-1,520
Total Programme	-48,047	-42,804	-297,540

Part III: Note B - Analysis of Departmental Income

	£'000		
	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL - Local Government	-	-25	-49,859
<i>Of which:</i>			
Programme			
Other Grants	-	-25	-49,859
<i>Of which:</i>			
K Other Grants and Payments	-	-25	-49,859
Total Programme	-	-25	-49,859
Voted Resource AME	-1,811,746	-1,544,646	-1,722,136
<i>Of which:</i>			
Programme			
Other Grants	-1,811,746	-1,544,646	-1,722,136
<i>Of which:</i>			
T Business Rates Retention	-1,811,746	-1,544,646	-1,722,136
Total Programme	-1,811,746	-1,544,646	-1,722,136
Total Voted Resource Income	-1,870,693	-1,610,807	-2,129,321
Voted Capital DEL - Housing and Communities	-847,266	-827,641	-860,783
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-184
<i>Of which:</i>			
F MHCLG Staff, Building and Infrastructure Costs	-	-	-184
EU Grants Received	-	-	-284,563
<i>Of which:</i>			
C Decentralisation and Local Growth	-	-	-284,563
Sales of Goods and Services	-	-	-1,033
<i>Of which:</i>			
E Research, Data and Trading Funds	-	-	-1,033
Other Grants	-736,000	-762,784	-556,910
<i>Of which:</i>			
B Housing and Planning	-736,000	-737,784	-542,616
C Decentralisation and Local Growth	-	-25,000	-13,640
E Research, Data and Trading Funds	-	-	-123
F MHCLG Staff, Building and Infrastructure Costs	-	-	-531
Other Income	-	-	-1,537
<i>Of which:</i>			
E Research, Data and Trading Funds	-	-	-1,537
Repayments	-111,266	-64,857	-16,556
<i>Of which:</i>			
B Housing and Planning	-111,266	-64,857	-16,041
E Research, Data and Trading Funds	-	-	-515
Total Programme	-847,266	-827,641	-860,783
Total Voted Capital Income	-847,266	-827,641	-860,783

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					
	2020-21 Plans		2019-20 Provisions		2018-19 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)	-1,444,104	-1,444,104	-1,115,555	-1,115,555	-879,565	-879,565
Total	-1,444,104	-1,444,104	-1,115,555	-1,115,555	-879,565	-879,565

Detailed description of CFER sources

	£'000					
	2020-21 Plans		2019-20 Provisions		2018-19 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Capital Pooled Housing Receipts	-183,000	-183,000	-183,000	-183,000	-180,993	-180,993
HCA Housing Supply: Help to Buy	-1,253,794	-1,253,794	-919,134	-919,134	-676,708	-676,708
HCA Housing Supply: First Buy	-7,310	-7,310	-13,421	-13,421	-21,864	-21,864
Total	-1,444,104	-1,444,104	-1,115,555	-1,115,555	-879,565	-879,565

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Jeremy Pocklington

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
Richard Blakeway	The Housing Ombudsman
Anthony Essien	The Leasehold Advisory Service
Nigel Ellis	Commission for Local Administration in England
Antonio Masella	Valuation Tribunal Service
Ian Piper	The Ebbsfleet Development Corporation
Fiona MacGregor	Regulator of Social Housing

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
H	Commission for Local Administration in England		11,260	75	11,250
H	Valuation Tribunal Service		5,995	470	6,205
I	Homes England		139,920	5,907,359	4,944,816
I	The Housing Ombudsman		-585	200	-
I	The Leasehold Advisory Service		1,922	-	1,910
I	Regulator of Social Housing		9,089	1,238	8,502
R	Commission for Local Administration in England		1,856	-	-
R	Valuation Tribunal Service		685	-	-
S	Homes England		1,503,270	-	-
S	The Housing Ombudsman		-1,256	-	-
S	Regulator of Social Housing		-3,514	-	-
Total			1,668,642	5,909,342	4,972,683

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
STATUTORY	
Claim for repair or repurchase of defective Right to Buy homes sold by local authorities between 1980 and 1985.	250 to 750
NON STATUTORY	
The Department is party to a number of litigation cases with associated potential adverse costs.	Unquantifiable
Potential liabilities to the European Commission arising from current European legislation.	Unquantifiable
European Commission (ERDF) - potential losses arising from inability to recover ineligible expenditure arising as a result of the closure of 2007-2013 and 2014-2020 programmes.	Unquantifiable
Commitment to fund potential shortfalls of land sale receipts of a Housing Association.	Up to 4,000
Potential liabilities arising following the tragic events at Grenfell Tower in June 2017. At this time, the nature and value of the liabilities arising cannot be determined with sufficient reliability and consequently, are considered to be unquantifiable.	Unquantifiable
Parliamentary Contingent Liabilities that have been disclosed to Parliament and are disclosed in the Accountability Report but are not disclosed under IFRS as the probability is considered remote:	
The department operates a guarantee scheme for the affordable housing sector (AHGS), £3.2 billion has been drawn down and is covered by the guarantee scheme which is closed to new applicants and therefore there will be no further drawing against this scheme.	Unquantifiable
The department has provided a guarantee scheme for the private rented sector, guaranteeing debt of no more than £3.5 billion. £0.8 billion has been drawn down and is covered by the guarantee scheme.	Unquantifiable
On the 7 May 2019, the department launched the ENABLE Build guarantee scheme, guaranteeing debt of no more than £1 billion.	Unquantifiable
The department provides a guarantee 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 IFRS 9. Any liability arising as measured under IAS 37 is considered too remote for recognition as a contingent liability at the date of these accounts but is disclosed for parliamentary reporting and accountability purposes.	Unquantifiable
The department has given an indemnity to the Official Receiver for the former Sahaviriya Steel Industries UK (SSI) Steel works site in Redcar, unlimited in value, to protect him against liabilities incurred in connection with activities undertaken by consultants carrying out site assessments activity on the site he had responsibility for keeping safe. An indemnity was also given to the South Tees Site Company (STSC) for the period when it held responsibility for keeping the site safe to cover all liabilities suffered or incurred as a result of the site assessment activity.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>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 Ministry will be liable if they crystallise and exceed the financial capacity of the arm length body.</p>	Unquantifiable
<p>To strengthen local authorities' ability to enforce building safety remediation action, the department has indemnified the Joint Inspection Team (JIT) for professional indemnity and for death and personal injury claims resulting from their advice. The local authority retains responsibility for decisions on enforcement. The indemnity is unquantifiable and will continue for the duration of the period over which the JIT operates and 6 years thereafter for professional indemnity, and 125 years for death and personal injury.</p>	Unquantifiable

Department for Transport

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 2019-20 to be published in the summer.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	14,179,096,000	13,176,000	14,192,272,000
Capital	18,063,758,000	-	18,063,758,000
Annually Managed Expenditure			
Resource	2,408,378,000	145,000	2,408,523,000
Capital	469,600,000	-	469,600,000
Total Net Budget			
Resource	16,587,474,000	13,321,000	16,600,795,000
Capital	18,533,358,000	-	18,533,358,000
Non-Budget Expenditure	-		
Net cash requirement	29,624,220,000		

Amounts required in the year ending 31 March 2021 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. Work to support the government plan to exit the EU. Grants to Transport for the North and Statutory Bodies. Loans for Shimmer Relocation Assistance Scheme and transport-related activities.

Governmental response to the coronavirus Covid-19 pandemic.

Income arising from:

Sales of assets; loan repayments; interest receivable and European grants for 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; highway services; Shipping and maritime income including, but not limited to Registration fees. Contributions from other organisations to cover the cost of activities they have agreed to fund in total or in part. Dividend income from shareholdings.

Part I (*continued*)

Annually Managed Expenditure:

Expenditure arising from:

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

Governmental response to the coronavirus Covid-19 pandemic.

Income arising from:

Loan repayments and other income for transport-related activities. Dividends and interest receivable.

Department for Transport will account for this Estimate.

	£		
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	14,179,096,000	4,813,632,000	9,365,464,000
Capital	18,063,758,000	6,895,707,000	11,168,051,000
Annually Managed Expenditure			
Resource	2,408,378,000	1,198,288,000	1,210,090,000
Capital	469,600,000	-	469,600,000
Non-Budget Expenditure	-	-	-
Net cash requirement	29,624,220,000	9,675,000,000	19,949,220,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
312,673	-10,626	302,047	16,282,404	-2,405,355	13,877,049	18,068,758	-5,000	18,063,758	11,571,707	14,694,027
<i>Of which:</i>										
A Tolled Crossings										
-	-	-	33,702	-148,400	-114,698	750	-	750	-111,330	500
B Local Authority Transport										
-	-	-	381,060	-9,000	372,060	2,616,440	-	2,616,440	377,066	1,748,735
C Highways England (net)										
44,000	-	44,000	2,696,000	-	2,696,000	3,831,000	-	3,831,000	2,735,574	3,214,558
D Funding of Other ALBs (net)										
932	-	932	-26,361	-	-26,361	99,800	-	99,800	172,920	216,916
E Other Railways										
-	-	-	40,196	-362,749	-322,553	103,751	-	103,751	-1,612	98,196
F Sustainable Travel										
-	-	-	114,116	-	114,116	617,432	-	617,432	124,689	481,671
G Bus Subsidies & Concessionary Fares										
-	-	-	490,878	-4,000	486,878	4,860	-	4,860	261,736	10,001
H GLA Transport Grants										
-	-	-	3,000	-	3,000	-	-	-	29,071	34,000
I Crossrail										
-	-	-	2,577	-	2,577	-	-	-	2,427	854,900
J Aviation, Maritime, Security and Safety										
-	-	-	152,981	-54,834	98,147	33,065	-	33,065	202,421	68,523
K Maritime and Coastguard Agency										
8,789	-548	8,241	405,654	-17,910	387,744	104,560	-	104,560	365,273	16,327
L Motoring Agencies										
-	-	-	562,389	-495,517	66,872	62,512	-5,000	57,512	88,735	25,895
M Science, Research and Support Functions										
-	-	-	25,791	-	25,791	32,071	-	32,071	24,937	33,519
N Central Administration										
255,088	-10,078	245,010	63,413	-14,729	48,684	35,728	-	35,728	363,136	40,603
O Support for Passenger Rail Services										
-	-	-	4,158,115	-1,298,216	2,859,899	-	-	-	84,689	-
P High Speed Rail										
-	-	-	101,734	-	101,734	711,530	-	711,530	65,021	405,853
Q Transport Development Fund										
-	-	-	-	-	-	430,721	-	430,721	11,330	360,000
R High Speed Two Limited (net)										
3,307	-	3,307	251,399	-	251,399	4,056,500	-	4,056,500	259,103	2,311,510
S East West Rail Company Limited (net)										
557	-	557	35,319	-	35,319	900	-	900	23,451	4,032

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 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 Network Rail (net)										
-	-	-	6,790,441	-	6,790,441	5,327,138	-	5,327,138	6,493,070	4,768,288
Non-voted expenditure										
100	-	100	13,076	-	13,076	-	-	-	13,121	2,042
<i>Of which:</i>										
U Funding of Other ALBs (net)										
100	-	100	13,076	-	13,076	-	-	-	13,121	2,042
Total Spending in DEL										
312,773	-10,626	302,147	16,295,480	-2,405,355	13,890,125	18,068,758	-5,000	18,063,758	11,584,828	14,696,069
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	2,602,284	-193,906	2,408,378	489,600	-20,000	469,600	2,657,636	500,634
<i>Of which:</i>										
V Highways England (net)										
-	-	-	10,000	-	10,000	50,000	-	50,000	-44,657	45,000
W Network Rail (net)										
-	-	-	2,036,019	-	2,036,019	-	-	-	2,327,427	-
X Funding of Other ALBs (net)										
-	-	-	82,050	-	82,050	-	-	-	101,143	-
Y Other Railways										
-	-	-	374,054	-193,906	180,148	-	-	-	180,313	-10
Z Aviation, Maritime, Security and Safety										
-	-	-	-1,726	-	-1,726	-	-20,000	-20,000	-2,133	-20,000
AA Maritime and Coastguard Agency										
-	-	-	2,430	-	2,430	-	-	-	809	-
AB Motoring Agencies										
-	-	-	-1,591	-	-1,591	-	-	-	-1,941	-
AC Central Administration										
-	-	-	95,048	-	95,048	-	-	-	95,052	-
AD High Speed Rail										
-	-	-	1,000	-	1,000	439,600	-	439,600	639	474,903
AE East West Rail Company Limited (net)										
-	-	-	5,000	-	5,000	-	-	-	1,000	-
<i>High Speed Two Limited (net)</i>										
-	-	-	-	-	-	-	-	-	-16	741
Non-voted expenditure										
-	-	-	145	-	145	-	-	-	11,137	-
<i>Of which:</i>										
AF Funding of Other ALBs (net)										
-	-	-	145	-	145	-	-	-	11,137	-
Total Spending in AME										
-	-	-	2,602,429	-193,906	2,408,523	489,600	-20,000	469,600	2,668,773	500,634

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 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
Total for Estimate										
312,773	-10,626	302,147	18,897,909	-2,599,261	16,298,648	18,558,358	-25,000	18,533,358	14,253,601	15,196,703
<i>Of which:</i>										
Voted Expenditure										
312,673	-10,626	302,047	18,884,688	-2,599,261	16,285,427	18,558,358	-25,000	18,533,358	14,229,343	15,194,661
Non Voted Expenditure										
100	-7,290	100	13,221	-47,641	13,221	-	-	-	24,258	2,042

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	16,600,795	14,253,601	11,357,849
Net Capital Requirement	18,533,358	15,196,703	13,442,338
Accruals to cash adjustments	-5,496,612	-7,880,945	-7,096,841
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-25,294,001	-22,555,060	-19,825,279
Add cash grant-in-aid	18,335,346	15,271,222	12,755,273
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-190,850	-283,212	-125,266
New provisions and adjustments to previous provisions	-124,252	-981,121	340,250
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60,793	-7,093	53,605
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-741,536
Increase (-) / Decrease (+) in creditors	1,072,565	248,738	86,015
Use of provisions	765,373	425,581	360,097
Removal of non-voted budget items	-13,321	-26,300	-8,187
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-13,321	-26,300	-8,187
Net Cash Requirement	29,624,220	21,543,059	17,695,159

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	312,773	317,129	289,170
<i>Less:</i>			
Administration DEL Income	-10,626	-11,204	-10,242
Net Administration Costs	302,147	305,925	278,928
Gross Programme Costs	21,837,617	19,415,011	14,873,317
<i>Less:</i>			
Programme DEL Income	-2,410,355	-1,967,297	-2,305,197
Programme AME Income	-193,906	-193,967	-69,958
Non-budget income	-	-	-4,102,575
Net Programme Costs	19,233,356	17,253,747	8,395,587
Total Net Operating Costs	19,535,503	17,559,672	8,674,515
<i>Of which:</i>			
Resource DEL	14,156,103	10,956,906	3,870,984
Capital DEL	2,934,708	3,306,072	2,706,370
Resource AME	2,444,692	3,296,694	7,486,865
Capital AME	-	-	-281,229
Non-budget	-	-	-5,108,475
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-2,934,708	-3,306,072	1,877,328
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	1	806,006
Total Resource Budget	16,600,795	14,253,601	11,357,849
<i>Of which:</i>			
Resource DEL	14,192,272	11,584,828	3,901,750
Resource AME	2,408,523	2,668,773	7,456,099
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	16,600,795	14,253,601	11,357,849

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-2,415,981	-1,954,557	-2,308,032
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-10,669	-10,288	-9,800
<i>Of which:</i>			
K Maritime and Coastguard Agency	-548	-548	-551
N Central Administration	-10,121	-9,740	-9,249
Other Income	43	-916	-442
<i>Of which:</i>			
N Central Administration	43	-916	-442
Total Administration	-10,626	-11,204	-10,242
Programme			
EU Grants Received	-53,540	-47,940	-47,589
<i>Of which:</i>			
J Aviation, Maritime, Security and Safety	-53,540	-47,940	-47,589
Sales of Goods and Services	-598,449	-593,379	-614,220
<i>Of which:</i>			
A Tolloed Crossings	-124,400	-120,793	-226,153
E Other Railways	-308,362	-306,746	-279,237
F Sustainable Travel	-	-	-50
G Bus Subsidies & Concessionary Fares	-4,000	-	30
I Crossrail	-	-	-763
J Aviation, Maritime, Security and Safety	-1,294	-1,640	-8,698
K Maritime and Coastguard Agency	-17,910	-16,100	-14,369
L Motoring Agencies	-142,754	-145,279	-83,485
M Science, Research and Support Functions	-	-2	-940
N Central Administration	271	936	-555
O Support for Passenger Rail Services	-	-3,706	-
Q Transport Development Fund	-	-49	-
Interest and Dividends	-39,000	-80,368	-29,409
<i>Of which:</i>			
A Tolloed Crossings	-24,000	-24,000	-
F Sustainable Travel	-	-	-82
I Crossrail	-	-	-491
J Aviation, Maritime, Security and Safety	-	-8	-
N Central Administration	-15,000	-56,360	-28,832
O Support for Passenger Rail Services	-	-	-4
Other Income	-1,714,014	-1,221,314	-1,606,224
<i>Of which:</i>			
B Local Authority Transport	-9,000	-26	-
E Other Railways	-54,387	-54,412	-259
F Sustainable Travel	-	-34	11
G Bus Subsidies & Concessionary Fares	-	-	-45
J Aviation, Maritime, Security and Safety	-	-1,382	-1,560

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

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
L Motoring Agencies	-352,411	-357,453	-340,630
M Science, Research and Support Functions	-	-	-43
N Central Administration	-	-	-15,517
O Support for Passenger Rail Services	-1,298,216	-807,943	-1,248,136
P High Speed Rail	-	-64	-45
Taxation	-352	-352	-348
<i>Of which:</i>			
L Motoring Agencies	-352	-352	-348
Total Programme	-2,405,355	-1,943,353	-2,297,790
Voted Resource AME	-193,906	-193,967	-69,958
<i>Of which:</i>			
Programme			
Interest and Dividends	-193,906	-193,967	-69,958
<i>Of which:</i>			
Y Other Railways	-193,906	-193,967	-69,958
Total Programme	-193,906	-193,967	-69,958
Total Voted Resource Income	-2,609,887	-2,148,524	-2,377,990
Voted Capital DEL	-5,000	-493,944	12,509
<i>Of which:</i>			
Programme			
Sales of Assets	-	-470,000	-
<i>Of which:</i>			
E Other Railways	-	-470,000	-
EU Grants Received	-	-15,764	-
<i>Of which:</i>			
F Sustainable Travel	-	-15,764	-
Other Income	-5,000	-8,180	-7,379
<i>Of which:</i>			
L Motoring Agencies	-5,000	-8,180	-7,379
Repayments	-	-	19,888
<i>Of which:</i>			
F Sustainable Travel	-	-	180
G Bus Subsidies & Concessionary Fares	-	-	-360
L Motoring Agencies	-	-	68
O Support for Passenger Rail Services	-	-	20,000
Total Programme	-5,000	-493,944	12,509

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

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Capital AME	-20,000	-20,010	-20,010
<i>Of which:</i>			
Programme			
Repayments	-20,000	-20,010	-20,010
<i>Of which:</i>			
Y Other Railways	-	-10	-10
Z Aviation, Maritime, Security and Safety	-20,000	-20,000	-20,000
Total Programme	-20,000	-20,010	-20,010
Total Voted Capital Income	-25,000	-513,954	-7,501

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					
	2020-21 Plans		2019-20 Provision		2018-19 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-35,432	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-		-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-170,000	-	-
Total	-	-	-	-205,432	-	-

Detailed description of CFER sources

	£'000					
	2020-21 Plans		2019-20 Provision		2018-19 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
EU contributions towards improving the high speed railway network	-	-	-	-20,850	-	-
Repayment of a loan with interest issued to the General Lighthouse Authority	-	-	-	-2,132	-	-
Income from river crossings	-	-	-	-12,450	-	-
Non-Budget						
Repayment of a loan with interest issued to the General Lighthouse Authority	-	-	-	-20,000	-	-
DVLA cherished transfer/sale of marks	-	-	-	-150,000	-	-
Total	-	-	-	-205,432	-	-

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:	Bernadette Kelly
Executive Agency Accounting Officers:	
Brian Johnson for Sections K and AA	Maritime and Coastguard Agency
Julie Lennard for Sections L and AB	Driver and Vehicle Licensing Agency
Pia Wilkes for Sections L and AB	Vehicle Certification Agency
Gareth Llewellyn for Sections L and AB	Driver and Vehicle Standards Agency

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

ALB Accounting Officers:

Jim O'Sullivan, Chief Executive Officer	Highways England
Andrew Haines, Chief Executive Officer	Network Rail
Hugh Ind, Chief Executive Officer	British Transport Police Authority
Mark Thurston, Chief Executive Officer	High Speed Two (HS2) Limited
Anthony Smith, Chief Executive Officer	Passengers' Council
Captain Ian McNaught, Chief Executive Officer	Trinity House
Yvonne Shields O'Connor, Chief Executive Officer	Commissioners of Irish Lights
Mike Bullock, Chief Executive Officer	Northern Lighthouse Board
Simon Blanchflower, Chief Executive Officer	East West Rail Company Limited

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
C	Highways England	2,740,000	3,831,000	4,700,000
D	Air Travel Trust	-37,981	-	-
D	British Transport Police Authority	5,932	16,300	-
D	DfT OLR Holdings Ltd	-	83,000	-
D	Rail Passenger Council	6,620	500	6,820
S	East West Rail	35,876	900	31,650
R	High Speed 2	254,706	4,056,500	4,472,000
T	Network Rail	6,790,441	5,327,138	9,124,876
V	Highways England	10,000	50,000	-
W	Network Rail	2,036,019	-	-
X	Air Travel Trust	150	-	-
X	British Transport Police Authority	81,900	-	-
AE	East West Rail	5,000	-	-
Total		11,928,663	13,365,338	18,335,346

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Statutory liabilities:	
Channel Tunnel Act 1987, s 25, 26 and 29 : potential liabilities in the event of termination of Eurotunnel's concession.	100,000
Marine and Aviation Insurance Act 1952, s 1 : Government war risk reinsurance for British shipowners insuring their vessels with the British Mutual War Risks Associations (Clubs). Under the current agreement with Clubs, the Government provides 95% reinsurance for Queen's Enemy Risks (QER). A contingent liability arises from the continuous QER cover for the hull and machinery value of British flag vessels entered with the Clubs.	Unquantifiable
Land Compensation Act 1973, Part I : Highways England: possible obligations in relation to land and property acquisitions.	133,500
Railways Act 1993, s 29(5) : Liabilities in direct agreements with rolling stock companies re Environmental Deed of Indemnity.	Unquantifiable
Railways Act 1993, Transport Act 2000: Contingent liabilities arise from signing of new, replacement and extended passenger rail franchise agreements, and other agreements to encourage railways investment.	1,693,377
CTRL Act 1996. Undertaking under the HS1 concession agreement.	4,653,000
The SoS shall order the re-hearing of a formal investigation if there are grounds for suspecting that a miscarriage of justice may have occurred. The SoS may order a formal investigation into any marine accident, or re-open an investigation in any other circumstances. There may be widespread public demand for him to do so if there is a great loss of life and the accident occurred on a UK registered vessel or the accident happened in UK waters.	20,000
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.	Unquantifiable
Liabilities for statutory blight for the furtherance of transport infrastructure projects.	Unquantifiable
Non-statutory liabilities	
Reinstatement of International Maritime Organisation (IMO) building, and abatement of rent, if IMO building destroyed; and rehousing of IMO during rebuilding	91,000
Highways England third party claims.	14,542
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, and to individuals in analogous roles.	1,700
North Atlantic Treaty Organisation (NATO) agreement relating to the indemnification of civil aircraft in respect of their use on NATO tasks in times of crises and war.	Unquantifiable
Letters of comfort have been issued providing an indemnity in relation to legal action taken against the Judge, Counsel, solicitors and secretaries to the Thames Safety Inquiry (report published in year 2000) and the Victim Identification Inquiry (report published in year 2001) following major transport disasters.	6,000
Under the HS1 Concession agreement the Secretary of state may be liable for a number of quantifiable (disclosed) and unquantifiable payments.	120,000

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

Nature of liability	£'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)). These indemnities have now either lapsed or been waived under the Crossrail Loan agreements.	-
In 2013 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses to external parties under the Thameslink Rolling Stock contracts with Siemens, Network Rail and Cross London Trains.	1,043,000
In 2012 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses to external parties under the Inter City Express Rolling Stock contracts with Agility Consortium and Network Rail.	6,201,000
Indemnities issued to businesses at Rail privatisation and transferred from BRBR on abolition	19,750
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.	1,394,400
Legacy liabilities for railway structures sold by British Rail and transferred from BRBR on its abolition.	Unquantifiable
Cross-guarantees within NR Group - indemnities given by companies within the Network Rail Group to support entities that are not consolidated within the DfT resource accounts, to deliver value for money to the taxpayer.	94,163
Other contingent liabilities, including legal claims.	506,049

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail		Body	£'000
RDEL-J	International Civil Aviation Organisation		2,889
RDEL-J	European Civil Aviation Conference		262

Department for Business, Energy and Industrial Strategy

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 UK Research and Innovation; the Nuclear Decommissioning Authority (NDA), including the Site Licence Companies who are accountable to the NDA through arms length commercial contracts; and the British Business Bank).
2. Business support expenditure relating to COVID-19 is included under Deliver an ambitious industrial strategy and Government as Shareholder subheads.
3. 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
Departmental Expenditure Limit			
Resource †	16,802,808,000	-862,000,000	15,940,808,000
Capital	13,522,848,000	-	13,522,848,000
Annually Managed Expenditure			
Resource	14,349,498,000	398,000,000	14,747,498,000
Capital	792,112,000	-142,400,000	649,712,000
Total Net Budget			
Resource	31,152,306,000	-464,000,000	30,688,306,000
Capital	14,314,960,000	-142,400,000	14,172,560,000
Non-Budget Expenditure		-	
Net cash requirement †	32,222,641,000		

Amounts required in the year ending 31 March 2021 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 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 consumers including from unsafe products and unfair practices; 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 and its partner organisations, including nuclear waste management and decommissioning, and liabilities in respect of former shipbuilding industry and former coal industry employees.

The efficient management and discharge of specific costs falling to the Department and its partner organisations relating to outstanding personal injury claims against Thomas Cook.

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.

Part I

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.

Support for space related programmes.

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.

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.

Expenditure arising from the UK's departure from the European Union.

Governmental response to the coronavirus Covid-19 pandemic.

Grants to local authorities.

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

The provision of financial solutions to accelerate private sector investment and address market failures through New Innovation Finance Products.

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.

Part I

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, Met Office, UK Intellectual Property Office, National Physical Laboratory and Companies House. Income from investments; receipts from financial investments made by the British Business Bank and UK Research and Innovation; 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 LifeArc/MRC Technology, the Ufi Charitable Trust, and subsidiaries and shares in joint ventures of UK Research and Innovation, 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.

Part I

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.

Governmental response to the coronavirus Covid-19 pandemic.

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 parental leave schemes.

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.

Part I

			£
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	16,802,808,000	1,731,748,000	15,071,060,000
Capital	13,522,848,000	5,607,298,000	7,915,550,000
Annually Managed Expenditure			
Resource	14,349,498,000	1,182,029,000	13,167,469,000
Capital	792,112,000	-	792,112,000
Non-Budget Expenditure	-	-	-
Net cash requirement	32,222,641,000	8,535,088,000	23,687,553,000

† £12,409,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £12,409,000,000 resource DEL spending supporting the service provided for under section A of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by July 2020.

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
587,682	-14,293	573,389	16,257,693	-28,274	16,229,419	13,908,313	-385,465	13,522,848	4,402,890	11,842,219
<i>Of which:</i>										
A Deliver an ambitious industrial strategy										
-	-	-	12,694,436	-	12,694,436	18,200	-325,500	-307,300	1,464,590	24,046
B Maximise investment opportunities and bolster UK interests										
-	-	-	65,060	-	65,060	492,100	-	492,100	65,206	271,640
C Promote competitive markets and responsible business practices										
1,540	-	1,540	192,843	-	192,843	22,623	-	22,623	156,531	7,266
D Delivering affordable energy for households and businesses										
-	-	-	34,268	-	34,268	89,700	-	89,700	39,532	39,988
E Ensuring that our energy system is reliable and secure										
-	-	-	21,164	-6,924	14,240	300	-	300	11,586	430
F Taking action on climate change and decarbonisation										
-	-	-	15,805	-	15,805	440,570	-	440,570	29,693	251,585
G Managing our energy legacy safely and responsibly										
-	-	-	215,461	-	215,461	-	-	-	236,758	4,102
H Science and Research										
398	-	398	3,294	-	3,294	1,794,789	-5,100	1,789,689	34	727,786
I Capability										
491,262	-14,293	476,969	229,324	-	229,324	153,679	-	153,679	496,254	121,340
J Government as Shareholder										
-	-	-	94,088	-21,350	72,738	80,410	-54,865	25,545	48,507	11,197
K Deliver an ambitious industrial strategy (ALB) net										
-	-	-	43,010	-	43,010	-	-	-	22,000	-
L Promote competitive markets and responsible business practices (ALB) net										
8,669	-	8,669	49,671	-	49,671	1,160	-	1,160	54,978	1,160
M Ensuring that our energy system is reliable and secure (ALB) net										
-	-	-	1	-	1	-	-	-	1	-
N Taking action on climate change and decarbonisation (ALB) net										
5,135	-	5,135	1	-	1	275	-	275	5,055	399
O Managing our energy legacy safely and responsibly (ALB) net										
7,941	-	7,941	17,596	-	17,596	11,600	-	11,600	23,857	14,650
P Science and Research (ALB) net										
4,300	-	4,300	275,300	-	275,300	8,131,694	-	8,131,694	274,998	7,859,518
Q Capability (ALB) net										
1,500	-	1,500	-	-	-	-	-	-	1,500	-
R Government as Shareholder (ALB) net										
1,937	-	1,937	989,371	-	989,371	585,213	-	585,213	38,452	697,112
S NDA and SLC expenditure (ALB) net										
65,000	-	65,000	1,317,000	-	1,317,000	2,086,000	-	2,086,000	1,433,358	1,810,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 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
Non-voted expenditure										
-	-	-	-	-862,000	-862,000	-	-	-	-848,000	-7,000
<i>Of which:</i>										
T Nuclear Decommissioning Authority Income (CFER)										
-	-	-	-	-862,000	-862,000	-	-	-	-848,000	-7,000
Total Spending in DEL										
587,682	-14,293	573,389	16,257,693	-890,274	15,367,419	13,908,313	-385,465	13,522,848	3,554,890	11,835,219
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	14,433,253	-83,755	14,349,498	8,792,112	-8,000,000	792,112	14,588,019	865,249
<i>Of which:</i>										
U Deliver an ambitious industrial strategy										
-	-	-	-973	-72,400	-73,373	-	-	-	1,048,811	-
V Promote competitive markets and responsible business practices										
-	-	-	87,133	-	87,133	-	-	-	73,109	-
W Managing our energy legacy safely and responsibly										
-	-	-	-147,336	-	-147,336	29,382	-	29,382	-67,956	29,419
X Science and Research										
-	-	-	70,489	-	70,489	-	-	-	91,252	-
Y Capability										
-	-	-	-70,681	-	-70,681	-	-	-	-50,581	-
Z Government as Shareholder										
-	-	-	39,940	-11,355	28,585	8,800,000	-8,000,000	800,000	-6,983	800,000
AA Renewable Heat Incentive										
-	-	-	1,150,000	-	1,150,000	-	-	-	1,010,000	-
AB Deliver an ambitious industrial strategy (ALB) net										
-	-	-	18,000	-	18,000	10,000	-	10,000	18,500	32,900
AC Promote competitive markets and responsible business practices (ALB) net										
-	-	-	73	-	73	-	-	-	811	-
AD Managing our energy legacy safely and responsibly (ALB) net										
-	-	-	117,909	-	117,909	-	-	-	17,616	-
AE Science and Research (ALB) net										
-	-	-	10,903	-	10,903	-	-	-	76,212	4,000
AF Capability (ALB) net										
-	-	-	-535	-	-535	-	-	-	-535	-
AG Government as Shareholder (ALB) net										
-	-	-	11,582,331	-	11,582,331	-47,270	-	-47,270	23,834	-1,070
AH Nuclear Decommissioning Authority (ALB) net										
-	-	-	1,576,000	-	1,576,000	-	-	-	5,749,000	-

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration		Net	Programme			Gross	Income	Net	Net	Net
Gross	Income		Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<i>Maximise investment opportunities and bolster UK interests</i>						-	-	-	5,000	-
<i>Ensuring that our energy system is reliable and secure</i>						-	-	-	1	-
<i>Taking action on climate change and decarbonisation (ALB) net</i>						-	-	-	6,599,928	-
Non-voted expenditure						-	-142,400	-142,400	467,000	-142,400
<i>Of which:</i>										
AI Managing our energy legacy safely and responsibly (CFER)						-	-142,400	-142,400	-	-142,400
AJ Promote competitive markets and responsible business practices						-	-	-	467,000	-
Total Spending in AME						-	-	-	14,831,253	-83,755
-	-	-	14,831,253	-83,755	14,747,498	8,792,112	-8,142,400	649,712	15,055,019	722,849
Total for Estimate						587,682	-14,293	573,389	31,088,946	-974,029
587,682	-14,293	573,389	31,088,946	-974,029	30,114,917	22,700,425	-8,527,865	14,172,560	18,609,909	12,558,068
<i>Of which:</i>										
Voted Expenditure						587,682	-14,293	573,389	30,690,946	-112,029
587,682	-14,293	573,389	30,690,946	-112,029	30,578,917	22,700,425	-8,385,465	14,314,960	18,990,909	12,707,468
Non Voted Expenditure						-	-	-	398,000	-862,000
-	-	-	398,000	-862,000	-464,000	-	-142,400	-142,400	-381,000	-149,400

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	30,688,306	18,609,909	-104,659,306
Net Capital Requirement	14,172,560	12,558,068	10,642,327
Accruals to cash adjustments	-13,244,625	-13,526,433	106,525,999
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-26,869,785	-24,758,234	95,347,251
Add cash grant-in-aid	13,224,871	12,000,006	11,172,206
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-38,774	-32,146	161,356
New provisions and adjustments to previous provisions	-38,159	-1,274,604	-12,141
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	82,100	74,932	54,099
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	200,000	50,000	-630,573
Increase (-) / Decrease (+) in creditors	-33,000	147,770	150,452
Use of provisions	228,122	265,843	283,349
Removal of non-voted budget items	606,400	530,400	1,278,129
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	606,400	530,400	1,278,129
Net Cash Requirement	32,222,641	18,171,944	13,787,149

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	574,498	541,447	468,595
<i>Less:</i>			
Administration DEL Income	-14,293	-13,382	-31,999
Net Administration Costs	560,205	528,065	436,596
Gross Programme Costs	42,133,101	28,270,364	-93,112,871
<i>Less:</i>			
Programme DEL Income	-945,139	-1,056,720	-1,747,497
Programme AME Income	-83,755	-80,272	-72,465
Non-budget income	-	-	-
Net Programme Costs	41,104,207	27,133,372	-94,932,833
Total Net Operating Costs	41,664,412	27,661,437	-94,496,237
<i>Of which:</i>			
Resource DEL	15,708,911	3,311,660	-6,221
Capital DEL	10,959,906	9,010,995	8,419,698
Resource AME	14,995,595	15,334,782	-102,851,234
Capital AME	-	4,000	-58,480
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	-10,959,906	-9,014,995	-8,361,218
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-16,200	-36,533	-1,801,851
Total Resource Budget	30,688,306	18,609,909	-104,659,306
<i>Of which:</i>			
Resource DEL	15,940,808	3,554,890	1,245,244
Resource AME	14,747,498	15,055,019	-105,904,550
<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	862,000	848,000	1,453,373
Other adjustments	-862,000	-848,000	-1,453,373
Total Resource (Estimate)	30,688,306	18,609,909	-104,659,306

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-42,567	-75,010	-191,126
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-10,902	-9,778	-18,124
<i>Of which:</i>			
C Promote competitive markets and responsible business practices	-	-	-1
I Capability	-10,902	-9,778	-18,123
Other Grants	-2,000	-2,213	-
<i>Of which:</i>			
I Capability	-2,000	-2,213	-
Other Income	-1,391	-1,391	-13,863
<i>Of which:</i>			
C Promote competitive markets and responsible business practices	-	-	-7
I Capability	-1,391	-1,391	-13,856
Pensions	-	-	-12
<i>Of which:</i>			
I Capability	-	-	-12
Total Administration	-14,293	-13,382	-31,999
Programme			
Sales of Goods and Services	-200	-13,490	-99,313
<i>Of which:</i>			
B Maximise investment opportunities and bolster UK interests	-	-	-6
C Promote competitive markets and responsible business practices	-	-5,169	-87,533
D Delivering affordable energy for households and businesses	-	-	-1
E Ensuring that our energy system is reliable and secure	-200	-199	-7,328
F Taking action on climate change and decarbonisation	-	-	-2
I Capability	-	-5,710	-2,620
J Government as Shareholder	-	-2,412	-1,823
Interest and Dividends	-21,350	-40,100	-45,508
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-1,000	-4,748
J Government as Shareholder	-21,350	-39,100	-40,760
Other Grants	-	-318	-266
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-	-266
B Maximise investment opportunities and bolster UK interests	-	-318	-
Other Income	-6,724	-7,720	-3,718
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-	-53
B Maximise investment opportunities and bolster UK interests	-	-	-47
C Promote competitive markets and responsible business practices	-	-	-1,643
E Ensuring that our energy system is reliable and secure	-6,724	-6,802	-
F Taking action on climate change and decarbonisation	-	-19	-
G Managing our energy legacy safely and responsibly	-	-899	-747
I Capability	-	-	-971
J Government as Shareholder	-	-	-257

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Taxation	-	-	-10,322
<i>Of which:</i>			
C Promote competitive markets and responsible business practices	-	-	-10,322
Total Programme	-28,274	-61,628	-159,127
Voted Resource AME	-83,755	-80,272	-65,381
<i>Of which:</i>			
Programme			
Interest and Dividends	-1,000	-1,000	-6,523
<i>Of which:</i>			
Z Government as Shareholder	-1,000	-1,000	-6,523
Other Income	-82,755	-79,272	-58,858
<i>Of which:</i>			
U Deliver an ambitious industrial strategy	-72,400	-69,900	-28,623
<i>Ensuring that our energy system is reliable and secure</i>	-	-1	-295
W Managing our energy legacy safely and responsibly	-	-	-29,940
Z Government as Shareholder	-10,355	-9,371	-
Total Programme	-83,755	-80,272	-65,381
Total Voted Resource Income	-126,322	-155,282	-256,507
Voted Capital DEL	-385,465	-506,344	-401,072
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-19,844
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-	-19,808
C Promote competitive markets and responsible business practices	-	-	-6
I Capability	-	-	-30
EU Grants Received	-54,865	-62,709	-3,939
<i>Of which:</i>			
B Maximise investment opportunities and bolster UK interests	-	-7,981	-
H Science and Research	-	-	-3,916
J Government as Shareholder	-54,865	-54,728	-23
Sales of Goods and Services	-	-25,875	-28,920
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-14,825	-25,457
F Taking action on climate change and decarbonisation	-	-2,550	-2,657
H Science and Research	-	-	-806
J Government as Shareholder	-	-8,500	-

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Other Grants	-	-57,758	-102,138
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-	-136
F Taking action on climate change and decarbonisation	-	-85	-
G Managing our energy legacy safely and responsibly	-	-	-294
H Science and Research	-	-57,673	-58,618
J Government as Shareholder	-	-	-43,090
Other Income	-325,500	-342,292	-237,075
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-325,500	-335,531	-229,666
J Government as Shareholder	-	-6,761	-7,409
Repayments	-5,100	-17,710	-9,156
<i>Of which:</i>			
H Science and Research	-5,100	-5,100	-1,679
J Government as Shareholder	-	-12,610	-7,477
Total Programme	-385,465	-506,344	-401,072
 Voted Capital AME	 -8,000,000	 -8,000,000	 -6,360,000
<i>Of which:</i>			
Programme			
Repayments	-8,000,000	-8,000,000	-6,360,000
<i>Of which:</i>			
Z Government as Shareholder	-8,000,000	-8,000,000	-6,360,000
Total Programme	-8,000,000	-8,000,000	-6,360,000
 Total Voted Capital Income	 -8,385,465	 -8,506,344	 -6,761,072

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:

	2020-21 Plans		2019-20 Provisions		2018-19 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-862,000	-862,000	-848,000	-848,000	-1,453,373	-1,127,000
Income in budgets surrendered to the Consolidated Fund (capital)	-142,400	-142,400	-149,400	-149,400	-141,811	-142,400
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-1,004,400	-1,004,400	-997,400	-997,400	-1,595,184	-1,269,400

Detailed description of CFER sources

	2020-21 Plans		2019-20 Provisions		2018-19 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Nuclear Decommissioning Authority Resource DEL	-862,000	-862,000	-848,000	-848,000	-978,373	-652,000
Coal Pension Resource DEL	-	-	-	-	-475,000	-475,000
Nuclear Decommissioning Authority Capital DEL	-	-	-7,000	-7,000	-	-
Annually Managed Expenditure						
Coal Pension Capital AME	-142,400	-142,400	-142,400	-142,400	-141,811	-142,400
Total	-1,004,400	-1,004,400	-997,400	-997,400	-1,595,184	-1,269,400

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: Sam Beckett

Executive Agency Accounting Officers:

Louise Smyth	Companies House
Dean Beale	Insolvency Service
Graham Turnock	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:

Susan Clews	Advisory, Conciliation and Arbitration Service
Niall Mackenzie	BIS (Postal Services Act 2011) Company Limited
Keith Morgan	British Business Bank
Alex Chisholm	British Technology Investments Limited
Simon Chesterman	Civil Nuclear Police Authority
Lisa Pinney	Coal Authority
Chris Stark	Committee on Climate Change
Charles Dhanowa	Competition Service
Keith Morgan	Cornwall and Isles of Scilly Investment Ltd
Mark Thomson	Diamond Light Source Ltd
Neil McDermott	Electricity Settlements Company
Sir Jonathan Thompson	Financial Reporting Council
Neil McDermott	Low Carbon Contracts Company
Keith Morgan	Midlands Engine Investments Limited
Sam Beckett	The NESTA Trust
Keith Morgan	Northern Powerhouse Investments Limited
David Peattie	Nuclear Decommissioning Authority
Andy Samuel	Oil and Gas Authority
Sam Beckett	Postal Services Holding Company Limited
David Allison	South Tees Site Company
Prof. Ian Chapman	UK Atomic Energy Authority
Niall Mackenzie	UK Green Infrastructure Platform Limited
Sir Mark Walport	UK Research and Innovation
Richard Semple	UK Shared Business Service Ltd

Site Licence Company Accountability:

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

Sam Beckett 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
K	South Tees Site Company	43,010	-	43,000
L	ACAS (Advisory, Conciliation and Arbitration Service)	53,446	1,100	51,446
L	Competition Service	4,370	60	4,242
L	Financial Reporting Council	524	-	-
M	Electricity Settlements Company	1	-	-
N	Committee on Climate Change	5,135	-	5,000
N	Low Carbon Contracts Company	1	275	275
O	Civil Nuclear Police Authority	3,642	700	4,606
O	Coal Authority	19,895	10,900	42,300
O	Oil & Gas Authority	2,000	-	2,000
P	Diamond Light Source Ltd	40,000	-	-
P	UK Research and Innovation	235,600	7,966,043	8,055,840
P	United Kingdom Atomic Energy Authority	4,000	165,651	174,391
Q	UK Shared Business Services Ltd	1,500	-	-
R	BIS (Postal Services Act 2011) Company Limited	2,700	-	-
R	British Business Bank	980,171	382,877	1,302,234
R	British Technology Investments Limited	2,000	50,000	51,100
R	Cornwall and Isles of Scilly Investments Limited	268	8,936	268
R	Midlands Engine Investment Limited	2,139	70,300	2,139
R	Northern Powerhouse Investment Limited	3,030	73,100	3,030
R	UK Green Infrastructure Platform Limited	1,000	-	-
S	Nuclear Decommissioning Authority †	297,000	88,000	3,483,000
S	Site Licence Companies	1,085,000	1,998,000	-
AB	The NESTA Trust	18,000	10,000	-
AC	ACAS (Advisory, Conciliation and Arbitration Service)	18	-	-
AC	Competition Service	55	-	-
AD	Civil Nuclear Police Authority	-121	-	-
AD	Coal Authority	118,000	-	-
AD	Oil & Gas Authority	30	-	-
AE	UK Research and Innovation	10,223	-	-
AE	United Kingdom Atomic Energy Authority	680	-	-
AF	UK Shared Business Services Ltd	-535	-	-
AG	BIS (Postal Services Act 2011) Company Limited	-	-47,270	-
AG	British Business Bank	11,641,685	-	-
AG	Enrichment Holdings Limited	-97,222	-	-
AG	Midlands Engine Investment Limited	13,390	-	-
AG	Northern Powerhouse Investment Limited	24,478	-	-
AH	Nuclear Decommissioning Authority	1,576,000	-	-
Total		16,091,113	10,778,672	13,224,871

† 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
C4-DEL	Costs relating to the insolvency of Thomas Cook		1,080
D4-DEL	Energy Company Obligation Brokerage		100
F4-DEL	International Energy, and Climate Change: international subscriptions and contributions		5,289
G4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions and contributions		21,100
G4-DEL	UK Coal Cohort Concessionary Fuel costs		1,667

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
As at 31 March 2019 the following liabilities fell to be met from the Department's Estimate:-	
Statutory Guarantees	
– Under section 9 of the British Aerospace Act 1980, the government is liable to discharge any outstanding liability of BAE Systems plc which vested in the company on 1 January 1981 in the event of its being wound up other than for the purpose of reconstruction or amalgamation.	Unquantifiable
Statutory Indemnities	
– Indemnities have been given to the UK Atomic Energy Authority to cover certain indemnities provided by the Authority to carriers and British Nuclear Fuels plc against certain claims for damage caused by nuclear matter in the course of carriage.	Unquantifiable
– Indemnities have been 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
– Indemnities have been given to the police at the Police Information Technology Organisation (Home Office) by the core Department and Insolvency Service to cover any liabilities which they might incur in providing the Criminal Enforcement Team (formerly part of the core Department) with access to data from the Police National Computer.	Unquantifiable
– Indemnity has been given to National Grid’s liabilities with regards to the interconnector linking the UK and France.	Unquantifiable
Intellectual Property	
– A liability to the European Patent Office could arise under Article 40 of the European Patent Convention of 1973 as the UK is one of the contracting states.	Unquantifiable
– A liability to the World Intellectual Property Organisation could arise under Article 57 of the Patent Cooperation Treaty as the UK is one of the contracting states.	Unquantifiable
Data usage indemnities	
– An indemnity has been provided to Pöyry PLC relating to the use of their yield curve data for the sale of Green Investment Bank. The core Department 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 bidders in relation to the transaction.	Unquantifiable
Legal costs	
– A contingent liability exists in relation to ongoing legal cases. The cost is dependent on the outcome of cases which currently cannot be reliably estimated.	Unquantifiable
– Under an agreement with the Financial Reporting Council (FRC), if the amount held in their legal costs fund falls below £1 million in any year, an additional grant will be made to cover legal costs subsequently incurred in that year.	Unquantifiable
Indemnities against personal liability	
– Indemnities have been given to the directors appointed by the core Department to wholly owned subsidiaries. These indemnities are against personal liability following any legal action against the companies.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– Indemnities have been provided to directors appointed to the Low Carbon Contracts Company Limited and Electricity Settlements Company Limited against personal liability following any legal action against the companies, to be triggered only after all other means have been excluded i.e. company and directors' insurance (cover limit of £100 million) and recovery of costs through their levies.	Unquantifiable
– Indemnities have been provided to the Low Carbon Contracts Company Limited and Electricity Settlements Company Limited in respect of their officers, to be triggered only after all other means have been excluded i.e. company and directors' insurance (cover limit of £100 million) and recovery of costs through the levies.	Unquantifiable
– Indemnities have been provided to trustees of the Nuclear Liabilities Fund appointed by the Secretary of State against personal liability in the event of legal action against the Fund.	Unquantifiable
– Indemnities have been provided to trustees of the Nuclear Liabilities Fund appointed by British Energy (now EDF Energy) against personal liability in the event of legal action against the Fund, to be triggered only in the event of failed recourse to indemnities from EDF Energy.	Unquantifiable
– Indemnities have been provided to the Official Receiver relating to their actions as administrator of SSI Redcar with respect to administration of the site.	Unquantifiable
– Indemnities have been provided to the Oil and Gas Authority in respect of certain liabilities that could arise from the actions or omissions of its directors and otherwise arising from a director holding or having held office in the company.	Unquantifiable
– Indemnities have been provided to the MCS Service Company Limited and trustees of the MCS Charitable Foundation for any liability that might arise as a result of actions taken and decisions made for which the core Department was ultimately responsible prior to transfer to the Company and Charitable Foundation of responsibility for the Microgeneration Certification Scheme (MCS) in April 2018.	Unquantifiable
Insurance claims	
– A statutory liability will arise in the event of a nuclear accident in the UK for third-party claims in excess of the operator's liability.	Unquantifiable
– A contingent liability exists in relation to Incidents/Accidents Insurance claims for exposure to ionising radiation pursued outside the existing UK Atomic Energy Authority insurance scheme.	Unquantifiable
– The core Department has indemnified Elexon Limited against third party claims relating to the design and/or implementation of the Contracts for Difference and Capacity Markets settlement systems which are not covered by insurance and/or guarantees by their sub-contractors.	Unquantifiable
Losses or damages under agreements	
– An indemnity has been provided for any losses or damages caused to other parties to the Energy Research Partnership consortium agreement.	Unquantifiable
Environmental clean-up	
– A contingent liability exists in relation to the costs of retrieving and disposing of sealed radioactive sources in the event that a company keeping such sources becomes insolvent under the High Activity Sealed Sources (HASS) Directive: Council Directive 2003/122/EURATOM.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– A contingent liability arises in relation to the remediation of land contaminated by a nuclear occurrence as the Secretary of State is deemed to be the appropriate person to bear responsibility under section 9 of The Radioactive Contaminated Land (Modification of Enactments) (England) (Amendment) Regulations 2007 SI 2007/3245.</p>	Unquantifiable
<p>– A constructive obligation was created in 2002 when the government undertook to underwrite the Nuclear Liabilities Fund in respect of uncontracted and decommissioning liabilities of British Energy (now EDF Energy Nuclear Generation Limited) to the extent that the assets of the Fund fall short. The undiscounted estimated liability as at 31 March 2019 of £20.9 billion (31 March 2018: £20.5 billion) has a present value of £22.3 billion (31 March 2018: £57.8 billion) using the prescribed discount rate from HM Treasury. The value of the Fund is £9.4 billion (31 March 2018: £9.3 billion) and is expected to increase in the future from investment returns. It is hard to quantify the extent to which the net position of the Fund might represent a contingent liability or contingent asset given the high level of uncertainty relating to estimation of cash outflows and investment returns over a future period exceeding 100 years. The Department does not consider it to be either a contingent liability or contingent asset as at 31 March 2019.</p>	Unquantifiable
<p>– Under the United Nations Convention on the Law of the Sea (UNCLOS) 1982, OSPAR decision 98/3, the Energy Act 2004 and the Petroleum Act 1998, the department would become responsible for decommissioning most oil, gas and renewable energy installations in the event that operators are unable to fulfil their decommissioning commitments.</p>	Unquantifiable
EU Exit	
<p>– In July 2018, the UK Government announced an extension of its guarantee of EU-funded projects after the UK has left the EU. The guarantee was originally announced in 2016. The guarantee now covers the following: a. The full Multiannual Financial Framework allocation for structural and investment funds over the 2014-20 funding period, with payments to beneficiaries made up to the end of 2023; b. The payment of awards where UK organisations successfully bid directly to the European Commission on a competitive basis for EU funding projects while we remain in the EU (e.g. before Exit day), for the lifetime of the project; c. The payment of awards where UK organisations successfully bid directly to the European Commission on a competitive basis to participate as a 3rd country after Exit, and until the end of 2020, for the lifetime of the project; and, d. The current level of agricultural funding under CAP Pillar 1 until 31 December 2020. The financial settlement was agreed in principle by both the UK and EU, as set out in the draft Withdrawal Agreement of 25th November 2018. The guarantee will therefore only be called in the event that the Withdrawal Agreement is not ratified in the case of no deal, and UK organisations are unable to access EU funding. On 29 March 2017, the UK Government submitted its notification to leave the EU in accordance with Article 50. The triggering of Article 50 started a two-year negotiation process between the UK and the EU. On 11 April 2019, the government confirmed agreement with the EU on an extension until 31 October 2019 at the latest, with the option to leave earlier as soon as a deal has been ratified. Any subsequent changes in legislation, regulation and funding arrangements are subject to the outcome of the negotiations. As a result, an unquantifiable contingent liability is disclosed.</p>	Unquantifiable
Others	
<p>– A liability could arise through non-compliance with the Cogeneration Directive (2004/8/EC) in the event of incorrect certification of combined heat and power plants by contractors of the Department.</p>	Unquantifiable
<p>– A contingent liability exists in respect of the risks associated with the Department assuming responsibility for uplifts in pension contributions for the UK Atomic Energy Authority's non-active pension scheme members.</p>	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– The Secretary of State Investor Agreement (SOSIA) provides protections in certain scenarios where the Hinkley Point C nuclear plant is shut down for reasons that are political or due to certain changes in insurance arrangements or certain changes in law. Payments under the SOSIA would be expected in the first instance to be made using funds from the Supplier Obligation but in certain circumstances they could also come direct from the Secretary of State, relying on spending powers granted under the relevant Appropriation Act or, if payments were to be made over a period longer than two years, seeking a new spending power at the time. The payments could be up to around £22 billion excluding non-decommissioning operational costs that may be incurred after any shutdown. However, the liability to make payments under the SOSIA is almost entirely within the control of HM Government.</p>	Unquantifiable
<p>– UK Space Agency has an unquantifiable contingent liability arising from the international (UN) convention, which requires the UK Government to be ultimately liable for third party costs from accidental damage arising from UK space activities. To manage the risk to the Government, the Outer Space Act 1986 requires licensees to indemnify HMG against any proven third party costs. In March 2015 the Outer Space Act 1986 was amended to cap the previously unlimited liability for licensed activities. The cap is set at €60 million euro for the majority of missions. This amendment came into force from 1 October 2015 and was designed to adequately balance the risk to the UK Government whilst ensuring UK space operators remain competitive internationally. There is a requirement on licensees to obtain third party liability insurance (set at €60 million euro for the majority of missions) for the duration of the licensed activity, with the UK Government a named beneficiary.</p>	Unquantifiable
<p>– UKRI, through STFC, collaborates with a number of other international partners in the funding, management and operation of technical facilities which are not owned by STFC. In the event of a decision to withdraw from any of these arrangements, it is likely that STFC would assist in the search for a replacement partner to ensure that technical commitments were met. The most significant international collaborations are in respect of CERN and ESO. For both of these facilities there is the possibility that STFC would be obliged to contribute to decommissioning costs arising from a decision taken to discontinue operations. The decisions to decommission are not wholly within STFC's control.</p>	Unquantifiable
<p>– The NDA has non-quantifiable contingent liabilities arising from indemnities given as part of the contracts for the management of the nuclear site license companies. 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. Indemnities are in place in respect of Magnox, LLWR and Dounreay as set out in the relevant Parent Body Agreements. In addition, indemnities are provided to the previous Parent Body Organisations (PBOs) of Magnox and Sellafield covering the periods of their ownership.</p>	Unquantifiable
<p>– Core Department - Financial Reporting Council funding: A guarantee has been given to the Financial Reporting Council that, if the Council's general voluntary funding from external sources falls sufficiently for the department to have to consider making legislation to activate the statutory levy under section 17 of the Companies (Audit, Investigations and Community Enterprise) Act 2004, the department will make such a grant to cover the Council's costs as is sufficient to meet the preconditions in those levy raising powers provided the requisite funding has not been made available through another grant.</p>	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– Core Department - 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. It is possible this liability could exceed the amount for which provision has been made in the accounts depending on court judgements relating to future claims.	Unquantifiable
– Core Department - Deeds Relating to the Mineworkers' Pension Scheme and British Coal Staff Superannuation Scheme under Paragraph 2(9) of Schedule 5 to the Coal Industry Act 1994: Government guarantees were put in place on 31 October 1994, the day the schemes were changed to reflect the impact of the privatisation of the coal industry. They are legally binding contracts between the scheme Trustees and the Secretary of State for Business, Energy and Industrial Strategy. The guarantees ensure that 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 of either scheme 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
– Core Department - Indemnity to Public Appointments Assessors (PAAs): The Cabinet Secretary has provided a government-wide indemnity to Public Appointments Assessors (PAAs) against personal civil liabilities incurred in the execution of their PAA functions.	Unquantifiable
– Core Department - Nuclear agreements and treaties: The department has a range of civil nuclear liabilities arising through its association with the United Kingdom Atomic Energy Authority and British Nuclear Fuels Limited as well as ensuring that the government complies with its obligations under the various international nuclear agreements and treaties.	Unquantifiable
– Core Department - Site restoration liabilities inherited from British Coal: The department inherited responsibility from British Coal to reimburse certain third parties for costs incurred meeting statutory environmental standards in the restoration of particular coal-related sites.	Unquantifiable
– Core Department - National Dock Labour Board - Responsibility for compensation claims relating to personal injuries suffered by former National Dock Labour Board employees transferred to the department on 30 June 1990 under the Dock Work Act 1989. The timing and amounts of any future liabilities will depend on the nature of future claims and whether the courts decide that compensation is due and could exceed the amount for which provision has been made in the accounts.	Unquantifiable
– Core Department - Supplier indemnity: An indemnity has been provided to a supplier in respect of potential liabilities arising from claims under the Transfer of Undertakings (Protection of Employment) Regulations 2006 (TUPE).	Unquantifiable
– Core Department - Loan guarantees: In order to encourage lending to smaller businesses, the department has guaranteed a portion of net losses on designated loan portfolios of participating banks (in excess of an agreed 'first loss' threshold) in return for a fee under the ENABLE Guarantee programme administered by the British Business Bank. The department has approved guarantee facilities totalling £1 billion, of which £283 million is effective as at 31 March 2019 (31 March 2018: £nil) with a potential loss to the department of £45 million (31 March 2018: £nil).	45,000

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– Core Department - Guarantees to British Business Bank: The department guarantees British Business Bank under the Enterprise Financial Guarantee and Help to Grow financial guarantee schemes. The Enterprise Financial Guarantee Scheme facilitates lending to viable businesses with the maximum obligation for the department capped at £205 million at 31 March 2019 (31 March 2018: £241 million). The amount lent under the Help to Grow scheme was £2.9 million at 31 March 2019 (31 March 2018: £1.8 million) with a maximum potential liability for the department at 31 March 2019 of £1 million.</p>	206,000
<p>– Core Department - Ofgem administration costs from the buy-out fund: The department, the Scottish Government and the Northern Ireland Executive have undertaken to support Ofgem's costs for administering the Renewables Obligation scheme (around £3.6 – £3.8 million) if there is insufficient money in both the buy-out fund and late payment fund to cover these costs. The size of the 2018-19 buy-out fund will not be known until October 2019. It is dependent in part on the availability and price of Renewable Obligation Certificates (ROCs) – if there is a surplus of ROCs, suppliers may be more inclined to meet their obligations by submitting ROCs but ultimately much depends on supplier behaviour which is difficult to predict. The department will have an indication of how many ROCs are available and whether there is likely to be a surplus after the end of the obligation year (31 March 2019) but will not know the size of the buy-out fund until October 2019.</p>	3,800
<p>– Core Department - Wave Hub transfer: The department has indemnified Cornwall Council up to 2028 in respect of the transfer of Wave Hub to a maximum amount of £5 million.</p>	5,000
<p>– Coal Authority - Environmental Legal Claims: Under the Environmental Information Regulations 2004 - The Coal Authority is aware of potential legal proceedings in respect of past fees paid for Mining Information. In the eventuality of receiving formal notification to commence legal proceedings, the Coal Authority will strongly defend its position.</p>	Unquantifiable
<p>– Coal Authority - Legal claims: The Coal Authority is subject to various claims and legal actions in the ordinary course of its activities. Where appropriate, provisions are made in the accounts on the basis of information available. The Coal Authority does not expect that the outcome of the above issues will materially affect its financial position.</p>	Unquantifiable
<p>– Coal Authority - 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 in the future.</p>	Unquantifiable
<p>– Coal Authority - Subsidence damage and public safety liabilities: Licensees of mining operations are required to provide security to the Coal Authority to cover the anticipated future costs of settling subsidence damage liabilities within their areas of responsibility. Outside the areas of responsibility of the holders of the licences under Part II of the Coal Industry Act 1994, the Coal Authority is responsible for making good subsidence damage. Where an area of responsibility is extinguished this would transfer to the Coal Authority who would become responsible for the discharge of outstanding subsidence liabilities. The Coal Authority also has an ongoing liability to secure and keep secured the majority of 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. These liabilities have been provided for within the Public Safety and Subsidence provision 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
– CNPA - Legal claims: There are a number of potential liabilities in respect of claims from employees, which depend on actual or potential proceedings. The timing and amounts of any payment are uncertain. These liabilities have not been provided for as the CNPA believes that the claims are unlikely to be successful and unlikely to lead to a transfer of economic benefits.	Unquantifiable
– CNPA - MFSS: The CNPA has a liability arising through its association with the Multi Force Shared Service (MFSS) for a share of costs incurred. The timing and amount of this liability is uncertain.	Unquantifiable
– Insolvency Service - Cheques Act 1992: Following the enactment of the Cheques Act 1992, the Secretary of State for BEIS has indemnified the Insolvency Service's bankers against certain liabilities arising in respect of non-transferable "account payee" cheques due to insolvent estates and paid into the accounts of the agency.	Unquantifiable
– Insolvency Service - Police Information Technology Organisation: The Police Information Technology Organisation (Home Office) provides the Criminal Enforcement Team (formerly part of BEIS) with access to data from the Police National Computer (PNC). The Insolvency Service (and BEIS) has indemnified the police against any liabilities which they might incur as a result of providing that access.	Unquantifiable
– NDA - Pension Schemes: 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 Electricity Supply Pension Scheme, and the Group Pension Scheme. Provisions for known deficits are included within Nuclear Provisions. However, movements in financial markets may adversely impact the actuarial valuations of the schemes, resulting in an increase in scheme deficits and consequent increase in nuclear provision.	Unquantifiable
– UKRI - Indemnity to Roslin Institute - The former Biotechnology and Biological Sciences Research Council (BBSRC) sponsored Roslin Institute transferred to the University of Edinburgh on 13 May 2008. BBSRC agreed to provide indemnity for any potential costs that arise as a result of past actions of the Institute and indemnity for any fall in grant income of the Neuropathogenesis Unit as a result of the transfer. The proportion of settlement UKRI will fund declines on an annual basis and is limited to claims up to May 2023.	Unquantifiable
– Others: 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.	Unquantifiable
– BBB - Financial guarantee: Under the Bank's Help to Grow financial guarantee programme, the Bank has entered in to financial guarantee agreements of £30 million (31 March 2018: £60 million). The Bank has guaranteed 75% of eligible lending to SMEs under these agreements and a counter guarantee is in place that guarantees 50% of the Bank's 75% of eligible lending. As at 31 March 2019 the amount lent under these financial guarantee agreements was £3.2 million (31 March 2018: £1.8 million). During the year ending 31 March 2019 one of the guarantee agreements totalling £30 million has expired with no amounts lent under it. Since the balance sheet date, the remaining agreement totalling £30 million has expired with no further amounts being able to be lent under it.	2,000
– UKRI - (BBSRC) Contamination: As part of a Sale Agreement relating to a previous BBSRC site, BBSRC agreed to indemnify the purchaser against contamination resulting from dangerous substances. The indemnity was over a 10-year period commencing in 2013-14 and was capped at £3 million.	3,000

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– UKRI - (BBSRC) Exit costs: Prior to 31 March 2018, some staff at BBSRC strategically funded institutes were on BBSRC terms and conditions. Whilst their direct salary costs are paid by the institutes, BBSRC is liable for any exit costs for these staff. The date and number of staff to take exit packages in any one year is unknown; however, if all staff were to take exit packages, the maximum liability is estimated at £31 million, with the amount declining on an annual basis up to March 2025.	31,000
– UKRI - (Innovate UK) Decommissioning costs: UKRI has a contingent liability which may arise if UKRI has to provide a grant to Narec (Natural Renewable Energy Centre) in order for it to be able to decommission a weather monitoring platform in the North Sea. This is currently collecting data to support the development of an offshore wind test site. This may take place anytime between three and twenty-five years from now dependent on the development of the site, at an estimated cost of £2.6m.	2,600
– UKRI - (MRC) Dilapidation: UK Research and Innovation has identified a contingent liability of £0.6 million (31 March 2018: £1.8 million) for dilapidation works that may be required at the end of property leases which are due to expire within the next year.	600
– UKRI - (STFC) Decommissioning costs: A contingent liability exists for European Synchrotron Radiation Facility (ESRF) decommissioning costs associated with the dismantling of the facility and infrastructures. Decommissioning occurs on winding up of ESRF. If exit by the UK (or any other Member) results in ESRF being wound up, the Members are required to arrange for decommissioning of ESRF's plant and buildings and to meet the costs of doing so in proportion to their share of capital at the time of dissolution. The contingent liability is estimated to be £1.7 million.	1,700
– UKRI - (STFC) Reprocessing and staff commitments: A contingent liability exists in respect of the Science and Technology Facilities Council (STFC)'s share of Institut Laue-Langevin (ILL) unfunded provisions for staff related costs (e.g. early retirement) and costs associated with reprocessing fuel elements. The contingent liability is estimated to be £13.6 million (31 March 2018: £13.7 million).	13,600
– UKRI - Tax Status change: Prior to the creation of UKRI, the Research Councils paid levels of tax consistent with charitable status, although they were not registered as charities. HMRC have indicated that, due to changes in legislation, they may review whether the Research Councils should have been applying charitable tax reliefs after 1 April 2012 without registering as charities. UKRI has a contingent liability relating to the potential clawback of previously applied Value Added Tax relief of £30 million.	30,000
– UKAEA - JET contract: United Kingdom Atomic Energy Authority has a contingent liability (capped at €30 million and approved by BEIS) in relation to the ongoing contract for JET operations with the European Commission. The contingent liability relates to the costs of operating JET during the period January 2020 to June 2021 in the event of key contract milestones not being met. The likelihood of the indemnity being called on is considered possible.	25,818
– The core Department has indemnified Cornwall Council for any liability relating to the European Regional Development Fund (ERDF) that might arise from the transfer of Wave Hub due to (a) any breach of the ERDF Funding Agreements which occurred on or before the transfer date of 31 March 2017 and (b) any action or omission by the core Department or Wave Hub in relation to the ERDF Funding Agreements prior to the transfer which leads to finding of an Irregularity by any competent authority.	18,000
– The core Department has indemnified the Coal Authority against potential claims arising from remunerated advisory work undertaken for other public sector bodies where settlement exceeds the Authority's professional indemnity insurance.	3,000

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
F4-DEL	UN Framework Convention on Climate Change	2,500
F4-DEL	International Energy Agency	1,440
G4-DEL	International Atomic Energy Agency	18,090
G4-DEL	Organisation for the Prohibition of Chemical Weapons	2,900
H7-DEL	European Space Agency	374,000
P7-DEL	European Molecular Biology Conference	2,954
P7-DEL	European Molecular Biology Laboratory	15,820
P7-DEL	Human Frontier Science Program	1,661
P7-DEL	The International Institute for Applied Systems Analysis	1,078
P7-DEL	The International Ocean Drilling Programme	2,920
P7-DEL	European Organisation for Nuclear Research (CERN)	150,999
P7-DEL	European Southern Observatory (ESO)	28,417
P7-DEL	Institut Laue-Langevin (ILL)	19,523
P7-DEL	European Synchrotron Radiation Facility (ESRF)	9,282
P7-DEL	European X-ray Free-Electron Laser (XFEL)	3,000

HM Land Registry

Introduction

1. This Estimate provides for all the staff costs and other expenditures of HM Land Registry (HMLR). HMLR safeguards and maximises the value of land and property ownership, including enabling personal and commercial lending to be secured against property across England and Wales. It also covers expenditure relating to the Government's response to the coronavirus Covid-19 pandemic.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	361,357,000	-	361,357,000
Capital	40,210,000	-	40,210,000
Annually Managed Expenditure			
Resource	12,000,000	-	12,000,000
Capital	-	-	-
Total Net Budget			
Resource	373,357,000	-	373,357,000
Capital	40,210,000	-	40,210,000
Non-Budget Expenditure	-		
Net cash requirement	408,000,000		

Amounts required in the year ending 31 March 2021 for expenditure by HM Land Registry on:

Departmental Expenditure Limit:

Expenditure arising from:

Support and operational costs, transformation, technology, equipment and other payments, and associated depreciation and any other non-cash costs falling in DEL. Governmental response to the coronavirus Covid-19 pandemic.

Annually Managed Expenditure:

Expenditure arising from:

Provisions and other non-cash items. Governmental response to the coronavirus Covid-19 pandemic.

HM Land Registry will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	361,357,000	157,500,000	203,857,000
Capital	40,210,000	18,900,000	21,310,000
Annually Managed Expenditure			
Resource	12,000,000	5,400,000	6,600,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	408,000,000	176,400,000	231,600,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
-	-	-	361,357	-	361,357	40,210	-	40,210	-	-
<i>Of which:</i>										
A HMLR Core DEL Expenditure										
-	-	-	361,357	-	361,357	40,210	-	40,210	-	-
Total Spending in DEL										
-	-	-	361,357	-	361,357	40,210	-	40,210	-	-
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	12,000	-	12,000	-	-	-	-	-
<i>Of which:</i>										
B HMLR Core AME Expenditure										
-	-	-	12,000	-	12,000	-	-	-	-	-
Total Spending in AME										
-	-	-	12,000	-	12,000	-	-	-	-	-
Total for Estimate										
-	-	-	373,357	-	373,357	40,210	-	40,210	-	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	373,357	-	373,357	40,210	-	40,210	-	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	373,357	-	-
Net Capital Requirement	40,210	-	-
Accruals to cash adjustments	-5,567	-	-
<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	-11,357	-	-
New provisions and adjustments to previous provisions	-12,000	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	17,790	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	408,000	-	-

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	373,357	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-323,700	-	-
Net Programme Costs	49,657	-	-
Total Net Operating Costs	49,657	-	-
<i>Of which:</i>			
Resource DEL	361,357	-	-
Capital DEL	-	-	-
Resource AME	12,000	-	-
Capital AME	-	-	-
Non-budget	-323,700	-	-
<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	323,700	-	-
Other adjustments	-	-	-
Total Resource Budget	373,357	-	-
<i>Of which:</i>			
Resource DEL	361,357	-	-
Resource AME	12,000	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	373,357	-	-

Part III: Note B - Analysis of Departmental Income

No departmental income is expected in 2020-21 or 2019-20. No departmental income was received in 2018-19.

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
	2020-21 Plans		2019-20 Provisions		2018-19 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)	-323,700	-326,577	-	-	-	-	-
Total	-323,700	-326,577	-	-	-	-	-

Detailed description of CFER sources

							£'000
	2020-21 Plans		2019-20 Provisions		2018-19 Outturn		
	Income	Receipts	Income	Receipts	Income	Receipts	
Non-Budget							
Receipts surrendered from Income from Fees and Charges	-316,760	-319,637	-	-	-	-	-
Receipts surrendered from Other Revenue	-5,078	-5,078	-	-	-	-	-
Receipts surrendered from Rental Income	-1,862	-1,862	-	-	-	-	-
Total	-323,700	-326,577	-	-	-	-	-

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

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

In discharging these responsibilities, particular regard is given to:

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

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

Part III: Note J - Staff Benefits

HM Land Registry has a Corporate Employee Reward Scheme which is directly linked to business performance. Performance is measured using Key Performance Indicators (KPI's) included within the HM Land Registry Business Strategy through to 2021-2022 - <https://www.gov.uk/government/publications/hm-land-registry-business-strategy-2017-to-2022>

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Indemnity Fund (estimated provision balance as at 31 March 2020)	74,700

Department for Digital, Culture, Media and Sport

Introduction

1. This Estimate covers expenditure by the Department for Digital, Culture, Media and Sport on support to museums, galleries and libraries; arts; sport; architecture and the historic environment; ceremonial events; 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 the Commonwealth Games; the Office for Civil Society; National Citizen Service and payments to the British Broadcasting Corporation (BBC) to finance television and sound broadcasting.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,855,834,000	-	1,855,834,000
Capital	629,780,000	-	629,780,000
Annually Managed Expenditure			
Resource	3,856,965,000	1,143,630,000	5,000,595,000
Capital	495,912,000	262,221,000	758,133,000
Total Net Budget			
Resource	5,712,799,000	1,143,630,000	6,856,429,000
Capital	1,125,692,000	262,221,000	1,387,913,000
Non-Budget Expenditure	-		
Net cash requirement	6,233,331,000		

Amounts required in the year ending 31 March 2021 for expenditure by Department for Digital, Culture, Media and Sport on:

Departmental Expenditure Limit:Expenditure arising from:

Funding DCMS-sponsored museums and galleries, the Government Indemnity Scheme and costs associated with the Blythe House programme.

Support for the British Library and other library and archive institutions.

Support for the arts and culture sector and net expenditure by Arts bodies.

Festival of Britain and Northern Ireland.

Investment in elite and community/ grassroots sport and sporting facilities and net expenditure by Sports bodies.

Funding for the Royal Palaces, national heritage, architecture, historic buildings, ancient monuments and sites.

Listed Places of Worship schemes, commemorations, memorials (including VAT grant scheme) and ceremonial occasions.

Delivery of digital infrastructure across the UK.

The sponsorship of the digital economy including policy development and support to industry and the public sector.

Delivery of the National Cyber Security Programme and to prosecute responsibilities concerning the security and resilience of the UK telecoms sector.

The sponsorship of the creative industries; providing support for the transition to digital broadcasting; the S4C; support for broadcasting, alcohol, gambling, film and video licensing, the expenses of the Gambling Commission and regulatory regimes and schemes.

Policy development and research to tackle harmful content online, including the development of legislation to establish a new regulatory framework.

Supporting policy work on disinformation, including commissioning of external research projects to build evidence base.

The sponsorship of the Office of Communications, the Information Commissioner's Office and Phone-paid Services Authority.

Part I (continued)

The development of telecommunications and internet policy.

Administration and operating costs of the Department, and grants to other government departments.

Supporting the UK Council for Child Internet Safety, including research programmes to underpin online safety policy activities.

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

Delivery of 2012 Olympic and Paralympic games legacy and associated non-cash costs.

Making better use of public sector data, data protection and developing a National Data Strategy.

Building a stronger civil society and increasing services and positive activities for young people, including the National Citizen Service.

Delivery of the Commonwealth Games 2022 and associated non-cash items.

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

Preparatory work in support of HM Government plans to exit the European Union; provision for costs associated with promoting trade, inward investment and global engagement.

Provision for the costs associated with ongoing legal cases.

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

Governmental response to the coronavirus Covid-19 pandemic.

Income arising from:

The activities of the Department 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 and receipts from other Government departments.

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, arms-length bodies, devolved administrations, local authorities and the private sector in respect of broadband and mobile communication infrastructure contracts, including receipts under the Wireless Telegraphy Act.

The National Lottery Distribution Fund, National Lottery operator's licence fees and 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 legacy of the Olympic and Paralympic Games 2012; the closure or restructure of organisations; the Festival of Britain and Northern Ireland.

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

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

Making better use of public sector data and developing a National Data Strategy.

Voluntary donations to fund a new Queen's Award for Voluntary Service operating system.

Governmental response to the coronavirus Covid-19 pandemic.

Part I (continued)

Annually Managed Expenditure:Expenditure arising from:

Broadcasting, Media and other services and activities.

Provisions, impairments and other AME expenditure from DCMS and its sponsored bodies.

Lottery grants.

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

	£		
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	1,855,834,000	796,568,000	1,059,266,000
Capital	629,780,000	294,968,000	334,812,000
Annually Managed Expenditure			
Resource	3,856,965,000	1,662,510,000	2,194,455,000
Capital	495,912,000	74,689,000	421,223,000
Non-Budget Expenditure	-	-	-
Net cash requirement	6,233,331,000	2,632,388,000	3,600,943,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
238,527	-755	237,772	1,707,723	-89,661	1,618,062	629,780	-	629,780	1,905,957	645,640
<i>Of which:</i>										
A Support for the Museums and Galleries sector										
-	-	-	26,817	-	26,817	5,000	-	5,000	26,887	7,000
B Museums and Galleries sponsored ALBs (net)										
-	-	-	395,974	-	395,974	79,079	-	79,079	456,418	258,631
C Libraries sponsored ALBs (net)										
9,116	-	9,116	125,168	-	125,168	3,437	-	3,437	130,804	4,668
D Support for the Arts sector										
-	-680	-680	483	-80,889	-80,406	326	-	326	-77,736	318
E Arts and culture ALBs (net)										
18,378	-	18,378	444,949	-	444,949	52,565	-	52,565	463,120	26,644
F Support for the Sports sector										
-	-	-	17,697	-2,300	15,397	-	-	-	7,124	-
G Sport sponsored ALBs (net)										
15,035	-	15,035	112,689	-	112,689	45,246	-	45,246	140,837	46,285
H Ceremonial and support for the Heritage sector										
255	-35	220	28,459	-782	27,677	1,500	-	1,500	51,404	5,530
I Heritage sponsored ALBs (net)										
17,652	-	17,652	62,149	-	62,149	38,284	-	38,284	83,196	27,639
J Tourism sponsored ALBs (net)										
31,385	-	31,385	8,620	-	8,620	14,897	-	14,897	54,682	286
K Support for the Digital, Broadcasting and Media sectors										
-	-40	-40	95,860	-960	94,900	348,071	-	348,071	76,271	146,413
L Broadcasting and Media sponsored ALBs (net)										
13,481	-	13,481	64,339	-	64,339	39,194	-	39,194	77,339	97,004
M Administration and Research										
127,965	-	127,965	20,150	-	20,150	-1,525	-	-1,525	115,971	21,531
N Support for Horseracing and the Gambling sector										
-	-	-	-	-4,730	-4,730	-	-	-	-16,240	-
O Gambling Commission(net)										
-	-	-	6,026	-	6,026	-	-	-	18,200	740
P Office for Civil Society										
-	-	-	70,825	-	70,825	-	-	-	101,243	2,866
Q National Citizen Service (net)										
711	-	711	177,100	-	177,100	3,706	-	3,706	177,366	85

Part II: Subhead detail (*continued*)**£'000**

2020-21 Plans									2019-20 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
R Birmingham 2022 (net)										
4,549	-	4,549	50,418	-	50,418	-	-	-	19,071	-
Total Spending in DEL										
238,527	-755	237,772	1,707,723	-89,661	1,618,062	629,780	-	629,780	1,905,957	645,640
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	3,856,965	-	3,856,965	495,912	-	495,912	4,271,154	1,190,398
<i>Of which:</i>										
S British Broadcasting Corporation (net)										
-	-	-	3,812,009	-	3,812,009	370,912	-	370,912	3,971,428	1,173,775
T Channel Four Television										
-	-	-	-	-	-	125,000	-	125,000	-	13,587
U Provisions, Impairments and other AME spend										
-	-	-	44,954	-	44,954	-	-	-	299,383	2,387
V Levy bodies (net)										
-	-	-	2	-	2	-	-	-	343	649
Non-voted expenditure										
-	-	-	1,143,630	-	1,143,630	262,221	-	262,221	1,218,624	249,574
<i>Of which:</i>										
W Lottery Grants										
-	-	-	1,143,630	-	1,143,630	262,221	-	262,221	1,218,624	249,574
Total Spending in AME										
-	-	-	5,000,595	-	5,000,595	758,133	-	758,133	5,489,778	1,439,972
Total for Estimate										
238,527	-755	237,772	6,708,318	-89,661	6,618,657	1,387,913	-	1,387,913	7,395,735	2,085,612
<i>Of which:</i>										
Voted Expenditure										
238,527	-755	237,772	5,564,688	-89,661	5,475,027	1,125,692	-	1,125,692	6,177,111	1,836,038
Non Voted Expenditure										
-	-	-	1,143,630	-	1,143,630	262,221	-	262,221	1,218,624	249,574

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	6,856,429	7,395,735	6,397,261
Net Capital Requirement	1,387,913	2,085,612	818,939
Accruals to cash adjustments	-605,160	-2,342,944	-598,897
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-6,057,474	-7,426,344	-5,324,231
Add cash grant-in-aid	5,364,408	4,960,448	4,727,802
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-32,657	-16,016	-3,383
New provisions and adjustments to previous provisions	-	-	1,159
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-395
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	120,563	138,968	-
Use of provisions	-	-	151
Removal of non-voted budget items	-1,405,851	-1,468,198	-1,431,318
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-1,405,851	-1,468,198	-1,431,318
Net Cash Requirement	6,233,331	5,670,205	5,185,985

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	238,527	242,184	203,946
<i>Less:</i>			
Administration DEL Income	-755	-715	-1,739
Net Administration Costs	237,772	241,469	202,207
Gross Programme Costs	7,110,142	8,050,245	6,968,658
<i>Less:</i>			
Programme DEL Income	-89,661	-97,766	-131,189
Programme AME Income	-	-	-77,854
Non-budget income	-	-	-20,000
Net Programme Costs	7,020,481	7,952,479	6,739,615
Total Net Operating Costs	7,258,253	8,193,948	6,941,822
<i>Of which:</i>			
Resource DEL	1,855,834	1,905,957	1,648,759
Capital DEL	401,824	559,112	212,353
Resource AME	5,000,595	5,489,778	4,748,502
Capital AME	-	239,101	352,208
Non-budget	-	-	-20,000
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-401,824	-798,213	-564,561
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	20,000
Other adjustments	-	-	-
Total Resource Budget	6,856,429	7,395,735	6,397,261
<i>Of which:</i>			
Resource DEL	1,855,834	1,905,957	1,658,493
Resource AME	5,000,595	5,489,778	4,738,768
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	6,856,429	7,395,735	6,397,261

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-90,416	-98,481	-132,928
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-755	-	-260
<i>Of which:</i>			
D Support for the Arts sector	-680	-	-
H Ceremonial and support for the Heritage sector	-35	-	-
K Support for the Digital, Broadcasting and Media sectors	-40	-	-
M Administration and Research	-	-	-260
Other Grants	-	-715	-755
<i>Of which:</i>			
D Support for the Arts sector	-	-680	-680
H Ceremonial and support for the Heritage sector	-	-35	-35
K Support for the Digital, Broadcasting and Media sectors	-	-	-40
Other Income	-	-	-724
<i>Of which:</i>			
M Administration and Research	-	-	-724
Total Administration	-755	-715	-1,739
Programme			
Sales of Goods and Services	-89,661	-	-37,802
<i>Of which:</i>			
D Support for the Arts sector	-80,889	-	-108
F Support for the Sports sector	-2,300	-	-
H Ceremonial and support for the Heritage sector	-782	-	-31,085
K Support for the Digital, Broadcasting and Media sectors	-960	-	-
N Support for Horseracing and the Gambling sector	-4,730	-	-6,609
Interest and Dividends	-	-	-1,104
<i>Of which:</i>			
P Office for Civil Society	-	-	-1,104
Other Grants	-	-87,026	-90,337
<i>Of which:</i>			
A Support for the Museums and Galleries sector	-	-	-30
D Support for the Arts sector	-	-78,244	-78,684
F Support for the Sports sector	-	-7,000	-7,392
H Ceremonial and support for the Heritage sector	-	-782	-2,021
K Support for the Digital, Broadcasting and Media sectors	-	-1,000	-960
P Office for Civil Society	-	-	-1,250
Other Income	-	-10,740	-1,834
<i>Of which:</i>			
A Support for the Museums and Galleries sector	-	-	-215
F Support for the Sports sector	-	-	-1,288
H Ceremonial and support for the Heritage sector	-	-	-140
K Support for the Digital, Broadcasting and Media sectors	-	-	-191
N Support for Horseracing and the Gambling sector	-	-10,740	-

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

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Taxation	-	-	-112
<i>Of which:</i>			
N Support for Horseracing and the Gambling sector	-	-	-112
Total Programme	-89,661	-97,766	-131,189
Voted Resource AME	-	-	-77,854
<i>Of which:</i>			
Programme			
Interest and Dividends	-	-	-369
<i>Of which:</i>			
V Levy bodies	-	-	-369
Other Income	-	-	-2
<i>Of which:</i>			
V Levy bodies	-	-	-2
Taxation	-	-	-77,483
<i>Of which:</i>			
V Levy bodies	-	-	-77,483
Total Programme	-	-	-77,854
Total Voted Resource Income	-90,416	-98,481	-210,782
Voted Capital DEL	-	-	2,820
<i>Of which:</i>			
Programme			
Other Income	-	-	7,430
<i>Of which:</i>			
K Support for the Digital, Broadcasting and Media sectors	-	-	7,430
Repayments	-	-	-4,610
<i>Of which:</i>			
P Office for Civil Society	-	-	-4,610
Total Programme	-	-	2,820
Voted Capital AME	-	-	-1,921
<i>Of which:</i>			
Programme			
Repayments	-	-	-1,921
<i>Of which:</i>			
V Levy bodies	-	-	-1,921
Total Programme	-	-	-1,921
Total Voted Capital Income	-	-	899

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					
	2020-21 Plans		2019-20 Provisions		2018-19 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)	-	-320,802	-10,000	-340,385	-20,000	-1,648,837
Total	-	-320,802	-10,000	-340,385	-20,000	-1,648,837

Detailed description of CFER sources

	£'000					
	2020-21 Plans		2019-20 Provisions		2018-19 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Spectrum Management fees:						
Auction proceeds from the award of 2.3 and 3.4GHz spectrum licences	-	-	-	-	-	-1,370,354
Ofcom annual license fees (Wireless Telegraphy Act Licence Fees)	-	-317,282	-	-323,608	-	-243,646
Ofcom fines & penalties	-	-	-	-2,122	-	-
BBC contribution to broadband infrastructure and services	-	-	-10,000	-10,000	-20,000	-20,000
Gambling Commission fines & penalties	-	-520	-	-3,184	-	-9,873
Information Commissioner's Office civil monetary penalties & related bank interest	-	-1,300	-	-1,311	-	-4,764
Information Commissioner's Office GDPR fines	-	-1,700	-	-160	-	-200
Total	-	-320,802	-10,000	-340,385	-20,000	-1,648,837

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: Sarah Healey

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:

Darren Henley OBE	Arts Council England
Lord Tony Hall	BBC PSB Group
Ian Reid	Birmingham Organising Committee for the 2022 Commonwealth Games Ltd
Ben Roberts	British Film Institute
Roly Keating	British Library
Dr Hartwig Fischer	British Museum
Peter Aiers	Churches Conservation Trust
Sonia Solicari	Geffrye Museum
Duncan Wilson OBE	Historic England
Dr Nick Merriman	Horniman Museum and Gardens
Alan Delmonte	Horseracing Betting Levy Board
Diane Lees CBE	Imperial War Museum
Elizabeth Denham CBE	Information Commissioners Office
Mark Gifford	National Citizen Service Trust
Dr Gabriele Finaldi	National Gallery
Eilish McGuinness	National Heritage Memorial Fund
Dawn Austwick OBE	National Lottery Community Fund (previously Big Lottery Fund)
Laura Pye	National Museums Liverpool
Dr Nicholas Cullinan	National Portrait Gallery
Sir Michael Dixon	Natural History Museum
Dame Melanie Dawes	Ofcom
Dr Edward Impey FSA FRHistS MCIfA	Royal Armouries
Paddy Rodgers	Royal Museums Greenwich
Owen Evans	S4C
Sir Ian Blatchford FCMA FSA	Science Museums Group
Dr Bruce Boucher	Sir John Soane's Museum
Tim Hollingsworth	Sport England
Martyn Henderson	Sports Grounds Safety Authority (SGSA)
Dr Maria Balshaw CBE	Tate Group
Neil McArthur	The Gambling Commission
Nicole Sapstead	UK Anti-Doping
Sally Munday	United Kingdom Sports Council
Dr Tristram Hunt FRHistS	Victoria and Albert Museum
Sally Balcombe	Visit Britain
Dr Xavier Bray	Wallace Collection

Sarah Healey 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.

Part III: Note D - Explanation of Accounting Officer responsibilities

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	59,007	2,603	44,665
B	Imperial War Museums	21,500	2,500	20,955
B	Museums and Galleries (subgroup)	27,757	28,132	51,370
B	National Gallery	26,021	3,660	25,057
B	National Museums Liverpool	22,181	1,495	20,976
B	Natural History Museum	49,562	9,585	46,554
B	Royal Museums Greenwich	18,056	1,725	15,794
B	Science Museum Group	52,458	6,036	43,844
B	Tate Galleries	60,394	2,440	39,770
B	Victoria & Albert Museum	59,038	20,903	68,414
C	British Library	134,284	3,437	101,368
E	Arts Council of England	463,327	52,565	615,055
G	Sport England	64,887	39,931	132,674
G	Sports Grounds Safety Authority	1,655	-	1,647
G	UK Anti-Doping	8,683	2,435	8,361
G	UK Sport	52,499	2,880	62,375
I	Churches Conservation Trust	2,573	250	2,788
I	Historic England	77,120	33,134	104,945
I	National Heritage Memorial Fund	108	4,900	5,002
J	VisitBritain	40,005	14,897	39,326
L	British Film Institute	42,389	4,787	41,330
L	Information Commissioner's Office	5,919	2,807	6,008
L	OFCOM	7,522	31,600	36,040
L	S4C	21,990	-	21,851
O	Gambling Commission	1,296	-	873
O	National Lottery Commission	4,730	-	4,730
Q	National Citizen Service	177,811	3,706	172,100
R	Birmingham CWG 2022	54,967	-	54,741
S	BBC	3,812,009	370,912	3,575,795
U	Arts Council of England	98	-	-
U	Birmingham CWG 2022	273	-	-
U	British Film Institute	7,216	-	-
U	British Library	-30	-	-
U	British Museum	3,000	-	-
U	Historic England	2,500	-	-
U	Imperial War Museums	5,527	-	-
U	Information Commissioner's Office	50	-	-
U	Museums and Galleries (subgroup)	-771	-	-
U	National Gallery	35	-	-
U	National Museums Liverpool	3,600	-	-
U	Natural History Museum	2,400	-	-
U	OFCOM	-412	-	-
U	Royal Museums Greenwich	2,900	-	-
U	Science Museum Group	5,618	-	-

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

£'000

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
U	Sport England		1,412	-	-
U	UK Sport		5,088	-	-
U	Victoria & Albert Museum		5,650	-	-
U	VisitBritain		800	-	-
V	PhonePay Plus		2	-	-
Total			5,414,704	647,320	5,364,408

Part III: Note F - Accounting Policy changes

A new International Financial Reporting Standard for Leases (IFRS 16) came into effect for periods starting 1 January 2019 or afterwards. DCMS and its ALBs adopted the new standard for its 2019-20 accounts. DCMS had to early adopt the standard compared to other government departments in order to align its position as much as possible with the BBC (who were required to implement the standard from 1 April 2019).

This had a significant impact on the department's budgets in 2019-20 and also in 2020-21, although it is an effect of accounting treatment, not cash related. The Statement of Comprehensive Net Expenditure impact is unaffected over the life of the leases.

In 2019-20, we had an initial dual impact of first capitalising the value of the leases held (over the term of the lease) and then recognising any necessary impairments to reflect fair value. In 2020-21, there are minimal initial impacts, as they only apply to leases being capitalised under IFRS16 for the first time (which happened in 2019-20) and new leases.

At the 2020-21 Main Estimate, DCMS is recording IFRS16-related budget adjustments of:

+£6.6m Resource DEL

+£30.7m Capital DEL

+£0.2m Resource AME

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

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

Section in Part II: Subhead Detail		Service	£'000
H	Listed Places of Worship		42,000
K	Northern Ireland DTT Multiplex		300
P	Grants issued by the Office for Civil Society		5,000

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Government Indemnity Scheme:	
British Library	105,200
British Museum	1,400,992
English Heritage	0
Geffrye Museum	0
Historic England	0
Horniman Museum	460
Imperial War Museum	85,000
National Gallery	7,032,875
National Maritime Museum	151,636
National Museums Liverpool	64,022
National Museums Northern Ireland	104,025
National Portrait Gallery	114,652
Natural History Museum	45,049
Royal Armouries	24,818
Science Museum Group	279,195
Sir John Soane Museum	929
Southbank Centre	28,700
Tate	3,430,808
Victoria and Albert Museum	559,802
Wallace Collection	44,986
Other Non DCMS Bodies	5,513,310
Liability connected with the Olympic East Village sale to Qatari Diar Delancy for any communal areas service charge shortfall, capped at £3m.	3,000
Liability for potential clawback in relation to European Regional Development Fund funding for two broadband projects.	2,500
Lottery Distribution Funds:	509,000
In 2018-19, the LDBs have contingent liabilities relating to future grant payments. The estimated value is £509m (2017-18: £741m (restated)) of which £286m (2017-18: £495m) relates to the National Lottery Heritage Fund. The LDBs include British Film Institute, The National Lottery Community Fund (formerly Big Lottery Fund), The National Lottery Heritage Fund, Sport England, and UK Sport.	
The British Museum is contesting a case relating to the withdrawal of charitable relief against business rates on elements of the Bloomsbury site.	1,100
Potential payment by Sport England to the Football Association in the event of termination of the Management Agreement for Lilleshall National Sports Centres.	500
The Horserace Betting Levy Board has guaranteed payments by the British Horseracing Authority of certain contributions to the British Horseracing Authority Scheme.	33,900
On 27 June 2019 the Supreme Court rejected the government's request to appeal, regarding age discrimination arising from public sector pension scheme transition arrangements. The rulings have implications for ALB's which operate Local Government Pension Schemes. The estimated cost, across the group, based on broad assumptions, is £13.9m.	13,900

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

Nature of liability	£'000
<p>Contingent liabilities in respect of the Cultural Property (Armed Conflicts) Act 2017 for:</p> <ol style="list-style-type: none"> 1. additional costs of imprisonment / legal costs incurred by the Ministry of Justice under the legislation 2. potential liability for compensation which may be payable to buyers of 'good faith' that forfeit any cultural property. 	Unquantifiable
Indemnities granted in respect of works of art on loan from the Royal Collection.	335,759
Indemnity scheme for items on loan to the Government Art Collection.	2,100
Guarantee for the 'Borrowing facility for Historic Royal Palaces'.	4,000
Government guarantee (Telecommunications Act 1984) in respect of certain liabilities of BT, applicable only in insolvent winding-up. The contingent liability is approximately the size of the BT pension scheme deficit.	11,300
The last triennial actuarial valuation of the pension scheme as at 30 June 2017 valued the deficit at £11.3bn.	
The BTA, trading as VisitEngland and VisitBritain, has operated a defined benefit pension scheme. the government has issued a guarantee to cover the shortfall between the scheme's assets and its liabilities should the BTA close down.	Unknown
Liability evaluated in actuarial report from early 2020, but now likely to be significantly different due to deteriorating market conditions.	
EU Exit - DCMS may be required to assume responsibility for payment of awards to UK beneficiaries in respect of funding provided from EU funds including, but not limited to: Connecting Europe Facility (Telecoms), the Creative Europe Programme, Europe for Citizens Programme and the European Solidarity Corps. An unquantifiable contingent liability is disclosed.	Unquantifiable
Upon dissolution of the Olympic Delivery Authority (ODA), the following contingent liabilities passed to DCMS:	Unquantifiable
1. Contingent liability of up to £10m for one third of the cost of constructing new railway sidings at Lea Interchange.	
2. Indemnity to Lee Valley Regional Park Authority (LVRPA) against costs incurred for pollution / contamination from ODA's construction of the Lee Valley White Water Canoe Centre.	
3. Potential reimbursement to LVRPA of certain claw back liabilities payable to funders of the Lee Valley Hockey and Tennis Centre at Eton Manor.	
Contingent liabilities in respect of the Commonwealth Games:	Unquantifiable
1. UK government will fund 75% of the public sector cost of delivering the Commonwealth Games in 2022, after commercial income has been taken into account, and Local Government will fund the remaining 25% of the public sector cost.	
2. As part of the bidding process to host the Games, the Commonwealth Games Federation required a series of guarantees from central and local government. This is a common part of bidding to host a major sporting event, and important to the success of any UK bid.	
3. As part of this the UK government guaranteed to financially underwrite the organisation and delivery of the Games. As such, it will meet any potential financial shortfall of the Birmingham Organising Committee for the 2022 Commonwealth Games Ltd	
4. A range of measures will be established to ensure that public money is managed appropriately. An underwrite agreement between the Department and the Organising Committee will govern the circumstances and conditions under which the underwrite may be called upon.	

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

Nature of liability	£'000
<p>The department has given an indemnity to Arts Council England and the Southbank Centre Limited with respect to certain liabilities owed by Shirayama Shokusan Company Limited (SSCL), the owners of County Hall.</p>	Unquantifiable
<p>This indemnity covers any costs to be incurred by SSCL in replacing the proposed new Jubilee Gardens should SSCL make use of their sub-soil lease beneath the Garden to build an underground car park.</p>	
<p>The risk of the indemnity being called upon is low as there is currently no intention to build such a car park, and the likelihood of obtaining planning permission is low.</p>	
<p>On 15 March 2017, an agreement to manage the Royal Parks was signed between The Royal Parks Limited and the Secretary of State setting out the elements transferred from The Royal Parks Agency (TRPA) and additional obligations and arrangements. Under the terms of the agreement, the core department retains responsibility for the cost of historic liabilities of TRPA for 10 years. There is an unquantifiable contingent liability in respect of an incident in one of the Royal Parks. There is insufficient information to assess the value of the liability at this time.</p>	Unquantifiable
<p>The British Library agreed to underwrite any liability with their supplier above £5m for their Newspaper Digitisation Project in relation to copyright infringement / defamation claims.</p>	Unquantifiable
<p>The National Gallery is recognising an unquantifiable liability in respect of funds received from Ronald S Lauder.</p>	Unquantifiable
<p>The deed between the Gallery and the donor states that a part of the consideration is in relation to the lease of the painting to the donor in the period from the acquisition of the painting for the remainder of the donor's lifetime.</p>	
<p>The Olympic Delivery Authority (ODA) had, under the various sale or lease agreements with Qatari Dier Delancey (QDD), Triathlon Homes LLP and East Village Management Ltd (EVML), a liability for the rectification of defects in the buildings constructed by Stratford Village Development Partnership, provided that the legacy owner/operator has first exhausted all alternative contractual rights and remedies.</p>	Unquantifiable
<p>On 28 June 2018 a judicial review took place. The claimant had previously sought an export licence from Arts Council England to export a painting to Switzerland from the UK. The Arts Council (in consultation with DCMS) refused to grant the licence on the basis that it was not the competent authority for the purposes of the relevant EU legislation to grant the claimant a licence, and it was not satisfied that the painting was in the UK following 'lawful and definitive dispatch from another Member State'. The claimant challenged this decision by way of judicial review.</p>	Unquantifiable
<p>A complaint was made against the BTA on an allegation of the infringement of Intellectual Property ("IP"). In particular, it is alleged that the BTA used IP material from an exhibition known as ADA ("ADA IP") in a previous campaign which appeared across various digital platforms, including (but not limited to) Twitter and Facebook. The complaint is still at the pre litigation stage.</p>	Unquantifiable
<p>The contingent liabilities relate to awards offered in 2018-19 that have been approved in principle however, are yet to be accepted by the recipient as at 31 March 2019. It is anticipated these awards will be accepted and certainly within the next 12 months. For more detailed information on contingent liabilities, please refer to our financial statements.</p>	2,387
<p>The Department has agreed to underwrite UK Sport up to £25m for 20/21 if there is a shortfall in lottery income.</p>	25,000

Department for Environment, Food and Rural Affairs

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
Departmental Expenditure Limit			
Resource	4,331,731,000	-	4,331,731,000
Capital	902,491,000	-	902,491,000
Annually Managed Expenditure			
Resource	291,590,000	-	291,590,000
Capital	14,507,000	-	14,507,000
Total Net Budget			
Resource	4,623,321,000	-	4,623,321,000
Capital	916,998,000	-	916,998,000
Non-Budget Expenditure	10,000,000		
Net Cash Requirement	5,611,497,000		

Amounts required in the year ending 31 March 2021 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. Fair 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. Championing 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.

Work in support of HM Government preparations following our exit from the European Union and during the transition period as well as the response to the COVID19 emergency. 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:

Devolved administrations, overseas Governments 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; overseas Governments 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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	4,331,731,000	970,845,000	3,360,886,000
Capital	902,491,000	278,012,000	624,479,000
Annually Managed Expenditure			
Resource	291,590,000	110,048,000	181,542,000
Capital	14,507,000	7,200,000	7,307,000
Non-Budget Expenditure	10,000,000	4,500,000	5,500,000
Net Cash Requirement	5,611,497,000	1,219,121,000	4,392,376,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
861,990	-3,492	858,498	4,165,549	-692,316	3,473,233	904,491	-2,000	902,491	2,287,807	783,334
<i>Of which:</i>										
A Food and farming										
122,778	-300	122,478	2,680,982	-544,592	2,136,390	-	-	-	360,723	18,869
B Improve the environment										
73,233	-1,892	71,341	430,395	-11,024	419,371	130,616	-	130,616	453,061	63,684
C Protect the country from floods										
2,205	-	2,205	8,772	-	8,772	-	-	-	1,662	251
D Animal and plant health										
32,391	-	32,391	269,484	-90,744	178,740	5,795	-	5,795	222,355	10,980
E Marine and fisheries										
16,220	-	16,220	62,582	-27,500	35,082	8,672	-	8,672	55,682	10,117
F Countryside and rural services										
11,789	-1,300	10,489	110,903	-18,456	92,447	12,518	-	12,518	103,003	10,290
G Departmental operating costs										
460,503	-	460,503	72,185	-	72,185	-26,194	-2,000	-28,194	546,334	69,640
H Improve the environment (ALB) (net)										
66,905	-	66,905	152,439	-	152,439	43,767	-	43,767	210,985	49,313
I Protect the country from floods (ALB) (net)										
72,755	-	72,755	350,962	-	350,962	729,317	-	729,317	301,867	550,190
J Marine and fisheries (ALB) (net)										
2,808	-	2,808	24,637	-	24,637	-	-	-	29,524	-
K Countryside and rural services (ALB) (net)										
403	-	403	2,208	-	2,208	-	-	-	2,611	-
Total Spending in DEL										
861,990	-3,492	858,498	4,165,549	-692,316	3,473,233	904,491	-2,000	902,491	2,287,807	783,334

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	391,590	-100,000	291,590	14,507	-	14,507	862,342	16,000
<i>Of which:</i>										
L Food and farming										
-	-	-	50,881	-	50,881	-	-	-	650,881	-
M Improve the environment										
-	-	-	97,185	-100,000	-2,815	-	-	-	-29,625	-
N Animal and plant health										
-	-	-	5	-	5	-	-	-	2	-
O Marine and fisheries										
-	-	-	8	-	8	-	-	-	9	-
P Countryside and rural services										
-	-	-	-295	-	-295	-	-	-	-295	-
Q Departmental operating costs										
-	-	-	50,368	-	50,368	-	-	-	36,148	-
R Food and farming (ALB) (net)										
-	-	-	5,097	-	5,097	14,507	-	14,507	1,126	16,000
S Improve the environment (ALB) (net)										
-	-	-	32,273	-	32,273	-	-	-	48,029	-
T Protect the country from floods (ALB) (net)										
-	-	-	156,000	-	156,000	-	-	-	156,000	-
U Marine and fisheries (ALB) (net)										
-	-	-	61	-	61	-	-	-	61	-
V Countryside and rural services (ALB)(net)										
-	-	-	7	-	7	-	-	-	6	-
Total Spending in AME										
-	-	-	391,590	-100,000	291,590	14,507	-	14,507	862,342	16,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 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
Non-Budget spending										
Voted expenditure										
-	-	-	340,600	-330,600	10,000	-	-	-	36,300	-
<i>Of which:</i>										
W Food and farming										
-	-	-	340,600	-330,600	10,000	-	-	-	10,000	-
<i>Prior period adjustments</i>										
-	-	-	-	-	-	-	-	-	26,300	-
Total Non-Budget Spending										
-	-	-	340,600	-330,600	10,000	-	-	-	36,300	-
Total for Estimate										
861,990	-3,492	858,498	4,897,739	-1,122,916	3,774,823	918,998	-2,000	916,998	3,186,449	799,334
<i>Of which:</i>										
Voted Expenditure										
861,990	-3,492	858,498	4,897,739	-1,122,916	3,774,823	918,998	-2,000	916,998	3,186,449	799,334
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	4,633,321	3,186,449	1,458,361
Net Capital Requirement	916,998	799,334	727,244
Accruals to cash adjustments	61,178	-528,751	518,682
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,654,146	-1,365,712	-1,167,253
Add cash grant-in-aid	1,421,856	1,128,291	1,079,866
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-108,334	-108,273	-75,985
New provisions and adjustments to previous provisions	-138,076	-736,644	413,188
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-26,300	-
Other non-cash items	-9,847	-9,889	-5,802
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-8,617
Increase (+) / Decrease (-) in debtors	500,000	540,000	295,956
Increase (-) / Decrease (+) in creditors	-	-	-20,883
Use of provisions	49,725	49,776	8,212
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	5,611,497	3,457,032	2,704,287

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	856,123	818,753	628,431
<i>Less:</i>			
Administration DEL Income	-3,492	-3,705	-7,562
Net Administration Costs	852,631	815,048	620,869
Gross Programme Costs	5,657,115	7,116,097	5,279,985
<i>Less:</i>			
Programme DEL Income	-692,316	-2,606,977	-2,619,189
Programme AME Income	-100,000	-100,000	-
Non-budget income	-330,600	-1,479,600	-1,345,438
Net Programme Costs	4,534,199	2,929,520	1,315,358
Total Net Operating Costs	5,386,830	3,744,568	1,936,227
<i>Of which:</i>			
Resource DEL	4,185,979	2,137,760	1,835,653
Capital DEL	741,509	569,869	479,520
Resource AME	437,342	1,012,389	-377,546
Capital AME	12,000	15,000	-31
Non-budget	10,000	9,550	-1,369
<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	-753,509	-584,869	-479,489
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	450	1,623
Other adjustments	-10,000	-10,000	-254
Total Resource Budget	4,623,321	3,150,149	1,458,107
<i>Of which:</i>			
Resource DEL	4,331,731	2,287,807	1,959,242
Resource AME	291,590	862,342	-501,135
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	26,300	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	10,000	10,000	254
Total Resource (Estimate)	4,633,321	3,186,449	1,458,361

Part III: Note B - Analysis of Departmental Income

	£'000		
	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-695,808	-2,610,682	-2,625,039
<i>Of which:</i>			
Administration	-	-	-
Sales of Goods and Services	-3,492	-3,481	-5,420
<i>Of which:</i>			
A Food and farming	-300	-300	-359
B Improve the environment	-1,892	-1,869	-1,435
E Marine and fisheries	-	-	-1
F Countryside and rural services	-1,300	-1,300	-1,394
G Departmental operating costs		-12	-2,231
Interest and Dividends	-	-	-8
<i>Of which:</i>			
G Departmental operating costs	-	-	-8
Other Income	-	-224	-2,116
<i>Of which:</i>			
A Food and farming	-	-	-45
B Improve the environment	-	-	-96
G Departmental operating costs	-	-224	-1,975
Taxation	-	-	-18
<i>Of which:</i>			
C Protect the country from floods	-	-	-18
Total Administration	-3,492	-3,705	-7,562
 Programme			
EU Grants Received	-541,122	-2,442,126	-2,495,659
<i>Of which:</i>			
A Food and farming	-541,092	-2,441,253	-2,467,587
D Animal and plant health	-30	-873	-8,496
E Marine and fisheries	-	-	-19,113
G Departmental operating costs	-	-	-463
Sales of Goods and Services	-151,188	-164,839	-121,333
<i>Of which:</i>			
A Food and farming	-3,500	-12,582	-
B Improve the environment	-11,024	-10,909	-10,691
D Animal and plant health	-90,714	-90,512	-75,963
E Marine and fisheries	-27,500	-30,400	-19,833
F Countryside and rural services	-18,450	-20,436	-12,080
G Departmental operating costs	-	-	-2,766

Part III: Note B - Analysis of Departmental Income

	£'000		
	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Interest and Dividends	-6	-12	-7
<i>Of which:</i>			
F Countryside and rural services	-6	-12	-7
Other Grants	-	-	-205
<i>Of which:</i>			
B Improve the environment	-	-	-25
D Animal and plant health	-	-	-90
E Marine and fisheries	-	-	-47
F Countryside and rural services	-	-	-43
Other Income	-	-	-273
<i>Of which:</i>			
B Improve the environment	-	-	-273
Total Programme	-692,316	-2,606,977	-2,617,477
Voted Resource AME	-100,000	-100,000	-
<i>Of which:</i>			
Programme			
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	-
Total Voted Resource Income	-795,808	-2,710,682	-2,625,039
Voted Capital DEL	-2,000	-9,000	-2,380
<i>Of which:</i>			
Programme			
Sales of Assets	-2,000	-9,000	-668
<i>Of which:</i>			
D Animal and plant health	-	-	-2
F Countryside and rural services	-	-	-172
G Departmental operating costs	-2,000	-9,000	-494
Sales of Goods and Services	-	-	-312
<i>Of which:</i>			
A Food and farming	-	-	-312
Other Grants	-	-	-1,400
<i>Of which:</i>			
E Marine and fisheries	-	-	-1,400
Total Programme	-2,000	-9,000	-2,380
Total Voted Capital Income	-2,000	-9,000	-2,380

Part III: Note B - Analysis of Departmental Income

	£'000		
	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Non-Budget Spending	-330,600	-1,479,150	-1,343,815
<i>Of which:</i>			
Programme			
EU Grants Received	-330,600	-1,479,150	-1,343,815
<i>Of which:</i>			
W Food and farming	-330,600	-1,479,150	-1,343,815
Total Programme	-330,600	-1,479,150	-1,343,815
Total Voted Non-Budget Spending	-330,600	-1,479,150	-1,343,815

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					
	2020-21 Plans		2019-20 Provisions		2018-19 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)	-	-	-450	-450	-1,623	-1,623
Total	-	-	-450	-450	-1,623	-1,623

Detailed description of CFER sources

	£'000					
	2020-21 Plans		2019-20 Provisions		2018-19 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Thames Tideway Tunnel	-	-	-450	-450	-465	-465
Bovine Tuberculosis	-	-	-	-	-1,158	-1,158
Total	-	-	-450	-450	-1,623	-1,623

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:	Tamara Finkelstein
Additional Accounting Officers:	Ian Gambles for sections F, P (Forestry Commission)
Executive Agency Accounting Officers:	
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
Tom McCormack CBE	Marine Management Organisation
John Everitt	National Forest Company
Marian Spain	Natural England
Richard Deverell	Royal Botanic Gardens, Kew
Marcus Coleman	Sea Fish Industry Authority

Tamara Finkelstein 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	Resource	Capital	Grant-in-aid
H	Consumer Council for Water	5,937	-	5,898
H	Environment Agency	100,293	41,727	1,246,192
H	Joint Nature Conservation Committee	8,802	735	10,835
H	Natural England	79,280	305	78,500
H	Royal Botanic Gardens, Kew	25,032	1,000	20,900
I	Environment Agency	423,717	729,317	-
J	Marine Management Organisation	27,445	-	57,000
K	National Forest Company	2,611	-	2,531
R	Agriculture & Horticulture Development Board	5,097	14,507	-
S	Environment Agency	32,273	-	-
T	Environment Agency	56,000	-	-
T	Flood Re	100,000	-	-
U	Sea Fish Industry Authority	61	-	-
V	National Forest Company	7	-	-
Total		866,555	787,591	1,421,856

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

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

Section in Part II: Subhead Detail		Service	£'000
A to G - DEL	Payments for Committees and Tribunals.		58

Part III: Note J - Staff Benefits

The Department operates an Employee Discount Scheme, which provides staff access via a secure login to a website that gives them access to buy discounted retail vouchers and purchase certain goods and services at a discounted rate. The cost of any items purchased is met by the employee. Under the new agreed Crown Commercial Services Employee Benefits Framework that was implemented for Defra in August 2016 this service is provided at zero cost to the Department.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
The Department has a potential liability to HMRC for VAT on services provided by the core Department, relating to transactions both in 2018–19, and in previous years. This is subject to considerable uncertainty, as it will involve further investigation by and consultation with HMRC. An internal assessment estimates the potential liability at less than £20m.	20,000
There is a potential £12 million liability for mine water remediation work at Nent Haggs. Planning permission has been applied for the scheme to go ahead and any liability is dependent on the outcome of this application.	12,000
Small potential liabilities against the Defra group.	2,600
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
In addition to the provision for dilapidations where Defra leases properties from landlords, there remains a potential liability for dilapidations where Defra occupies properties leased by other government departments under a memorandum of terms of occupation (MOTO) agreement. The potential for and the value of a dilapidation claim for these properties is more uncertain, hence is disclosed as a contingent liability, rather than as a provision.	Unquantifiable
RPA is currently in receipt of appeals from scheme claimants of claims covering the Basic Payment Scheme, 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
The European Commission can apply financial corrections if Defra (through the RPA) does not comply with European Commission regulations for payments funded by the European Agricultural Guarantee Fund. Any amounts disallowed (and hence funded by Defra instead) will depend on the assessed severity of the breach of regulations and on subsequent clarification negotiations with the European Commission in accordance with the European Commission's clearance of accounts procedure. There is an ongoing potential liability in respect of financial corrections which is unquantifiable.	Unquantifiable
The department is currently involved in a number of ongoing judicial review cases.	Unquantifiable
The Environment Agency is currently involved in a judicial process relating to compensating events on flood alleviation contracts where payment to settle the dispute is probable.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Infraction proceedings relating to the non-compliance of UK legislation with EU requirements could lead to fines from the EU in the following cases: a breach of the Urban Waste Water Treatment Directive at 14 sites; a breach of the Urban Waste Water Treatment Directive at 2 sites (London and Whitburn); and a breach of the Habitats Directive regarding the designation of special areas of conservation for harbour porpoises. Liability for fines across UK administrations would depend on the specifics of individual cases and, as per Commission guidance, could entail a minimum lump sum of €9 million (£7.7 million) plus potential daily charges until compliance is reached.</p>	Unquantifiable
<p>Defra has contingent liabilities relating to retained rights to former staff affected by Transfer of Undertaking Protection of Employment (TUPE) Regulations.</p>	Unquantifiable

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
A4 - DEL	United Nations Environment Programme - International Environment.	3,300
B4 - DEL	United Nations Environment Programme - Ozone, Air Quality, Waste.	7,670

Part III: Note M - Replacement for Trust Statement

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

£'000

Taxes, fines and charges

Environment Agency	11
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Total	11
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Department for International Trade

Introduction

1. The Estimate provides for expenditure and income for the Department for International Trade (DIT).
2. The Department for International Trade's objectives are as follows;
 - a. Deliver an ambitious free trade agreement programme that benefits businesses and consumers in every part of the UK.
 - b. Develop trade and help to level up the economy by: attracting inward investment to all parts of the UK, increasing exports right across the country; and gaining market access for UK businesses, including SMEs and those new to exporting.
 - c. Champion free trade on the national and global stage, as a means of reducing poverty, increasing opportunity, and supporting prosperity, stability and security worldwide, including through supporting the multilateral trading system, dismantling barriers to trade, and defending UK industry from anti-competitive practices.
 - d. Build DIT as an effective department with a strong regional and overseas presence, world class trade negotiation capacity and expert, enterprising, engaged and inclusive people who deliver confidently across the country.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	567,429,000	-	567,429,000
Capital	14,421,000	-	14,421,000
Annually Managed Expenditure			
Resource	3,000,000	-	3,000,000
Capital	-	-	-
Total Net Budget			
Resource	570,429,000	-	570,429,000
Capital	14,421,000	-	14,421,000
Non-Budget Expenditure	-		
Net cash requirement	660,293,000		

Amounts required in the year ending 31 March 2021 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 and remedies, the delivery and co-ordination of the cross government GREAT campaign, the administration of Official Development Assistance and Trade Remedies Authority; including grants, associated capital and other related expenditure and non-cash items.

Administration of the Department for International Trade, and associated offices; publicity, promotion and publications; communications; purchase, acquisition, hire, lease and rent of land, buildings, plant, equipment, machinery, vehicles and capital assets; digital and IT; special payments.

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 Official Development Assistance; including sponsorship; asset sales; insurance claims; recovery of costs incurred on behalf of others; recovery of overpayment; capital grant in kind.

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
Departmental Expenditure Limit			
Resource	567,429,000	219,739,000	347,690,000
Capital	14,421,000	6,489,000	7,932,000
Annually Managed Expenditure			
Resource	3,000,000	1,350,000	1,650,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	660,293,000	251,243,000	409,050,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
209,274	-	209,274	365,255	-7,100	358,155	14,421	-	14,421	478,785	21,883
<i>Of which:</i>										
A Trade development and promotion, inward investment, trade policy and the GREAT campaign										
209,274	-	209,274	365,255	-7,100	358,155	14,421	-	14,421	478,785	21,883
Total Spending in DEL										
209,274	-	209,274	365,255	-7,100	358,155	14,421	-	14,421	478,785	21,883
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	3,000	-	3,000	-	-	-	3,000	-
<i>Of which:</i>										
B Trade development and promotion, inward investment, trade policy and the GREAT campaign										
-	-	-	3,000	-	3,000	-	-	-	3,000	-
Total Spending in AME										
-	-	-	3,000	-	3,000	-	-	-	3,000	-
Total for Estimate										
209,274	-	209,274	368,255	-7,100	361,155	14,421	-	14,421	481,785	21,883
<i>Of which:</i>										
Voted Expenditure										
209,274	-	209,274	368,255	-7,100	361,155	14,421	-	14,421	481,785	21,883
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	570,429	481,785	410,814
Net Capital Requirement	14,421	21,883	17,328
Accruals to cash adjustments	75,443	49,787	11,058
<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	-4,800	-4,406
New provisions and adjustments to previous provisions	-	-	-208
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-200
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-4,000	-4,000	-1,600
Increase (-) / Decrease (+) in creditors	81,443	58,587	17,472
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	660,293	553,455	439,200

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	209,274	158,816	118,201
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	209,274	158,816	118,201
Gross Programme Costs	368,255	346,526	330,192
<i>Less:</i>			
Programme DEL Income	-7,100	-22,136	-37,323
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	361,155	324,390	292,869
Total Net Operating Costs	570,429	483,206	411,070
<i>Of which:</i>			
Resource DEL	567,429	478,785	410,124
Capital DEL	-	1,421	256
Resource AME	3,000	3,000	690
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	-	-1,421	-256
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	570,429	481,785	410,814
<i>Of which:</i>			
Resource DEL	567,429	478,785	410,124
Resource AME	3,000	3,000	690
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	570,429	481,785	410,814

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-7,100	-22,136	-37,323
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-7,100	-22,136	-36,236
<i>Of which:</i>			
A Trade development and promotion, inward investment, trade policy and the GREAT campaign	-7,100	-22,136	-36,236
Other Income	-	-	-1,087
<i>Of which:</i>			
A Trade development and promotion, inward investment, trade policy and the GREAT campaign	-	-	-1,087
Total Programme	-7,100	-22,136	-37,323
Total Voted Resource Income	-7,100	-22,136	-37,323

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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
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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.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Paid in capital subscription for the Common Fund for Commodities (CFC) - Government is committed to the payment of a subscription of £2.24m, in the form of Promissory Notes to be redeemed on request by the fund.	2,240
Callable capital subscription for CFC - Government is committed to the payment of a subscription of £1.96m to the fund.	1,960

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail		Body	£'000
DEL-A	World Trade Organisations		5,833

Department for Work and Pensions

Introduction

We are delivering a modern, fair and affordable welfare system that makes a sustainable positive difference to citizens' lives. We are supporting everyone who can or wants to work to do so by extending opportunity, strengthening personal responsibility and enabling fulfilment of personal potential.

Our Objectives

We will:

1. Build a more prosperous society by supporting people to enter into, and progress in, work;
2. Improve outcomes and ensure financial security for disabled people and people with health conditions, so they view the benefits system and the department as an ally;
3. Ensure financial security for current and future pensioners and make Britain the best place in the world to retire;
4. Support the most disadvantaged and enhance social mobility by designing and delivering inclusive policies for all; supporting families and providing effective housing support;
5. Transform our services and work with the devolved administrations to deliver an effective welfare system for citizens when they need it while reducing costs, and achieving value for money for taxpayers;
6. Ensure DWP's policies, operations and arm's-length bodies continue to operate effectively after exiting the EU.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	5,740,402,000	458,151,000	6,198,553,000
Capital	175,649,000	48,996,000	224,645,000
Annually Managed Expenditure			
Resource	103,862,675,000	109,619,302,000	213,481,977,000
Capital	1,637,000,000	-	1,637,000,000
Total Net Budget			
Resource	109,603,077,000	110,077,453,000	219,680,530,000
Capital	1,812,649,000	48,996,000	1,861,645,000
Non-Budget Expenditure	2,190,700,000		
Net cash requirement	114,528,686,000		

Amounts required in the year ending 31 March 2021 for expenditure by Department for Work and Pensions on:

Departmental Expenditure Limit:Expenditure arising from:

Payments relating to the administration and operating costs of the Department to enable the Department to fulfil its obligations to support all client groups as well as supporting the Governmental response to the coronavirus Covid-19 pandemic. The provision of expenditure promoting the Department's objectives in other Government Departments, Local Authorities, Devolved Administrations and Crown and Executive Non-Departmental Public Bodies, including the Health and Safety Executive (HSE) and private, public and voluntary organisations. In addition to HSE these include: The Pensions Regulator, Disabled People's Employment Corporation (GB) Ltd, The Money and Pension Service, The Pensions Ombudsman, Industrial Injuries Advisory Council, Social Security Advisory Committee, Ombudsman for the Board of the Pension Protection Fund, BPDTS Limited and Remploy Pension Scheme Trustees Ltd. Costs associated with the provision of money and debt advice. Costs associated with providing training and employment projects assisted by the European Union through the European Social Fund and expenditure relating to exiting the European Union.

The provision of employment and training programmes. Payment of appropriate grants, loans, compensation, benefits and allowances. 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 to arm's length bodies. Subsidies to housing, billing, levying and local authorities for administering the Housing Benefit. The costs incurred from the collection of debt arising from overpayments of benefit and on behalf of other public and private sector bodies.

Part I (*continued*)

The provision of IT, employee and financial services to other public sector bodies; the provision of data technology services through BPDTS Ltd; 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 and assistance to promote financial and digital inclusion; associated depreciation and any other non-cash costs falling in DEL including losses, special payments and write offs.

Income arising from:

In accordance with the prevailing legislation and regulations, income arising from the administration of the Department and it's Crown and Executive Non-Departmental Public Bodies in delivering their statutory responsibilities. Including receipts from staff, outward secondments, sale of capital assets and non-capital items, recovery of court costs, services carried out on behalf of public and private sector bodies and members of the public, EU activity, levy funded bodies and other associated income. Receipts in respect of recoveries of payments. Income from other government departments and devolved administrations.

Annually Managed Expenditure:

Expenditure arising from:

The payment of social security and other benefits, grants, loans, allowances and payments to people of working age, pensioners, and people with disabilities and their carers, in accordance with the prevailing legislation and regulations including the Governmental response to the coronavirus Covid-19 pandemic. Payments for education. Temporary subsidies to employers and payments to help employers manage sickness absence and associated public health measures as a consequence of the coronavirus COVID-19 pandemic. Provisions and other non-cash costs falling in AME. Costs and payments associated with the collapse of private pension schemes. Losses, special payments and write offs.

Non-Budget Expenditure:

Expenditure arising from:

Payment of the Grant to the Social Fund to fund Regulated, Discretionary and Winter Fuel payments. Other relevant non-budget expenditure.

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
<hr/>			
Departmental Expenditure Limit			
Resource	5,740,402,000	2,378,300,000	3,362,102,000
Capital	175,649,000	83,156,000	92,493,000
 Annually Managed Expenditure			
Resource	103,862,675,000	37,434,689,000	66,427,986,000
Capital	1,637,000,000	196,063,000	1,440,937,000
 Non-Budget Expenditure			
	2,190,700,000	975,068,000	1,215,632,000
 Net cash requirement			
	114,528,686,000	41,517,519,000	73,011,167,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
792,002	-	792,002	5,142,221	-193,821	4,948,400	175,649	-	175,649	5,447,256	165,125
<i>Of which:</i>										
A Operational Delivery										
5,724	-	5,724	2,423,939	-	2,423,939	-	-	-	2,286,038	3,703
B Health and Safety Executive (Net)										
52,368	-	52,368	77,983	-	77,983	10,854	-	10,854	135,515	6,701
C Executive Arms Length Bodies (Net)										
16,874	-	16,874	224,631	-	224,631	-	-	-	226,191	1,848
D Employment Programmes										
-	-	-	107,000	-	107,000	-	-	-	179,541	-
E Support for Local Authorities										
-	-	-	132,200	-	132,200	-	-	-	216,607	-
F Other Programmes										
-	-	-	2,300	-71,288	-68,988	114,835	-	114,835	-81,746	131,831
G Other Benefits										
-	-	-	219,500	-	219,500	-	-	-	132,217	-
H Departmental operating costs										
717,036	-	717,036	1,954,668	-122,533	1,832,135	49,960	-	49,960	2,353,606	21,042
<i>European Social Fund</i>										
-	-	-	-	-	-	-	-	-	-713	-
Non-voted expenditure										
-	-	-	458,199	-48	458,151	48,996	-	48,996	458,113	30,126
<i>Of which:</i>										
I National Insurance Fund										
-	-	-	431,817	-48	431,769	-	-	-	431,731	-
J Expenditure incurred by the Social Fund										
-	-	-	26,382	-	26,382	48,996	-	48,996	26,382	30,126
Total Spending in DEL										
792,002	-	792,002	5,600,420	-193,869	5,406,551	224,645	-	224,645	5,905,369	195,251
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	103,862,675	-	103,862,675	1,637,000	-	1,637,000	84,905,541	729,788
<i>Of which:</i>										
K Severe Disablement Allowance - Inside Welfare Cap										
-	-	-	79,422	-	79,422	-	-	-	90,531	-
L Industrial Injuries Benefits Scheme - Inside Welfare Cap										
-	-	-	753,122	-	753,122	-	-	-	838,726	-
M Universal Credit - Inside Welfare Cap										
-	-	-	32,913,827	-	32,913,827	1,303,200	-	1,303,200	15,446,576	548,194

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 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
N Employment and Support Allowance - Inside Welfare Cap										
-	-	-	9,411,738	-	9,411,738	-	-	-	8,684,603	-
O Income Support - Inside Welfare Cap										
-	-	-	1,062,738	-	1,062,738	-	-	-	1,348,744	-
P Pension Credit - Inside Welfare Cap										
-	-	-	5,393,454	-	5,393,454	-	-	-	5,120,577	-
Q Financial Assistance Scheme - Inside Welfare Cap										
-	-	-	112,000	-	112,000	-	-	-	211,744	-
R Attendance Allowance - Inside Welfare Cap										
-	-	-	5,615,943	-	5,615,943	-	-	-	5,932,589	-
S Personal Independence Payment - Inside Welfare Cap										
-	-	-	12,830,070	-	12,830,070	-	-	-	12,396,269	-
T Disability Living Allowance - Inside Welfare Cap										
-	-	-	5,661,790	-	5,661,790	-	-	-	7,612,530	-
U Carer's Allowance - Inside Welfare Cap										
-	-	-	3,060,370	-	3,060,370	-	-	-	2,973,944	-
V Housing Benefit - Inside Welfare Cap										
-	-	-	16,928,555	-	16,928,555	-	-	-	17,251,541	-
W Statutory Maternity Pay - Inside Welfare Cap										
-	-	-	3,550,878	-	3,550,878	-	-	-	2,281,000	-
X Non-contributory Christmas Bonus - Inside Welfare Cap										
-	-	-	33,934	-	33,934	-	-	-	34,234	-
Y Other Expenditure - Inside Welfare Cap										
-	-	-	707	-	707	-	-	-	434	-
Z Jobseekers Allowance - Outside Welfare Cap										
-	-	-	968,746	-	968,746	-	-	-	655,458	-
AA Universal Credit - Outside Welfare Cap										
-	-	-	4,970,424	-	4,970,424	196,800	-	196,800	3,096,279	105,422
AB Housing Benefit - Outside Welfare Cap										
-	-	-	392,564	-	392,564	-	-	-	563,232	-
AC Other Benefits - Outside Welfare Cap										
-	-	-	122,673	-	122,673	-	-	-	119,767	-
AD Other Expenditure - Outside Welfare Cap										
-	-	-	-	-	-	137,000	-	137,000	399	76,172
AE Other Expenditure EALBs (Net) - Outside Welfare Cap										
-	-	-	-280	-	-280	-	-	-	-636	-
TV Licences for the over 75s - Outside Welfare Cap										
-	-	-	-	-	-	-	-	-	247,000	-
Non-voted expenditure										
-	-	-	109,619,302	-	109,619,302	-	-	-	106,896,487	-36,597
<i>Of which:</i>										
AF Employment and Support Allowance - Inside Welfare Cap										
-	-	-	4,731,207	-	4,731,207	-	-	-	4,501,294	-

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 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
AG Expenditure incurred by the Social Fund - Inside Welfare Cap										
-	-	-	2,122,993	-	2,122,993	-	-	-	2,506,486	-36,597
AH Maternity Allowance - Inside Welfare Cap										
-	-	-	433,868	-	433,868	-	-	-	422,136	-
AI Bereavement benefits - Inside Welfare Cap										
-	-	-	398,082	-	398,082	-	-	-	440,575	-
AJ Other Contributory Benefits - Inside Welfare Cap										
-	-	-	124,895	-	124,895	-	-	-	125,965	-
AK Jobseekers Allowance - Outside Welfare Cap										
-	-	-	179,891	-	179,891	-	-	-	102,036	-
AL State Pension - Outside Welfare Cap										
-	-	-	101,628,366	-	101,628,366	-	-	-	98,796,339	-
Incapacity Benefit - Inside Welfare Cap										
-	-	-	-	-	-	-	-	-	1,656	-
Total Spending in AME										
-	-	-	213,481,977	-	213,481,977	1,637,000	-	1,637,000	191,802,028	693,191
Non-Budget spending										
Voted expenditure										
-	-	-	2,190,700	-	2,190,700	-	-	-	2,161,187	-
<i>Of which:</i>										
AM Cash paid in to the Social Fund										
-	-	-	2,190,700	-	2,190,700	-	-	-	2,161,187	-
Total Non-Budget Spending										
-	-	-	2,190,700	-	2,190,700	-	-	-	2,161,187	-
Total for Estimate										
792,002	-	792,002	221,273,097	-193,869	221,079,228	1,861,645	-	1,861,645	199,868,584	888,442
<i>Of which:</i>										
Voted Expenditure										
792,002	-	792,002	111,195,596	-193,821	111,001,775	1,812,649	-	1,812,649	92,513,984	894,913
Non Voted Expenditure										
-	-	-	110,077,501	-48	110,077,453	48,996	-	48,996	107,354,600	-6,471

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	221,871,230	199,868,584	188,924,733
Net Capital Requirement	1,861,645	888,442	468,942
Accruals to cash adjustments	922,260	1,074,122	1,405,862
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-382,430	-369,619	-293,315
Add cash grant-in-aid	382,710	372,143	306,583
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-184,013	-162,321	-423,446
New provisions and adjustments to previous provisions	-114,300	-716,535	894,554
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-707	-289,662	-295,357
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	400,000	400,000	649,016
Increase (-) / Decrease (+) in creditors	600,000	600,000	-127,657
Use of provisions	221,000	1,240,116	695,484
Removal of non-voted budget items	-110,126,449	-107,348,129	-104,561,449
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-110,126,449	-107,348,129	-104,561,449
Net Cash Requirement	114,528,686	94,483,019	86,238,088

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	792,002	924,497	801,362
<i>Less:</i>			
Administration DEL Income	-	-16,214	-26,976
Net Administration Costs	792,002	908,283	774,386
Gross Programme Costs	219,085,397	197,715,489	186,978,436
<i>Less:</i>			
Programme DEL Income	-193,869	-916,119	-892,417
Programme AME Income	-	-2,208	-167,063
Non-budget income	-	-12,200	-99,373
Net Programme Costs	218,891,528	196,784,962	185,819,583
Total Net Operating Costs	219,683,530	197,693,245	186,593,969
<i>Of which:</i>			
Resource DEL	6,198,273	5,878,485	5,940,213
Capital DEL	3,000	8,369	3,628
Resource AME	213,482,257	191,802,168	180,877,997
Capital AME	-	-	-151,060
Non-budget	-	4,223	-76,809
<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	-3,000	-8,369	147,432
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	12,200	99,373
Other adjustments	-	10,321	2,642
Total Resource Budget	219,680,530	197,707,397	186,843,416
<i>Of which:</i>			
Resource DEL	6,198,553	5,905,369	5,965,968
Resource AME	213,481,977	191,802,028	180,877,448
<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	2,190,700	2,161,187	2,081,317
Total Resource (Estimate)	221,871,230	199,868,584	188,924,733

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-193,821	-932,295	-919,350
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-13,225	-21,752
<i>Of which:</i>			
A Operational Delivery	-	-3,643	-
H Departmental operating costs	-	-9,582	-21,752
Interest and Dividends	-	-	211
<i>Of which:</i>			
H Departmental operating costs	-	-	211
Other Income	-	-2,989	-4,039
<i>Of which:</i>			
A Operational Delivery	-	-166	-3
H Departmental operating costs	-	-2,823	-4,036
Taxation	-	-	-1,396
<i>Of which:</i>			
H Departmental operating costs	-	-	-1,396
Total Administration	-	-16,214	-26,976
Programme			
EU Grants Received	-	-615,439	-601,995
<i>Of which:</i>			
European Social Fund	-	-615,439	-601,995
Sales of Goods and Services	-81,053	-164,364	-154,962
<i>Of which:</i>			
A Operational Delivery	-	-57,363	-41,735
D Employment Programmes	-	-29,839	-39,620
H Departmental operating costs	-81,053	-77,162	-73,607
Interest and Dividends	-41,480	-39,530	-33,696
<i>Of which:</i>			
F Other Programmes	-	-25,836	-33,534
H Departmental operating costs	-41,480	-13,694	-162
Other Income	-	-7,430	-7,285
<i>Of which:</i>			
A Operational Delivery	-	-7,185	-2,909
D Employment Programmes	-	-	2
H Departmental operating costs	-	-245	-4,378
Taxation	-71,288	-89,318	-94,436
<i>Of which:</i>			
F Other Programmes	-71,288	-89,086	-74,996
H Departmental operating costs	-	-232	-19,440
Total Programme	-193,821	-916,081	-892,374

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource AME	-	-2,177	-3,101
<i>Of which:</i>			
Programme			
Interest and Dividends	-	-1,967	-157
<i>Of which:</i>			
Y Other Expenditure - Inside Welfare Cap	-	-1,967	-157
Other Income	-	-210	-2,944
<i>Of which:</i>			
O Income Support - Inside Welfare Cap	-	-67	-2,907
Z Jobseekers Allowance - Outside Welfare Cap	-	-143	-37
Total Programme	-	-2,177	-3,101
Total Voted Resource Income	-193,821	-934,472	-922,451
Voted Capital DEL	-	-133,415	-3,797
<i>Of which:</i>			
Programme			
Sales of Assets	-	-133,415	-3,797
<i>Of which:</i>			
A Operational Delivery	-	-2	-58
C Executive Arms Length Bodies (Net)	-	-	-400
H Departmental operating costs	-	-133,413	-3,339
Total Programme	-	-133,415	-3,797
Voted Capital AME	-	-4,141	-13,172
<i>Of which:</i>			
Programme			
Repayments	-	-4,141	-13,172
<i>Of which:</i>			
U Carer's Allowance - Inside Welfare Cap	-	-	-12,892
AD Other Expenditure - Outside Welfare Cap	-	-4,141	-280
Total Programme	-	-4,141	-13,172
Total Voted Capital Income	-	-137,556	-16,969

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					
	2020-21 Plans		2019-20 Provisions		2018-19 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-12,200	-12,200	-99,373	-98,511
Total	-	-	-12,200	-12,200	-99,373	-98,511

Detailed description of CFER sources

	£'000					
	2020-21 Plans		2019-20 Provisions		2018-19 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Income outside the ambit of the estimate	-	-	-12,200	-12,200	-99,373	-98,511
Total	-	-	-12,200	-12,200	-99,373	-98,511

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: Peter Schofield

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:

Sarah Albon	Health and Safety Executive
Helen John	Disabled People's Employment Corporation (GB) Ltd (in members voluntary liquidation)
Charles Counsell	The Pensions Regulator
Antony Arter	The Pensions Ombudsman
Loveday Ryder	BPDTS Ltd
Caroline Siarkiewicz	Money and Pensions Service

Peter Schofield 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	130,351	10,854	141,205
Section C - DEL	The Pensions Regulator	105,145	-	105,145
Section C - DEL	The Pensions Ombudsman	6,460	-	6,460
Section C - DEL	Money and Pensions Service	129,900	-	129,900
Section AE - AME	Money and Pensions Service	-280	-	-
Total		371,576	10,854	382,710

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

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

Section in Part II: Subhead Detail		Service	£'000
<hr/>			
Section N	Employment Support Allowance Ex Gratia Payments		525
Section M	Universal Credit Extra Statutory Payments		7,500
Section P	Pension Credit Extra Statutory Payments		7,650

Part III: Note J - Staff Benefits

For the financial year 2020-21, budget holders have delegated authority to award reward vouchers to staff. The vouchers are for a range of well-known retail outlets and are given in recognition of valuable or exceptional contributions to business performance (through the Reward and Recognition Scheme), as well as to recognise long service (through the Loyalty and Recognition Scheme). Individual awards will not exceed £150 and, in total, the expenditure for non-consolidated awards, including Reward and Recognition, will not exceed 0.65% of the DWP paybill.

Childcare (Salary Sacrifice) Schemes are closed to new joiners but the Department still operates a scheme for existing employees who opted into the scheme prior to its closure. This 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.

From April 2019, the Department began operating a Cycle to Work (Salary Sacrifice) Scheme. The scheme allows staff to vary their contract of employment to sacrifice part of their salary and in return, are provided with the loan of a bike and cycling equipment. Staff are able to use the bike and equipment in their spare time as well as for cycling to work. The salary sacrifice can be up to a maximum of £1,000 over 18 months.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The Rent Service employee pensions 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. Whilst the scheme is currently balanced, if there is a pension deficit we will be liable to meet the shortfall, it is not practical to disclose an estimate of the financial effect or the timing of any outflow.</p>	Unquantifiable
<p>Compensation recovery We recognise recoveries from insurance companies for compensation claims made by benefit recipients. Once the recovery is made the insurance company has the right to mandatory reconsideration or appeal within a set time period. If the reconsideration or appeal is successful recoveries are refunded to the insurance company. Analysis of existing data suggests that it is reasonable to recognise a contingent liability of £5 million for successful mandatory reconsideration or appeals.</p>	5,000
<p>Judicial review, legal cases and appeals The legal cases (judicial reviews and appeals) included in this note all relate to possible obligations where the department is facing legal challenge to the policy behind the legislation through the courts and the outcomes depend on the court rulings. Disclosure of the details of the cases are not provided as, in accordance with IAS 37 (paragraph 92), the department considers that the disclosure of values for any legal contingent liabilities could be expected to seriously prejudice on-going litigation.</p>	Unquantifiable
<p>European Social Fund repayments The ESF audit authority is required to provide opinions on both the final 2007-13 ESF programme declaration issued by the ESF certifying authority and the 2014-20 ESF programme. This 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 defined 2% tolerance error rate the opinion is qualified by the ESF audit authority, with the risk that the EU can impose a financial correction. The 2007-13 programme did not exceed the 2% error threshold in the 2016 Annual Control Report (ACR) and closure declaration. In accordance with commission guidance the audit authority gave an unqualified opinion. However, until the 2007-13 ESF programme is finally closed (and discussions with the Commission are ongoing) the department will not know the exact extent of any financial corrections imposed. For the 2014-20 programme the error rate for 2016-2017 was 0.093% and 2017-2018 was 0.117%, therefore the opinion of the audit authority was unqualified (no breach of the EU's 2% tolerance level). The final residual error rate for 2018-2019 is 1.237% and an unqualified audit opinion.</p>	Unquantifiable

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
Section H - DEL	International Labour Organisation	14,234

HM Revenue and Customs

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.

We are also helping the Government's response to the COVID-19 health emergency by implementing the new measures announced by the Chancellor in relation to COVID-19.

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
Departmental Expenditure Limit			
Resource	4,079,147,000	251,999,000	4,331,146,000
Capital	365,466,000	-	365,466,000
Annually Managed Expenditure			
Resource†	65,151,766,000	43,679,636,000	108,831,402,000
Capital	10,000	-	10,000
Total Net Budget			
Resource	69,230,913,000	43,931,635,000	113,162,548,000
Capital	365,476,000	-	365,476,000
Non-Budget Expenditure	-		
Net cash requirement†	69,212,503,000		

Amounts required in the year ending 31 March 2021 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.

European Union transition.

Governmental response to the coronavirus Covid-19 pandemic.

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. All activities, including ensuring that systems are maintained and updated as necessary, to enable the integrity of the lists for current use and preparing for any possible future revaluations.

Part I (Continued)

Income arising from:

Tax reliefs, entitlements, levies, regulatory and verification schemes.

Recovery of costs associated with debt collection and other 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.

Income arising from contributions to programmes conducted on behalf of government.

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.

Governmental response to the coronavirus Covid-19 pandemic.

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.

†£42,000,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £42,000,000,000 resource AME spending supporting the service provided for under section M of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by July 2020.

Part I (Continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	4,079,147,000	1,754,845,000	2,324,302,000
Capital	365,466,000	137,997,000	227,469,000
Annually Managed Expenditure			
Resource	65,151,766,000	5,632,002,000	59,519,764,000
Capital	10,000	5,000	5,000
Non-Budget Expenditure	-	-	-
Net cash requirement	69,212,503,000	7,352,095,000	61,860,408,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
1,023,816	-71,310	952,506	3,236,031	-109,390	3,126,641	463,466	-98,000	365,466	4,087,154	332,441
<i>Of which:</i>										
A HMRC Administration										
1,009,816	-71,310	938,506	3,025,073	-66,039	2,959,034	455,991	-98,000	357,991	3,891,965	325,441
B VOA Administration										
-	-	-	194,958	-43,351	151,607	7,475	-	7,475	165,189	7,000
C Utilised Provisions										
14,000	-	14,000	16,000	-	16,000	-	-	-	30,000	-
Non-voted expenditure										
44,981	-	44,981	207,018	-	207,018	-	-	-	283,300	-
<i>Of which:</i>										
D National Insurance Fund										
44,981	-	44,981	207,018	-	207,018	-	-	-	283,300	-
Total Spending in DEL										
1,068,797	-71,310	997,487	3,443,049	-109,390	3,333,659	463,466	-98,000	365,466	4,370,454	332,441
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	65,156,723	-4,957	65,151,766	10	-	10	12,371,721	10
<i>Of which:</i>										
E Child Benefit										
-	-	-	11,786,942	-	11,786,942	10	-	10	11,581,766	10
F Tax Free Childcare										
-	-	-	709,319	-	709,319	-	-	-	283,231	-
G Providing payments in lieu of tax relief to certain bodies										
-	-	-	140,065	-	140,065	-	-	-	114,464	-
H Lifetime ISA										
-	-	-	420,000	-	420,000	-	-	-	278,010	-
I HMRC Administration										
-	-	-	30,000	-	30,000	-	-	-	51,000	-
J VOA - Payments of rates to LAs on behalf of certain bodies										
-	-	-	98,417	-4,957	93,460	-	-	-	93,460	-
K VOA Administration										
-	-	-	2,000	-	2,000	-	-	-	2,000	-
L Utilised Provisions										
-	-	-	-30,020	-	-30,020	-	-	-	-32,210	-
M COVID-19										
-	-	-	52,000,000	-	52,000,000	-	-	-	-	-

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme						Net	Net
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	10	11
1	2	3	4	5	6	7	8	9		
Non-voted expenditure										
-	-	-	43,679,636	-	43,679,636	-	-	-	33,729,022	-
<i>Of which:</i>										
N Personal Tax Credit										
-	-	-	31,448,676	-	31,448,676	-	-	-	21,498,000	-
O Other Reliefs and Allowances										
-	-	-	12,230,960	-	12,230,960	-	-	-	12,231,022	-
Total Spending in AME										
-	-	-	108,836,359	-4,957	108,831,402	10	-	10	46,100,743	10
Total for Estimate										
1,068,797	-71,310	997,487	112,279,408	-114,347	112,165,061	463,476	-98,000	365,476	50,471,197	332,451
<i>Of which:</i>										
Voted Expenditure										
1,023,816	-71,310	952,506	68,392,754	-114,347	68,278,407	463,476	-98,000	365,476	16,458,875	332,451
Non Voted Expenditure										
44,981	-	44,981	43,886,654	-	43,886,654	-	-	-	34,012,322	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	113,162,548	50,471,197	44,183,501
Net Capital Requirement	365,476	332,451	349,218
Accruals to cash adjustments	-383,886	-1,290,865	-343,926
<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	-379,428	-379,428	-289,157
New provisions and adjustments to previous provisions	-32,000	-53,000	-101,613
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-2,478	-2,478	3,924
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	128,014	-
Increase (-) / Decrease (+) in creditors	-	-1,016,183	-
Use of provisions	30,020	32,210	42,920
Removal of non-voted budget items	-43,931,635	-34,012,322	-28,450,040
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-43,931,635	-34,012,322	-28,450,040
Net Cash Requirement	69,212,503	15,500,461	15,738,753

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	1,054,797	1,094,530	873,493
<i>Less:</i>			
Administration DEL Income	-71,310	-71,310	-40,762
Net Administration Costs	983,487	1,023,220	832,731
Gross Programme Costs	112,293,428	49,531,080	43,523,901
<i>Less:</i>			
Programme DEL Income	-109,390	-109,390	-181,237
Programme AME Income	-4,957	-4,957	-4,894
Non-budget income	-	-200	-200
Net Programme Costs	112,179,081	49,416,533	43,337,570
Total Net Operating Costs	113,162,568	50,439,753	44,170,301
<i>Of which:</i>			
Resource DEL	4,301,146	4,338,254	3,909,004
Capital DEL	-	-31,254	-13,002
Resource AME	108,861,422	46,132,953	40,274,499
Capital AME	-	-	-
Non-budget	-	-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	-	31,254	13,002
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	200	200
Other adjustments	-20	-10	-2
Total Resource Budget	113,162,548	50,471,197	44,183,501
<i>Of which:</i>			
Resource DEL	4,331,146	4,370,454	3,951,922
Resource AME	108,831,402	46,100,743	40,231,579
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	113,162,548	50,471,197	44,183,501

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-180,700	-180,700	-221,999
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-71,310	-71,310	-36,711
<i>Of which:</i>			
A: HMRC Administration	-71,310	-71,310	-36,711
Other Income	-	-	-4,051
<i>Of which:</i>			
A: HMRC Administration	-	-	-4,051
Total Administration	-71,310	-71,310	-40,762
Programme			
Sales of Goods and Services	-109,390	-109,390	-177,503
<i>Of which:</i>			
A: HMRC Administration	-66,039	-60,690	-142,213
B: VOA Administration	-43,351	-48,700	-35,290
Other Income	-	-	-3,734
<i>Of which:</i>			
A: HMRC Administration	-	-	-3,331
B: VOA Administration	-	-	-403
Total Programme	-109,390	-109,390	-181,237
Voted Resource AME	-4,957	-4,957	-4,894
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-4,957	-4,957	-4,894
<i>Of which:</i>			
J: VOA - Payments of rates to LAs on behalf of certain bodies	-4,957	-4,957	-4,894
Total Programme	-4,957	-4,957	-4,894
Total Voted Resource Income	-185,657	-185,657	-226,893
Voted Capital DEL	-98,000	-98,000	-25,158
<i>Of which:</i>			
Programme			
Sales of Assets	-98,000	-98,000	-25,158
<i>Of which:</i>			
A: HMRC Administration	-98,000	-98,000	-24,978
B: VOA Administration	-	-	-180
Total Programme	-98,000	-98,000	-25,158
Total Voted Capital Income	-98,000	-98,000	-25,158

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					
	2020-21 Plans		2019-20 Provisions		2018-19 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)	-	-	-200	-200	-200	-200
Total	-	-	-200	-200	-200	-200

Detailed description of CFER sources

	£'000					
	2020-21 Plans		2019-20 Provisions		2018-19 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Bank Interest and Compensation	-	-	-200	-200	-200	-200
Total	-	-	-200	-200	-200	-200

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Jim Harra

Executive Agency Accounting Officers:

Melissa Tatton for sections B, J and K (Chief Executive of the Valuation Office Agency)

Jim Harra 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 F - Accounting Policy changes

We are considering revising our accounting policy regarding Corporation Tax Reliefs (CTR) to reflect the changes in Knowledge, Analysis and Intelligence (KAI) advised estimates of CTR outturn for prior years, as these updated values become available.

Part III: Note J - Staff Benefits

For the financial year 2020-21, budget holders have delegated authority to present reward vouchers to staff (grades from AA to Grade 6), under the terms of the Department's Reward and Recognition Scheme ("Simply Thanks"). The vouchers are for a range of well-known retail outlets and offer managers a quick way to show their appreciation for the good work and positive behaviours of staff and colleagues by awarding them £20 vouchers. The vouchers are funded from the Department's pre-existing budget for bonuses.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Legal claims – Costs that may be awarded should various legal cases in which HMRC is involved be determined against the department.	90,500
Guaranteed costs – possible liability where appointed liquidators have been guaranteed payment of their costs with a view to recovery of outstanding tax liabilities, 91 cases.	600
Other – the department has a further number of contingent liabilities.	91,200

HM Treasury

Introduction

1. This Supply Estimate covers 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 - Office for Budget Responsibility (including spending on the provision of independent forecasts to the Welsh Government, funded by a transfer from the Welsh Government), 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, 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. Investments in the Royal Mint and the Bank of England.
5. Financial stability measures and assistance to financial and non-financial institutions, businesses and individuals.
6. Spending on Help to Buy including the 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 2019-20 Annual Report and Accounts.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	268,807,000	8,050,000	276,857,000
Capital	9,710,000	-	9,710,000
Annually Managed Expenditure			
Resource	298,801,000	4,259,000	303,060,000
Capital	-1,329,980,000	-	-1,329,980,000
Total Net Budget			
Resource	567,608,000	12,309,000	579,917,000
Capital	-1,320,270,000	-	-1,320,270,000
Non-Budget Expenditure	-		
Net cash requirement	-923,791,000		

Amounts required in the year ending 31 March 2021 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 (including spending under the International Development Act 2002), the settlement of legal claims, the provision of guarantees and governmental response to the coronavirus Covid-19 pandemic. 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, 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.

Part I (*continued*)

Income arising from:

Recoveries in respect of administration of the Treasury, including income from tenants, recharges for work on financial stability issues, income from financial regulators, fees 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:

Spending by HM Treasury on 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 (including spending under the International Development Act 2002), spending on Help to Buy ISA and Governmental response to the coronavirus Covid-19 pandemic. Funding by core Treasury of tax costs and associated interest payments for certain retired police and fire service officers. Administration of the Equitable Life Payments Scheme.

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.

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 and the EU Withdrawal Agreement financial settlement.

Spending by the Financial Services Compensation Scheme, the Sovereign Grant to the Royal Household, UK Asset Resolution Limited and Help to Buy (HMT) Limited.

Non-cash items falling within AME.

Income arising from:

Transactions with financial institutions and public and private organisations, 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.

Part I (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	268,807,000	96,422,000	172,385,000
Capital	9,710,000	1,000,000	8,710,000
Annually Managed Expenditure			
Resource	298,801,000	83,000,000	215,801,000
Capital	-1,329,980,000	-	-1,329,980,000
Non-Budget Expenditure	-	-	-
Net cash requirement	-923,791,000	-	-923,791,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
317,107	-64,770	252,337	21,270	-4,800	16,470	9,710	-	9,710	361,607	190,348
<i>Of which:</i>										
A Core Treasury										
227,089	-25,000	202,089	5,569	-4,000	1,569	8,208	-	8,208	304,766	5,493
B Debt Management Office										
20,960	-1,770	19,190	5,200	-800	4,400	800	-	800	20,810	850
C Government Internal Audit Agency										
40,856	-38,000	2,856	-	-	-	-	-	-	2,350	-
D Office of Tax Simplification										
1,012	-	1,012	-	-	-	-	-	-	1,000	-
E Office for Budget Responsibility (Net)										
3,825	-	3,825	-	-	-	-	-	-	3,430	-
F IUK Investments Limited (Net)										
-	-	-	-	-	-	1	-	1	-	1
G IUK Investments Holdings Limited (Net)										
-	-	-	-	-	-	1	-	1	-	1
H HM Treasury UK Sovereign SUKUK plc (Net)										
-	-	-	1	-	1	-	-	-	1	-
I Royal Mint Advisory Committee on the design of coins (Net)										
1	-	1	-	-	-	-	-	-	1	-
J Departmental Unallocated Provision										
2,500	-	2,500	1,000	-	1,000	-	-	-	-	-
K Asian Infrastructure Investment Bank										
-	-	-	9,500	-	9,500	-	-	-	9,549	93,303
L National Infrastructure Commission										
5,000	-	5,000	-	-	-	700	-	700	5,000	700
M UK Government Investments Limited (Net)										
15,864	-	15,864	-	-	-	-	-	-	14,700	-
<i>Infrastructure Finance Unit Limited (Net)</i>										
-	-	-	-	-	-	-	-	-	-	90,000
Non-voted expenditure										
-	-	-	8,050	-	8,050	-	-	-	7,300	-
<i>Of which:</i>										
N Banking and gilts registration services										
-	-	-	8,050	-	8,050	-	-	-	7,300	-
Total Spending in DEL										
317,107	-64,770	252,337	29,320	-4,800	24,520	9,710	-	9,710	368,907	190,348

Part II: Subhead detail (*continued*)**£'000**

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	376,651	-77,850	298,801	283,500	-1,613,480	-1,329,980	61,095,894	-2,096,730
<i>Of which:</i>										
O Core Treasury (AME)										
-	-	-	250	-	250	-	-	-	21,850	-
P Provisions										
-	-	-	-500	-	-500	-	-	-	7,000	-
Q UK Coinage manufacturing costs										
-	-	-	10,000	-	10,000	-	-	-	12,000	-
R UK Coinage metal costs										
-	-	-	10,000	-2,000	8,000	-	-	-	12,700	-
S Royal Mint dividend										
-	-	-	-	-4,000	-4,000	-	-	-	-4,000	-
T Investment in the Bank of England										
-	-	-	-	-50,000	-50,000	-	-	-	-50,000	-
U Loans to Ireland										
-	-	-	-	-21,850	-21,850	-	-1,613,480	-1,613,480	-57,057	-1,613,480
V Sovereign Grant funding of Royal Household (Net)										
-	-	-	85,900	-	85,900	3,000	-	3,000	82,400	6,250
W Financial Services Compensation Scheme (Net)										
-	-	-	85,000	-	85,000	500	-	500	61,000	500
X UK Asset Resolution Limited (Net)										
-	-	-	175,000	-	175,000	-	-	-	50,000	-650,000
Y Help to Buy (HMT) Limited (Net)										
-	-	-	1	-	1	-	-	-	1	-
Z Help to Buy ISA										
-	-	-	10,000	-	10,000	175,000	-	175,000	10,000	160,000
AA UK Government Investments Limited (Net)										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
AB Infrastructure Finance Unit Limited (Net)										
-	-	-	-	-	-	105,000	-	105,000	-	-
<i>Assistance to financial institutions, businesses and individuals</i>										
-	-	-	-	-	-	-	-	-	13,949,000	-
<i>EU Withdrawal Agreement Financial Settlement</i>										
-	-	-	-	-	-	-	-	-	47,000,000	-
Non-voted expenditure										
-	-	-	4,759	-500	4,259	-	-	-	3,859	-
<i>Of which:</i>										
AC Royal Household Pensions										
-	-	-	4,400	-500	3,900	-	-	-	3,500	-
AD Civil List										
-	-	-	359	-	359	-	-	-	359	-

Part II: Subhead detail (*continued*)**£'000**

2020-21 Plans									2019-20 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
Total Spending in AME										
-	-	-	381,410	-78,350	303,060	283,500	-1,613,480	-1,329,980	61,099,753	-2,096,730
Total for Estimate										
317,107	-64,770	252,337	410,730	-83,150	327,580	293,210	-1,613,480	-1,320,270	61,468,660	-1,906,382
<i>Of which:</i>										
Voted Expenditure										
317,107	-64,770	252,337	397,921	-82,650	315,271	293,210	-1,613,480	-1,320,270	61,457,501	-1,906,382
Non Voted Expenditure										
-	-	-	12,809	-500	12,309	-	-	-	11,159	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	579,917	61,468,660	-15,008,062
Net Capital Requirement	-1,320,270	-1,906,382	-12,830,985
Accruals to cash adjustments	-171,129	-65,941,579	17,911,095
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-475,094	340,715	12,052,626
Add cash grant-in-aid	280,589	98,330	97,985
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,924	-15,005,924	13,997,640
New provisions and adjustments to previous provisions	500	-47,007,000	-135,252
Departmental Unallocated Provision	-3,500	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200	-200	-259
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-4,400,000	-8,315,160
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	32,500	32,500	213,515
Removal of non-voted budget items	-12,309	-11,159	-11,265
<i>Of which:</i>			
Consolidated Fund Standing Services	-11,950	-10,800	-10,906
Other adjustments	-359	-359	-359
Net Cash Requirement	-923,791	-6,390,460	-9,939,217

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	314,607	278,084	244,594
<i>Less:</i>			
Administration DEL Income	-64,770	-63,453	-58,984
Net Administration Costs	249,837	214,631	185,610
Gross Programme Costs	584,730	62,603,727	-13,895,035
<i>Less:</i>			
Programme DEL Income	-4,800	-23,141	-5,120
Programme AME Income	-78,350	-1,166,557	-1,165,202
Non-budget income	-112,083	-100,000	-270,339
Net Programme Costs	389,497	61,314,029	-15,335,696
Total Net Operating Costs	639,334	61,528,660	-15,150,086
<i>Of which:</i>			
Resource DEL	273,357	368,907	245,489
Capital DEL	-	-	-
Resource AME	303,060	61,099,753	-15,253,551
Capital AME	175,000	160,000	128,315
Non-budget	-112,083	-100,000	-270,339
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	3,500	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-175,000	-160,000	-128,315
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200,000	100,000	270,339
Other adjustments	-87,917	-	-
Total Resource Budget	579,917	61,468,660	-15,008,062
<i>Of which:</i>			
Resource DEL	276,857	368,907	245,993
Resource AME	303,060	61,099,753	-15,254,055
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	579,917	61,468,660	-15,008,062

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-69,570	-86,594	-64,104
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-64,770	-63,453	-44,489
<i>Of which:</i>			
A Core Treasury	-25,000	-26,553	-18,791
B Debt Management Office	-1,770	-3,000	-4,056
C Government Internal Audit Agency	-38,000	-33,900	-21,642
Other Income	-	-	-14,495
<i>Of which:</i>			
C Government Internal Audit Agency	-	-	-14,495
Total Administration	-64,770	-63,453	-58,984
Programme			
Sales of Goods and Services	-4,800	-23,141	-5,120
<i>Of which:</i>			
A Core Treasury	-4,000	-22,241	-4,316
B Debt Management Office	-800	-900	-804
Total Programme	-4,800	-23,141	-5,120
Voted Resource AME	-77,850	-1,165,557	-1,164,608
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-2,000	-3,500	-43,756
<i>Of which:</i>			
R UK Coinage metal costs	-2,000	-3,500	-19,541
Assistance to financial institutions, businesses and individuals	-	-	-24,215
Interest and Dividends	-75,850	-1,162,057	-1,120,852
<i>Of which:</i>			
S Royal Mint dividend	-4,000	-4,000	-4,000
T Investment in the Bank of England	-50,000	-50,000	-54,000
U Loans to Ireland	-21,850	-57,057	-86,620
Assistance to financial institutions, businesses and individuals	-	-1,051,000	-976,232
Total Programme	-77,850	-1,165,557	-1,164,608
Total Voted Resource Income	-147,420	-1,252,151	-1,228,712
Voted Capital DEL	-	-1,000	-722
<i>Of which:</i>			
Programme			
Sales of Assets	-	-1,000	-722
<i>Of which:</i>			
A Core Treasury	-	-1,000	-722
Total Programme	-	-1,000	-722

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

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Capital AME	-1,613,480	-1,613,480	-2,508,936
<i>Of which:</i>			
Programme			
Other Income	-	-	-2,506,750
<i>Of which:</i>			
<i>Sale of shares</i>	-	-	-2,506,750
Repayments	-1,613,480	-1,613,480	-2,186
<i>Of which:</i>			
U Loans to Ireland	-1,613,480	-1,613,480	-
<i>Assistance to financial institutions, businesses and individuals</i>	-	-	-2,186
Total Programme	-1,613,480	-1,613,480	-2,508,936
Total Voted Capital Income	-1,613,480	-1,614,480	-2,509,658

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					
	2020-21 Plans		2019-20 Provisions		2018-19 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)	-200,000	-9,208,898	-100,000	-6,920,000	-270,339	-9,684,761
Total	-200,000	-9,208,898	-100,000	-6,920,000	-270,339	-9,684,761

Detailed description of CFER sources

	£'000					
	2020-21 Plans		2019-20 Provisions		2018-19 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Pool Re insurance premiums	-200,000	-200,000	-100,000	-100,000	-182,422	-272,102
Accumulated cash from the Bank of England Asset Purchase Facility Fund	-	-9,008,898	-	-6,820,000	-87,917	-9,412,659
Total	-200,000	-9,208,898	-100,000	-6,920,000	-270,339	-9,684,761

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Tom Scholar
Executive Agency Accounting Officers:	
Sir Robert Stheeman	UK Debt Management Office
Elizabeth Honer	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:	
Beth Russell	Office of Tax Simplification
Mark Russell	UK Government Investments
Robert Chote	Office for Budget Responsibility
Charles Roxburgh	Infrastructure Finance Unit Limited
Anne Jessop	Royal Mint Advisory Committee on the design of coins etc
Caroline Rainbird	Financial Services Compensation Scheme
Michael Stevens	The Royal Household Sovereign Grant
Ian Hares	United Kingdom Asset Resolution Limited
Anna Caffyn	Help to Buy (HMT) Limited
Charles Roxburgh	IUK Investments Limited
Charles Roxburgh	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 (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
E	Office for Budget Responsibility	3,825	-	3,825
F	IUK Investments Limited	-	1	-
G	IUK Investments Holdings Limited	-	1	-
H	HM Treasury UK Sovereign SUKUK plc	1	-	-
I	Royal Mint Advisory Committee on the design of coins etc.	1	-	-
M	UK Government Investments Limited	15,864	-	15,864
V	Sovereign Grant funding of Royal Household	85,900	3,000	85,900
W	Financial Services Compensation Scheme	85,000	500	-
X	UK Asset Resolution Limited	175,000	-	175,000
Y	Help to Buy (HMT) Limited	1	-	-
AA	UK Government Investments Limited (AME)	1,000	-	-
AB	Infrastructure Finance Unit Limited	-	105,000	-
Total		366,592	108,502	280,589

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>1. 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).</p>	Up to 645,000,000
<p>2. 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.</p>	747,000
<p>3. On 17 March 2020, HM Treasury authorised the Bank of England to purchase high quality Commercial Paper from non-financial institutions that made a material contribution to the UK economy. This authorisation allowed the Bank of England to purchase Commercial Paper both on the primary and secondary market. The government has indemnified the Bank of England and the Covid Corporate Financing Facility Ltd, which is the fund specifically created to implement the facility, from any losses arising out of or in connection with the facility.</p>	Unquantifiable
<p>4. On the 31 March 2017, the Chancellor announced the sale of a portfolio of UKAR's B&B loan book assets to Prudential plc and funds managed by Blackstone. The proceeds from the sale were £11.4bn. The Treasury provided certain fundamental market standard warranties. The crystallisation of any liability is dependent on the occurrence and identification of any defects covered by the fundamental market standard warranties. The maximum potential liability is capped at the value of the sale proceeds; £11.4bn.</p>	11,400,000
<p>4. On 26 April 2018, the Chancellor announced the sale of a portfolio of UKAR's B&B loan book assets to an investor group led by Barclays. The proceeds from the sale were £5.3bn.</p> <p>The crystallisation of any liability is dependent on the occurrence and identification of any defects covered by the fundamental market standard warranties.</p>	<p>£5,300,000 and £1,100,000 remote contingent liabilities. £300,000 contingent liability.</p>
<p>The contingent liability includes certain remote fundamental market-standard warranties which are capped at 100% of the final sale price. The maximum contingent liability arising from these remote warranties is capped at the total consideration received, giving a maximum contingent liability of £5.3 billion. A separate set of fundamental market-standard warranties are capped at 20% of the final sale price, giving a maximum contingent liability of £1.1 billion.</p>	
<p>Further market-standard time and valued capped warranties and indemnities confirming regulatory, legislative, and contractual compliance have been provided to the purchasers. The maximum contingent liability arising is approximately £0.3 billion.</p>	

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

Nature of liability	£'000
<p>5. On the 27 September 2018, the Chancellor announced the sale of a portfolio of UKAR's B&B and NRAM loan book assets to Rothesay Life. The proceeds from the sale were £983 million. The remote contingent liability covers certain fundamental market standard warranties.</p>	983,000
<p>The crystallisation of any liability is dependent on the occurrence and identification of any defects covered by the fundamental market standard warranties. The maximum potential liability is capped at the value of the sale proceeds; £983 million.</p>	
<p>6. HM Treasury has taken on a contingent liability as a result of the sale of a portfolio of UKAR's B&B and NRAM loan book assets in April 2018. These market-standard time and value capped warranties and indemnities confirming regulatory, legislative and contractual compliance have been provided to the purchasers. The maximum contingent liability arising is approximately £49 million.</p>	49,000
<p>7. On 10 January 2019 the Economic Secretary to the Treasury announced the sale in December 2018 of a portfolio of UKAR's B&B and NRAM commercial loans to a consortium formed of Arrow Global Limited and Davidson Kempner European Partners LLP. The proceeds from the sale were £61 million.</p>	£58,200, £11,600 and £2,800 remote contingent liabilities
<p>The remote contingent liability covers certain fundamental market-standard warranties; the maximum contingent liability arising from these warranties is capped at £58.2 million. A separate set of intermediate market-standard warranties are capped at a maximum remote contingent liability of £11.6 million.</p>	
<p>HM Treasury also provided certain contractual rights to the purchasing consortium for the Sale & Leaseback arrangements. The resulting remote contingent liability has a maximum value of £2.8 million.</p>	
<p>8. HMT provided certain market-standard time and value capped warranties confirming regulatory, legislative and contractual compliance to the purchasers of a portfolio of UKAR's B&B and NRAM commercial loan in December 2018. The resulting contingent liability has a maximum value of £2.9 million.</p>	2,900
<p>9. On 2 April 2019 the Economic Secretary to the Treasury announced the sale in March 2019 of a portfolio of UKAR's NRAM together loans to Citi with majority funding from PIMCO. The proceeds from the sale were £4.9 billion. The remote contingent liability covers certain fundamental market standard warranties.</p>	4,900,000
<p>10. HM Treasury provided certain market-standard time and value capped warranties confirming regulatory, legislative and contractual compliance to purchasers of UKAR's NRAM together loans in March 2019. These gave rise to a contingent liability with a maximum value of £1 billion.</p>	1,000,000

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

Nature of liability	£'000
Other Contingent Liabilities	
11. 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
12. HM Treasury has confirmed to the FCA 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).	521,900
13. 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
14. 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
15. 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
16. 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
17. 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
18. HM Treasury has provided indemnities for the directors of IUK Investments Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
19. 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
20. 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
21. 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
22. HM Treasury has provided indemnities for the directors of UKGI Financing PLC against liabilities and losses incurred in the course of their actions.	Unquantifiable

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

Nature of liability	£'000
23. 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
24. 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
25. HMT provided an indemnity to Cabinet Office in respect of employer contributions payable to the civil service pensions scheme when the Royal Mint's pensions transferred under new fair deal. This would only materialise in the event that the Royal Mint failed to make payments to the PCSPS.	Unquantifiable
Statutory	
26. Pool Re and Pool Re (Nuclear) are responsible for arrangements for reinsurance of industrial and commercial property damage and consequential business interruption arising from terrorist attacks in Great Britain (excluding Northern Ireland). Treasury carries the contingent liability for these risks. These arrangements are given statutory authority under the Reinsurance (Acts of Terrorism) Act 1993.	Unquantifiable
27. The Bradford & Bingley plc Transfer of Securities and Property etc. Order 2008 requires HM Treasury to give a guarantee or to make other arrangements for the purposes of securing the assets of the remaining section of the Bradford & Bingley Pension Scheme are sufficient to meet its liabilities. This "remaining section" comprises the whole Scheme other than the portion relating to service with Bradford & Bingley International; responsibility for that latter part in effect transferred to Abbey on 29 September 2008. HM Treasury has therefore guaranteed to pay or procure the payment of any benefit amount which falls due for payment from the remaining section at a time when there are insufficient assets to pay that amount.	Unquantifiable
28. 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
29. 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.	36,000

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

Nature of liability	£'000
<p>30. The Treasury is a founder contributor of the Asian Infrastructure Bank (AIIB) and has made five capital contributions to the AIIB under the authority of the Asian Infrastructure Investment Bank (Initial Capital Contribution) Order 2015. Each payment has incurred a contingent liability which arises under the Articles of Agreement of the AIIB and for each payment of US\$122,180,000 creates a callable capital contribution of US\$488,760,000. The UK's contribution has been paid over five years, and now that the final payment has been made by the Treasury (in December 2019) the total callable capital is US\$2,443,800,000. (Treasury Minute dated 30 November 2015).</p>	<p>Unquantifiable (liability subject to US\$ exchange rate)</p>
<p>31. 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 83 in force at the end of March 2017. The maximum potential liability under this scheme cannot be quantified at present.</p>	<p>Unquantifiable</p>
<p>32. On 29 March 2017 the UK Government submitted notification to leave the EU in accordance with Article 50 of the Treaty on European Union (Article 50). The triggering of Article 50 starts a two-year negotiation process between the UK and EU. Any subsequent changes in legislation, regulation and funding arrangements are subject to the outcome of the negotiations. As a result, an unquantifiable remote contingent liability is disclosed.</p>	<p>Unquantifiable</p>

Cabinet Office

Introduction

The Cabinet Office is the centre of government. Its purpose is to:

1. Maintain the integrity of the Union, coordinate the security of the realm and sustain a flourishing democracy.
2. Support the design and implementation of HM Government's policies and the Prime Minister's priorities.
3. Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of the government.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	910,500,000	-137,000	910,363,000
Capital	311,379,000	-	311,379,000
Annually Managed Expenditure			
Resource	7,695,000	-	7,695,000
Capital	-	-	-
Total Net Budget			
Resource	918,195,000	-137,000	918,058,000
Capital	311,379,000	-	311,379,000
Non-Budget Expenditure	-		
Net cash requirement	1,300,127,000		

Amounts required in the year ending 31 March 2021 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 sustain a flourishing democracy; support the design and implementation of HM Government's policies and the Prime Minister's priorities; ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government.

Activities of the Government Property Agency, Civil Service Commission, Registrar of Consultant Lobbyists and Commission for Equality and Human Rights.

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.

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.

Underwriting of the Official Receiver, appointed as Liquidator, services provided to other government departments and apprenticeship training for staff.

Expenditure on non-current assets, depreciation, impairments, 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, income from services provided to other government departments, notional grant income relating to apprenticeship training for staff, deposits forfeited by candidates in an election, repayment of loan principal and related interest, sale or use of rights and assets, capital grant income, capital grant in kind income on receipt of donated assets, capital receipts and income on disposal of donated assets. Activities of the Government Property Agency, Registrar of Consultant Lobbyists and Commission for Equality and Human Rights.

Annually Managed Expenditure:

Expenditure arising from:

Provisions for early departures, dilapidations, onerous contracts, revaluation of assets and depreciation on donated assets, impairments 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
Departmental Expenditure Limit			
Resource	910,500,000	305,322,000	605,178,000
Capital	311,379,000	37,876,000	273,503,000
Annually Managed Expenditure			
Resource	7,695,000	2,475,000	5,220,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	1,300,127,000	371,449,000	928,678,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
890,765	-509,678	381,087	598,231	-68,818	529,413	323,079	-11,700	311,379	739,352	118,606
<i>Of which:</i>										
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy										
21,009	-	21,009	62,001	-	62,001	-	-	-	120,198	15,267
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities										
175,431	-242	175,189	305,770	-8,800	296,970	105,350	-	105,350	286,369	77,215
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government										
98,098	-49,636	48,462	140,809	-9,518	131,291	164,200	-	164,200	220,467	9,534
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities										
97,434	-	97,434	24,318	-	24,318	11,100	-	11,100	72,144	7,572
E Government Property Agency - Executive Agency										
483,565	-459,800	23,765	60,000	-50,500	9,500	42,429	-11,700	30,729	19,846	8,498
F Arm's Length Bodies (net)										
15,228	-	15,228	5,333	-	5,333	-	-	-	20,328	520
Non-voted expenditure										
-	-	-	-	-137	-137	-	-	-	326,025	-
<i>Of which:</i>										
G Cabinet Office CFER										
-	-	-	-	-137	-137	-	-	-	-135	-
<i>Elections</i>										
-	-	-	-	-	-	-	-	-	322,660	-
<i>UK Members of the European Parliament</i>										
-	-	-	-	-	-	-	-	-	3,500	-
Total Spending in DEL										
890,765	-509,678	381,087	598,231	-68,955	529,276	323,079	-11,700	311,379	1,065,377	118,606
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	7,695	-	7,695	-	-	-	14,012	-
<i>Of which:</i>										
H Cabinet Office AME										
-	-	-	95	-	95	-	-	-	5,500	-
I Government Property Agency - Executive Agency - AME										
-	-	-	7,600	-	7,600	-	-	-	8,512	-

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 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
Total Spending in AME										
-	-	-	7,695	-	7,695	-	-	-	14,012	-
Total for Estimate										
890,765	-509,678	381,087	605,926	-68,955	536,971	323,079	-11,700	311,379	1,079,389	118,606
<i>Of which:</i>										
Voted Expenditure										
890,765	-509,678	381,087	605,926	-68,818	537,108	323,079	-11,700	311,379	753,364	118,606
Non Voted Expenditure										
-	-	-	-	-137	-137	-	-	-	326,025	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	918,058	1,079,389	617,004
Net Capital Requirement	311,379	118,606	131,643
Accruals to cash adjustments	70,553	65,958	-29,518
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-20,561	-20,848	-2,122
Add cash grant-in-aid	20,555	20,248	4,524
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-72,221	-66,739	-50,071
New provisions and adjustments to previous provisions	-6,600	-8,017	14,197
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-620	-686	-1,092
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	125,000	102,000	21,943
Increase (-) / Decrease (+) in creditors	25,000	40,000	-17,392
Use of provisions	-	-	495
Removal of non-voted budget items	137	-326,025	-94,143
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-326,160	-1,825
Other adjustments	137	135	140
Net Cash Requirement	1,300,127	937,928	624,986

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	890,577	1,151,908	637,773
<i>Less:</i>			
Administration DEL Income	-509,678	-799,626	-440,234
Net Administration Costs	380,899	352,282	197,539
Gross Programme Costs	684,010	879,227	467,096
<i>Less:</i>			
Programme DEL Income	-80,518	-100,289	-75,524
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	603,492	778,938	391,763
Total Net Operating Costs	984,579	1,131,130	589,302
<i>Of which:</i>			
Resource DEL	910,363	1,061,877	551,166
Capital DEL	66,521	55,241	53,426
Resource AME	7,695	14,012	-15,290
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	-66,521	-55,241	-53,426
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	3,500	81,128
Total Resource Budget	918,058	1,079,389	617,004
<i>Of which:</i>			
Resource DEL	910,363	1,065,377	632,789
Resource AME	7,695	14,012	-15,785
<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	137	135	140
Other adjustments	-137	-135	-140
Total Resource (Estimate)	918,058	1,079,389	617,004

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-578,496	-878,283	-500,866
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-254,490	-578,913	-343,003
<i>Of which:</i>			
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-	413	-475
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-242	-17,483	-10,423
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-33,748	-398,066	-260,516
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-	-8,039	-474
E Government Property Agency - Executive Agency	-220,500	-155,738	-71,115
Interest and Dividends	-15,888	-27,913	-14,032
<i>Of which:</i>			
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-	-	-1
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-15,888	-27,913	-14,031
Other Income	-239,300	-192,800	-83,199
<i>Of which:</i>			
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-	-	-557
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-	-	-14
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-	-	-414
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-	-	-1,794
E Government Property Agency - Executive Agency	-239,300	-192,800	-80,420
Total Administration	-509,678	-799,626	-440,234
Programme			
EU Grants Received	-	-	-493
<i>Of which:</i>			
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-	-	-493
Sales of Goods and Services	-68,818	-54,197	-43,764
<i>Of which:</i>			
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-	-23,791	-16,828

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-8,800	-384	50
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-9,518	933	-15,859
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-	-26,170	-6,859
E Government Property Agency - Executive Agency	-50,500	-4,785	-4,268
Interest and Dividends	-	-24,460	-6,105
<i>Of which:</i>			
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-	-	-1
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-	-24,460	-6,104
Other Income	-	-	-10,270
<i>Of which:</i>			
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-	-	-671
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-	-	-5,231
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-	-	-2,035
E Government Property Agency - Executive Agency	-	-	-2,333
Total Programme	-68,818	-78,657	-60,632
Total Voted Resource Income	-578,496	-878,283	-500,866
Voted Capital DEL	-11,700	-38,444	-14,759

Of which:

Programme

Sales of Assets

Of which:

A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy

B Support the design and implementation of HM Government's policies and the Prime Minister's priorities

C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government

D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities

E Government Property Agency - Executive Agency

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Other Grants	-11,700	-21,632	-14,752
<i>Of which:</i>			
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-	-12	-7
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-	-	-8,522
E Government Property Agency - Executive Agency	-11,700	-21,620	-6,223
Total Programme	-11,700	-38,444	-14,759
Total Voted Capital Income	-11,700	-38,444	-14,759

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					
	2020-21 Plans		2019-20 Provisions		2018-19 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-137	-137	-135	-135	-140	-140
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (NOT in the SoCNE)	-	-	-22,555	-22,555	-29,853	-25,853
Total	-137	-137	-22,690	-22,690	-29,993	-25,993

Detailed description of CFER sources

	£'000					
	2020-21 Plans		2019-20 Provisions		2018-19 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Registration fees from Consultant Lobbyists	-137	-137	-135	-135	-140	-140
Non-Budget						
Forfeited deposits in elections	-	-	-555	-555	-5	-5
Liquidation of Carillion plc	-	-	-22,000	-22,000	-	-
Disposal of shareholding in MyCSP Limited	-	-	-	-	-8,000	-4,000
Disposal of Sunningdale Park	-	-	-	-	-21,848	-21,848
Total	-137	-137	-22,690	-22,690	-29,993	-25,993

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, Chief Executive of the Civil Service and Cabinet Office Permanent Secretary
Additional Accounting Officers:	Thalia Baldwin, Director of the Geospatial Commission Michael Parson, Cabinet Office Chief Operating Officer (CO Corporate Services) and Director General, Government Property, Office of Government Property
Executive Agency Accounting Officers:	
Simon Tse	Chief Executive, Crown Commercial Service
Steven Boyd	Chief Executive, Government Property 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:	
Harry Rich	Registrar of Consultant Lobbyists
Peter J Lawrence, OBE	Chief Executive, Civil Service Commission
Rebecca Hilsenrath	Chief Executive, Equality and Human Rights Commission

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
DEL - F	Civil Service Commission	2,335	-	2,335
DEL - F	Commission for Equality and Human Rights	17,921	-	17,915
DEL - F	Registrar of Consultant Lobbyists (Expenditure)	305	-	305
Total		20,561	-	20,555

The Civil Service Commission includes:

The Advisory Committee on Business Appointments (ACOBA), an advisory non-departmental public body; and
Office of the Commissioner for Public Appointments (OCPA), a statutory office.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Indemnity for Returning Officers at the UK Parliamentary elections, May 2015, June 2017 and December 2019	Unquantifiable

For the purposes of UK Parliamentary elections, Returning Officers and Acting Returning Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The Cabinet Office provided an indemnity to Returning Officers for the UK Parliamentary general election held on 7 May 2015. The indemnity covers the costs of any claims against them, which are not covered under the existing insurance policies that Returning Officers hold.

The indemnity covers costs arising in relation to UK Parliamentary elections including by-elections, where the date of the poll is on or before the 31 March 2020. This indemnity also applied to the early general elections held on 8 June 2017 and 12 December 2019 and will apply to any by-elections held until 31 March 2020. A new indemnity will be put in place after this date to cover any UK parliamentary elections, including by-elections, that may take place before the next scheduled General Elections in May 2024.

Indemnity for Returning Officers at the Police and Crime Commissioner elections, May 2016	Unquantifiable
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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 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 that 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 that are held prior to the next scheduled Police and Crime Commissioner elections in May 2020. A new indemnity will be put in place to cover the 7 May 2020 Police and Crime Commissioner elections and any subsequent by-elections held prior to the next scheduled polls in May 2024.

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

Nature of liability	£'000
Indemnity for Petition Officers	Unquantifiable
<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.</p> <p>The Cabinet Office has not provided an indemnity for Petition Officers previously as the Recall Petition legislation came into effect only in 2015. This follows the same process where the Cabinet Office has provided an indemnity to Returning Officers for the UK Parliamentary elections in May 2015, as well as all other recent electoral events.</p> <p>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>	
Indemnity for the Official Receiver	Unquantifiable
<p>The government has indemnified the Official Receiver, appointed as Liquidator of Carillion plc and certain other companies in its group, for actions he undertakes as Receiver in respect of any claims and proceedings that are made against him personally.</p> <p>The indemnity does not extend to any costs which may legitimately be charged to the company or companies in liquidation. This will enable the Official Receiver to ensure the orderly winding up of the group's activities and in particular safeguard the continuity of public services. The indemnity was provided on 15 January 2018 and may be terminated by government giving not less than 14 days' notice.</p>	
Indemnity for Ventilator Provider, 2020	Unquantifiable
<p>In agreeing the emergency provision of Ventilators, Cabinet Office have provided indemnities.</p> <p>Indemnity one is for the third party Intellectual Property Rights for the designers of the RMVSSs and for the contract manufacturers of RMVSSs. The basic functionality of a ventilator is well understood and we believe that the risk here is low. Indemnity two is for the product liability for the designers of the RMVSSs and for the contract manufacturers of RMVSSs. The need is driven by the unprecedented speed of the development of this medical device compared to typical development times frequently measured in months and years.</p> <p>This indemnity was issued as part of contracts signed 26 March to 28 March 2020. Where the Cabinet Office extend the provisions of these now standard terms for accelerated manufacturing process, similar indemnities will be offered.</p>	

Scotland Office and Office of the Advocate General

Introduction

1. The Estimate provides for support for the Secretary of State for Scotland and the Advocate General for Scotland to deliver the the Department's objectives of strengthening and sustaining the Union, being Scotland's voice in Whitehall and championing the UK Government in Scotland, and protecting the UK Government's interests in the courts and providing advice on policy and legislation.
2. The Estimate provides for the administration costs of the Scotland Office and Office of the Advocate General, the salaries of the Secretary of State, his Parliamentary Under Secretary of State, the Advocate General for Scotland, the costs of the Boundary Commission for Scotland and payments to the Scottish Consolidated Fund.
3. 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.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	10,655,000	-	10,655,000
Capital	50,000	-	50,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	10,655,000	-	10,655,000
Capital	50,000	-	50,000
Non-Budget Expenditure	39,829,109,000		
Net cash requirement	39,839,714,000		

Amounts required in the year ending 31 March 2021 for expenditure by Scotland Office and Office of the Advocate General on:

Departmental Expenditure Limit:Expenditure arising from:

Administration costs in supporting the Secretary of State for Scotland and the Advocate General for Scotland; providing advice on policy and legislation; Boundary Commission for Scotland; capital, and associated non-cash costs.

Income arising from:

Rental income; receipts from 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
Departmental Expenditure Limit			
Resource	10,655,000	4,605,000	6,050,000
Capital	50,000	23,000	27,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	39,829,109,000	13,983,332,000	25,845,777,000
Net cash requirement	39,839,714,000	13,987,927,000	25,851,787,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
13,940	-3,753	10,187	468	-	468	50	-	50	11,971	490
<i>Of which:</i>										
A Scotland Office and Office of The Advocate General										
13,940	-3,753	10,187	60	-	60	50	-	50	11,671	490
B Boundary Commission For Scotland										
-	-	-	408	-	408	-	-	-	300	-
Total Spending in DEL										
13,940	-3,753	10,187	468	-	468	50	-	50	11,971	490
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-	-	-	-	-	-	900	-
<i>Of which:</i>										
Provision to cover lease break for the relocation to the Edinburgh Hub										
-	-	-	-	-	-	-	-	-	900	-
Total Spending in AME										
-	-	-	-	-	-	-	-	-	900	-
Non-Budget spending										
Voted expenditure										
-	-	-	39,829,109	-	39,829,109	-	-	-	31,548,743	-
<i>Of which:</i>										
C Grant Payable to The Scottish Consolidated Fund										
-	-	-	28,405,419	-	28,405,419	-	-	-	19,864,743	-
D Payover of Scottish Rate of Income Tax to Scottish Consolidated Fund										
-	-	-	11,423,690	-	11,423,690	-	-	-	11,684,000	-
Total Non-Budget Spending										
-	-	-	39,829,109	-	39,829,109	-	-	-	31,548,743	-
Total for Estimate										
13,940	-3,753	10,187	39,829,577	-	39,829,577	50	-	50	31,561,614	490
<i>Of which:</i>										
Voted Expenditure										
13,940	-3,753	10,187	39,829,577	-	39,829,577	50	-	50	31,561,614	490
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	39,839,764	31,561,614	29,972,506
Net Capital Requirement	50	490	11
Accruals to cash adjustments	-100	899	-63
<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	-60	-60	-24
New provisions and adjustments to previous provisions	-	-900	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-40	-41	-39
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	1,900	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	39,839,714	31,563,003	29,972,454

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	13,940	15,846	13,612
<i>Less:</i>			
Administration DEL Income	-3,753	-4,235	-4,015
Net Administration Costs	10,187	11,611	9,597
Gross Programme Costs	39,829,577	31,550,003	29,962,909
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	39,829,577	31,550,003	29,962,909
Total Net Operating Costs	39,839,764	31,561,614	29,972,506
<i>Of which:</i>			
Resource DEL	10,655	11,971	9,806
Capital DEL	-	-	-
Resource AME	-	900	-
Capital AME	-	-	-
Non-budget	39,829,109	31,548,743	29,962,700
<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	-39,829,109	-31,548,743	-29,962,700
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	10,655	12,871	9,806
<i>Of which:</i>			
Resource DEL	10,655	11,971	9,806
Resource AME	-	900	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	39,829,109	31,548,743	29,962,700
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	39,839,764	31,561,614	29,972,506

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-3,753	-4,235	-4,015
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-3,753	-4,235	-4,015
<i>Of which:</i>			
A Scotland Office and Office of The Advocate General	-3,753	-4,235	-4,015
Total Administration	-3,753	-4,235	-4,015
Total Voted Resource Income	-3,753	-4,235	-4,015

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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

In discharging these responsibilities, particular regard is given to:

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

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

Wales Office

Introduction

- 1 To support the Secretary of State for Wales and the Parliamentary Under Secretaries of State in promoting the best interests of Wales within a stronger United Kingdom and to ensure Welsh interests are represented at the heart of the UK Government and the UK Government's responsibilities are represented in Wales.
- 2 This Estimate provides for the administration costs of the Office, the salary of the Secretary of State, Lord Lieutenant expenses and payments to the Welsh Consolidated Fund.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	5,200,000	-	5,200,000
Capital	30,000	-	30,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	5,200,000	-	5,200,000
Capital	30,000	-	30,000
Non-Budget Expenditure	18,600,257,000		
Net cash requirement	18,605,281,000		

Amounts required in the year ending 31 March 2021 for expenditure by Wales Office on:

Departmental Expenditure Limit:Expenditure arising from:

Administration costs for the Wales Office; Lord Lieutenant's expenditure; capital, and associated non-cash costs; other non-cash costs.

Income arising from:

Receipts from accommodation.

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
Departmental Expenditure Limit			
Resource	5,200,000	2,296,000	2,904,000
Capital	30,000	14,000	16,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	18,600,257,000	6,976,050,000	11,624,207,000
Net cash requirement	18,605,281,000	6,978,296,000	11,626,985,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
5,081	-117	4,964	236	-	236	30	-	30	5,082	50
<i>Of which:</i>										
A Wales Office										
5,081	-117	4,964	236	-	236	30	-	30	5,082	50
Total Spending in DEL										
5,081	-117	4,964	236	-	236	30	-	30	5,082	50
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-	-	-	-	-	-	243	-
<i>Of which:</i>										
<i>Provisions</i>										
-	-	-	-	-	-	-	-	-	243	-
Total Spending in AME										
-	-	-	-	-	-	-	-	-	243	-
Non-Budget spending										
Voted expenditure										
-	-	-	18,600,257	-	18,600,257	-	-	-	15,907,633	-
<i>Of which:</i>										
B Grant Payable to the Welsh Consolidated Fund										
-	-	-	16,430,589	-	16,430,589	-	-	-	13,848,633	-
C Payover of Welsh Rates of Income Tax to Welsh Consolidated Fund										
-	-	-	2,169,668	-	2,169,668	-	-	-	2,059,000	-
Total Non-Budget Spending										
-	-	-	18,600,257	-	18,600,257	-	-	-	15,907,633	-
Total for Estimate										
5,081	-117	4,964	18,600,493	-	18,600,493	30	-	30	15,912,958	50
<i>Of which:</i>										
Voted Expenditure										
5,081	-117	4,964	18,600,493	-	18,600,493	30	-	30	15,912,958	50
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	18,605,457	15,912,958	14,586,680
Net Capital Requirement	30	50	18
Accruals to cash adjustments	-206	-444	-141
<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	-175	-170	-141
New provisions and adjustments to previous provisions	-	-243	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-31	-31	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	18,605,281	15,912,564	14,586,557

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	5,081	4,707	4,557
<i>Less:</i>			
Administration DEL Income	-117	-115	-100
Net Administration Costs	4,964	4,592	4,457
Gross Programme Costs	18,600,493	15,908,366	14,582,223
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-34,000	-25,000	-
Net Programme Costs	18,566,493	15,883,366	14,582,223
Total Net Operating Costs	18,571,457	15,887,958	14,586,680
<i>Of which:</i>			
Resource DEL	5,200	5,082	4,640
Capital DEL	-	-	-
Resource AME	-	243	-
Capital AME	-	-	-
Non-budget	18,566,257	15,882,633	14,582,040
<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	-18,600,257	-15,907,633	-14,582,040
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	34,000	25,000	-
Other adjustments	-	-	-
Total Resource Budget	5,200	5,325	4,640
<i>Of which:</i>			
Resource DEL	5,200	5,082	4,640
Resource AME	-	243	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	18,600,257	15,907,633	14,582,040
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resou	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	18,605,457	15,912,958	14,586,680

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-117	-115	-100
<i>Of which:</i>			
Administration			
Other Income	-117	-115	-100
<i>Of which:</i>			
A Wales Office	-117	-115	-100
Total Administration	-117	-115	-100
Total Voted Resource Income	-117	-115	-100

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
	2020-21 Plans		2019-20 Provisions		2018-19 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)	-34,000	-34,000	-25,000	-25,000	-	-	
Total	-34,000	-34,000	-25,000	-25,000	-	-	

Detailed description of CFER sources

							£'000
	2020-21 Plans		2019-20 Provisions		2018-19 Outturn		
	Income	Receipts	Income	Receipts	Income	Receipts	
Non-Budget							
Receipts surrendered from the Welsh Consolidated Fund and Welsh Government under the Government of Wales Act 2006.	-34,000	-34,000	-25,000	-25,000	-	-	
Total	-34,000	-34,000	-25,000	-25,000	-	-	

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

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

In discharging these responsibilities, particular regard is given to:

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

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

Northern Ireland Office

Introduction

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
Departmental Expenditure Limit			
Resource	24,331,000	-	24,331,000
Capital	260,000	-	260,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	24,331,000	-	24,331,000
Capital	260,000	-	260,000
Non-Budget Expenditure	22,602,884,000		
Net cash requirement	22,625,252,000		

Amounts required in the year ending 31 March 2021 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, Northern Ireland Human Rights Commission and Commissions or Reviews arising from the Belfast/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, Parades Commission for Northern Ireland, Civil Service Commissioners for Northern Ireland, the Independent Reporting Commission, compensation schemes under the Justice and Security (Northern Ireland) Act 2007 and Terrorism Act 2000 and certain other grants. Expenditure arising from the Stormont House Agreement, the Fresh Start Agreement, and New Decade New Approach. Expenditure on arrangements for the running of Hillsborough Castle. This will include associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

Recoupment of electoral expenses, receipts from the use of video conferencing facilities, fees and costs recovered or received for work done for other departments, freedom of information receipts, data protection act receipts, recovery of compensation paid, recoupment of grant funding, costs and fees awarded in favour of the Crown. 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.

			£
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	24,331,000	10,865,000	13,466,000
Capital	260,000	113,000	147,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	22,602,884,000	7,199,145,000	15,403,739,000
Net cash requirement	22,625,252,000	7,209,131,000	15,416,121,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
24,142	-5,631	18,511	5,931	-111	5,820	260	-	260	31,500	825
<i>Of which:</i>										
A Northern Ireland Office										
24,142	-5,631	18,511	4,060	-111	3,949	260	-	260	29,209	825
B NI Human Rights Commission (net)										
-	-	-	1,115	-	1,115	-	-	-	1,115	-
C Parades Commission (net)										
-	-	-	755	-	755	-	-	-	755	-
D Independent Reporting Commission (net)										
-	-	-	1	-	1	-	-	-	421	-
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	9,119	-
<i>Of which:</i>										
<i>Funding of Elections</i>										
-	-	-	-	-	-	-	-	-	9,119	-
Total Spending in DEL										
24,142	-5,631	18,511	5,931	-111	5,820	260	-	260	40,619	825
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-	-	-	-	-	-	1,000	-
<i>Of which:</i>										
<i>Northern Ireland Office</i>										
-	-	-	-	-	-	-	-	-	1,000	-
Total Spending in AME										
-	-	-	-	-	-	-	-	-	1,000	-
Non-Budget spending										
Voted expenditure										
-	-	-	22,602,884	-	22,602,884	-	-	-	16,888,240	-
<i>Of which:</i>										
E Grant Payable to The Northern Ireland Consolidated Fund										
-	-	-	22,602,884	-	22,602,884	-	-	-	16,888,240	-
Total Non-Budget Spending										
-	-	-	22,602,884	-	22,602,884	-	-	-	16,888,240	-
Total for Estimate										
24,142	-5,631	18,511	22,608,815	-111	22,608,704	260	-	260	16,929,859	825
<i>Of which:</i>										
Voted Expenditure										
24,142	-5,631	18,511	22,608,815	-111	22,608,704	260	-	260	16,920,740	825
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	9,119	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	22,627,215	16,929,859	15,242,124
Net Capital Requirement	260	825	451
Accruals to cash adjustments	-2,223	-3,202	-1,700
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,871	-2,291	-1,206
Add cash grant-in-aid	1,817	2,237	2,255
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,046	-2,046	-1,896
New provisions and adjustments to previous provisions	-	-1,000	-755
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-123	-102	-98
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-9,119	-403
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-9,119	-403
Other adjustments	-	-	-
Net Cash Requirement	22,625,252	16,918,363	15,240,472

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	24,142	29,394	22,421
<i>Less:</i>			
Administration DEL Income	-5,631	-5,625	-4,496
Net Administration Costs	18,511	23,769	17,925
Gross Programme Costs	22,608,815	16,906,201	15,225,168
<i>Less:</i>			
Programme DEL Income	-111	-111	-252
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	22,608,704	16,906,090	15,224,916
Total Net Operating Costs	22,627,215	16,929,859	15,242,841
<i>Of which:</i>			
Resource DEL	24,331	40,619	24,369
Capital DEL	-	-	-
Resource AME	-	1,000	755
Capital AME	-	-	-
Non-budget	22,602,884	16,888,240	15,217,717
<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	-22,602,884	-16,888,240	-15,217,000
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-717
Total Resource Budget	24,331	41,619	25,124
<i>Of which:</i>			
Resource DEL	24,331	40,619	24,369
Resource AME	-	1,000	755
<i>Adjustments to include:</i>			
Grants to devolved administrations	22,602,884	16,888,240	15,217,000
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	22,627,215	16,929,859	15,242,124

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-5,742	-5,736	-4,748
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-5,631	-5,625	-4,496
<i>Of which:</i>			
A Northern Ireland Office	-5,631	-5,625	-4,496
Total Administration	-5,631	-5,625	-4,496
Programme			
Sales of Goods and Services	-111	-111	-252
<i>Of which:</i>			
A Northern Ireland Office	-111	-111	-252
Total Programme	-111	-111	-252
Total Voted Resource Income	-5,742	-5,736	-4,748

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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: Madeleine Allesandri

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

ALB Accounting Officers:

David Russell	Northern Ireland Human Rights Commission
Nuala Higgins	Parades Commission for Northern Ireland
Jenny Bell	Independent Reporting Commission

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
B		NI Human Rights Commission	1,115		1,074
C		NI Parades Commission	755		742
D		Independent Reporting Commission	1		1
Total			1,871	-	1,817

National Savings and Investments

Introduction

1. This Estimate provides for the expenditure on the administration of the National Savings and Investments.
2. National Savings and Investments aims to inspire a stronger savings culture and believes everyone should have the opportunity to save confidently. To achieve this, its core objective is to provide cost-effective financing for government and the public good. National Savings and Investments is committed to offering trusted savings and investments propositions, and to balancing the interests of its savers, taxpayers and the market. Products cover fixed rate, variable rate and prize based Premium Bonds. National Savings and Investments is also leveraging its core infrastructure and capability by delivering other valued services for government.
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, National Savings and Investments entered into a new seven-year Public-Private Partnership contract with Atos for the provision of operational services which came into effect on 1 April 2014. National Savings and Investments have since extended the contract for a further three years to March 2024. 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 three year contract extension value is estimated to be over £300 million. 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 National Savings and Investments Annual Report and Accounts 2020.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	127,370,000	-	127,370,000
Capital	660,000	-	660,000
Annually Managed Expenditure			
Resource	3,300,000	-	3,300,000
Capital	-	-	-
Total Net Budget			
Resource	130,670,000	-	130,670,000
Capital	660,000	-	660,000
Non-Budget Expenditure	-		
Net cash requirement	131,990,000		

Amounts required in the year ending 31 March 2021 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. Other payments including payments in respect of recovered losses. And expenditure on capital items.

Income arising from:

The leveraging of National Savings and Investments core infrastructure and capabilities and associated contracts including rent receipts and other receipts such as loss recovery payments and receipts to enable access to NS and I product. The sale of National Savings and Investments properties resulting in some capital income that will be used as sale proceeds against the disposed assets.

Annually Managed Expenditure:

Expenditure arising from:

Non-cash movements in provisions including changes to fair value of National Savings and Investment's properties.

National Savings and Investments will account for this Estimate.

Part I (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	127,370,000	55,482,000	71,888,000
Capital	660,000	293,000	367,000
Annually Managed Expenditure			
Resource	3,300,000	1,485,000	1,815,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	131,990,000	57,512,000	74,478,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
248,370	-121,000	127,370	-	-	-	660	-	660	123,294	650
<i>Of which:</i>										
A Administration										
248,370	-121,000	127,370	-	-	-	660	-	660	123,294	650
Total Spending in DEL										
248,370	-121,000	127,370	-	-	-	660	-	660	123,294	650
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	3,300	-	3,300	-	-	-	3,300	-
<i>Of which:</i>										
B Administration										
-	-	-	3,300	-	3,300	-	-	-	3,300	-
Total Spending in AME										
-	-	-	3,300	-	3,300	-	-	-	3,300	-
Total for Estimate										
248,370	-121,000	127,370	3,300	-	3,300	660	-	660	126,594	650
<i>Of which:</i>										
Voted Expenditure										
248,370	-121,000	127,370	3,300	-	3,300	660	-	660	126,594	650
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	130,670	126,594	127,228
Net Capital Requirement	660	650	-
Accruals to cash adjustments	660	560	-5,800
<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	-5,400	-5,500	-265
New provisions and adjustments to previous provisions	-300	-300	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-640	-640	-450
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	4,000	4,000	-4,500
Increase (-) / Decrease (+) in creditors	3,000	3,000	-585
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	131,990	127,804	121,428

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	248,370	244,294	188,664
<i>Less:</i>			
Administration DEL Income	-121,000	-121,000	-61,378
Net Administration Costs	127,370	123,294	127,286
Gross Programme Costs	9,300	-3,700	-2,652
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	9,300	-3,700	-2,652
Total Net Operating Costs	136,670	119,594	124,634
<i>Of which:</i>			
Resource DEL	127,370	123,294	127,286
Capital DEL	-	-	-
Resource AME	3,300	3,300	-58
Capital AME	-	-	-
Non-budget	6,000	-7,000	-2,594
<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	-6,000	7,000	2,594
Total Resource Budget	130,670	126,594	127,228
<i>Of which:</i>			
Resource DEL	127,370	123,294	127,286
Resource AME	3,300	3,300	-58
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	130,670	126,594	127,228

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-121,000	-121,000	-61,378
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-121,000	-121,000	-60,738
<i>Of which:</i>			
A Administration	-121,000	-121,000	-60,738
Other Income	-	-	-640
<i>Of which:</i>			
Administration	-	-	-640
Total Administration	-121,000	-121,000	-61,378
Total Voted Resource Income	-121,000	-121,000	-61,378

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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

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

Charity Commission

Introduction

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.

Part I

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	29,200,000	-	29,200,000
Capital	2,200,000	-	2,200,000
Annually Managed Expenditure	-	-	-
Resource	-	-	-
Capital			
Total Net Budget			
Resource	29,200,000	-	29,200,000
Capital	2,200,000	-	2,200,000
Non-Budget Expenditure	-		
Net Cash Requirement	29,374,000		

Amounts required in the year ending 31 March 2021 expenditure by the 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.

Charity Commission will account for this Estimate.

Part I

			£
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	29,200,000	12,169,000	17,031,000
Capital	2,200,000	540,000	1,660,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	29,374,000	11,913,000	17,461,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
31,500	-2,300	29,200	-	-	-	2,200	-	2,200	27,493	2,200
<i>Of which:</i>										
A Giving the public confidence in the integrity of charity										
31,500	-2,300	29,200	-	-	-	2,200	-	2,200	27,493	2,200
Total Spending in DEL										
31,500	-2,300	29,200	-	-	-	2,200	-	2,200	27,493	2,200
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-	-	-	-	-	-	200	-
<i>Of which:</i>										
<i>Provisions within AME</i>										
-	-	-	-	-	-	-	-	-	200	-
Total Spending in AME										
-	-	-	-	-	-	-	-	-	200	-
Total for Estimate										
31,500	-2,300	29,200	-	-	-	2,200	-	2,200	27,693	2,200
<i>Of which:</i>										
Voted Expenditure										
31,500	-2,300	29,200	-	-	-	2,200	-	2,200	27,693	2,200
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	29,200	27,693	25,956
Net Capital Requirement	2,200	2,200	2,196
Accruals to cash adjustments	-2,026	-2,420	-1,668
<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	-1,950	-2,150	-1,596
New provisions and adjustments to previous provisions	-	-200	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-76	-70	-72
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	29,374	27,473	26,484

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	31,500	29,793	27,456
<i>Less:</i>			
Administration DEL Income	-2,300	-2,300	-1,500
Net Administration Costs	29,200	27,493	25,956
Gross Programme Costs	-	200	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	-	200	-
Total Net Operating Costs	29,200	27,693	25,956
<i>Of which:</i>			
Resource DEL	29,200	27,493	25,956
Capital DEL	-	-	-
Resource AME	-	200	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	29,200	27,693	25,956
<i>Of which:</i>			
Resource DEL	29,200	27,493	25,956
Resource AME	-	200	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	29,200	27,693	25,956

Part III: Note B - Analysis of Departmental Income

	£'000		
	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-2,300	-2,300	-1,500
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-2,300	-2,300	-1,500
<i>Of which:</i>			
A: Giving the public confidence in the integrity of charity	-2,300	-2,300	-1,500
Total Administration	-2,300	-2,300	-1,500
Total Voted Resource Income	-2,300	-2,300	-1,500

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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

In discharging these responsibilities, particular regard is given to:

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

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

Competition and Markets Authority

Introduction

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 and Markets Authority.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	95,269,000	-	95,269,000
Capital	1,000,000	-	1,000,000
Annually Managed Expenditure			
Resource	10,000,000	-	10,000,000
Capital	-	-	-
Total Net Budget			
Resource	105,269,000	-	105,269,000
Capital	1,000,000	-	1,000,000
Non-Budget Expenditure	-		
Net cash requirement	92,783,000		

Amounts required in the year ending 31 March 2021 for expenditure by Competition and Markets Authority on:

Departmental Expenditure Limit:Expenditure arising from:

Advancing and safeguarding the economic interests of UK consumers, businesses and the economy; enforcing competition and consumer law, including payment for information; analysing and monitoring markets; merger control; advocacy; information, education and advice; costs in respect of reactive and proactive litigation; administrative and operational costs; associated depreciation and any other non-cash items falling in DEL. Work to support HM Government with Post European Union exit delivery work and the potential administration of the future Subsidy Control regime. Work to support governmental response to the coronavirus Covid-19 pandemic.

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 and other property related income, including compensation from the landlord; 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
Departmental Expenditure Limit			
Resource	95,269,000	41,302,000	53,967,000
Capital	1,000,000	1,000,000	-
Annually Managed Expenditure			
Resource	10,000,000	4,500,000	5,500,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	92,783,000	48,727,000	44,056,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
26,309	-3,000	23,309	74,960	-3,000	71,960	1,000	-	1,000	95,969	19,800
<i>Of which:</i>										
A Competition Promotion										
26,309	-3,000	23,309	74,960	-3,000	71,960	1,000	-	1,000	95,969	19,800
Total Spending in DEL										
26,309	-3,000	23,309	74,960	-3,000	71,960	1,000	-	1,000	95,969	19,800
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	10,000	-	10,000	-	-	-	10,000	-
<i>Of which:</i>										
B Competition Promotion										
-	-	-	10,000	-	10,000	-	-	-	10,000	-
Total Spending in AME										
-	-	-	10,000	-	10,000	-	-	-	10,000	-
Total for Estimate										
26,309	-3,000	23,309	84,960	-3,000	81,960	1,000	-	1,000	105,969	19,800
<i>Of which:</i>										
Voted Expenditure										
26,309	-3,000	23,309	84,960	-3,000	81,960	1,000	-	1,000	105,969	19,800
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	105,269	105,969	76,823
Net Capital Requirement	1,000	19,800	19,986
Accruals to cash adjustments	-13,486	-12,486	1,220
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,486	-3,486	-1,999
New provisions and adjustments to previous provisions	-10,000	-10,000	3,219
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	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	92,783	113,283	98,029

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	26,309	24,729	22,967
<i>Less:</i>			
Administration DEL Income	-3,000	-3,000	-1,791
Net Administration Costs	23,309	21,729	21,176
Gross Programme Costs	84,960	87,240	57,227
<i>Less:</i>			
Programme DEL Income	-3,000	-3,000	-1,580
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	81,960	84,240	55,647
Total Net Operating Costs	105,269	105,969	76,823
<i>Of which:</i>			
Resource DEL	95,269	95,969	80,042
Capital DEL	-	-	-
Resource AME	10,000	10,000	-3,219
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	105,269	105,969	76,823
<i>Of which:</i>			
Resource DEL	95,269	95,969	80,042
Resource AME	10,000	10,000	-3,219
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	105,269	105,969	76,823

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-6,000	-6,000	-3,371
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-3,000	-3,000	-1,791
<i>Of which:</i>			
A Competition Promotion	-3,000	-3,000	-1,791
Total Administration	-3,000	-3,000	-1,791
Programme			
Sales of Goods and Services	-3,000	-3,000	-1,580
<i>Of which:</i>			
A Competition Promotion	-3,000	-3,000	-1,580
Total Programme	-3,000	-3,000	-1,580
Total Voted Resource Income	-6,000	-6,000	-3,371

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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
Additional Accounting Officers:	Erik Wilson for sections A & B

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.

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.

The Statistics Board

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; undertaking data science research and developing measures of national wellbeing.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	466,471,000	-	466,471,000
Capital	10,000,000	-	10,000,000
Annually Managed Expenditure			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
Total Net Budget			
Resource	467,471,000	-	467,471,000
Capital	10,000,000	-	10,000,000
Non-Budget Expenditure	-		
Net cash requirement	456,172,000		

Amounts required in the year ending 31 March 2021 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; undertaking data science research, and 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; undertaking of various roles in an international context including coordinating the design, collection, preparation, supply, quality management of the UK's European statistics, provision of business support and IT services and associated non-cash items.

Income arising from:

Provision of social surveys and the provision of other services (statistical and corporate); provision of statistical related IT platforms to other public sector organisations; recovery costs of shared projects; sales of statistical data supply services, analyses and publications; research grants or funding for Data Science and Economical Impact Research; receipts from EU and other overseas contracts; rental income; recovery of Apprenticeship Levy; and the provision of business support services and through the sale of fixed assets.

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.

Part I (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	466,471,000	203,255,000	263,216,000
Capital	10,000,000	4,500,000	5,500,000
Annually Managed Expenditure			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	456,172,000	198,170,000	258,002,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
-	-	-	493,071	-26,600	466,471	10,000	-	10,000	327,091	7,601
<i>Of which:</i>										
A Programme Expenditure										
-	-	-	493,071	-26,600	466,471	10,000	-	10,000	327,091	7,601
Total Spending in DEL										
-	-	-	493,071	-26,600	466,471	10,000	-	10,000	327,091	7,601
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1,000	-	1,000	-	-	-	-800	-
<i>Of which:</i>										
B Utilised Provisions										
-	-	-	1,000	-	1,000	-	-	-	-800	-
Total Spending in AME										
-	-	-	1,000	-	1,000	-	-	-	-800	-
Total for Estimate										
-	-	-	494,071	-26,600	467,471	10,000	-	10,000	326,291	7,601
<i>Of which:</i>										
Voted Expenditure										
-	-	-	494,071	-26,600	467,471	10,000	-	10,000	326,291	7,601
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	467,471	326,291	282,580
Net Capital Requirement	10,000	7,601	17,556
Accruals to cash adjustments	-21,299	-17,500	-24,167
<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	-20,299	-18,300	-21,714
New provisions and adjustments to previous provisions	-2,000	-200	-3,217
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	1,000	1,000	764
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	456,172	316,392	275,969

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	494,071	356,672	308,071
<i>Less:</i>			
Programme DEL Income	-26,600	-30,381	-25,491
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	467,471	326,291	282,580
Total Net Operating Costs	467,471	326,291	282,580
<i>Of which:</i>			
Resource DEL	465,471	326,091	279,363
Capital DEL	-	-	-
Resource AME	2,000	200	3,217
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	467,471	326,291	282,580
<i>Of which:</i>			
Resource DEL	466,471	327,091	280,127
Resource AME	1,000	-800	2,453
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	467,471	326,291	282,580

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-26,600	-30,381	-25,491
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-26,600	-30,381	-25,491
<i>Of which:</i>			
A: Programme Expenditure	-26,600	-30,381	-25,491
Total Programme	-26,600	-30,381	-25,491
Total Voted Resource Income	-26,600	-30,381	-25,491

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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 Ian Diamond
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Sir Ian Diamond 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.

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

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.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	135,759,000	-	135,759,000
Capital	3,500,000	-	3,500,000
Annually Managed Expenditure			
Resource	-55,000	-	-55,000
Capital	-	-	-
Total Net Budget			
Resource	135,704,000	-	135,704,000
Capital	3,500,000	-	3,500,000
Non-Budget Expenditure	-		
Net cash requirement †	134,386,000		

Amounts required in the year ending 31 March 2021 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 publications, seminars and conferences. This includes related administrative and operational costs, capital expenditure, and associated depreciation and other non-cash costs falling within DEL. Where it is appropriate to do so, provide advice or support to providers of the services we register, inspect or regulate, other government departments and their agencies during the period where our inspection has temporarily paused as a consequence of Covid-19.

Income arising from:

The registration of childcare providers, inspection for the care and support of children and young people, some maintained schools, 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, and overseas government bodies (where clearance has been provided by the relevant UK Government department). Miscellaneous asset sales and recovery of costs, property charges made to minor occupiers, exit credits received upon ending membership in Local Government Pension Schemes, 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
Departmental Expenditure Limit			
Resource	135,759,000	57,413,000	78,346,000
Capital	3,500,000	1,575,000	1,925,000
Annually Managed Expenditure			
Resource	-55,000	-	-55,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	134,386,000	57,339,000	77,047,000

† £32,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £32,000,000 resource DEL spending supporting the service provided for under section A of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by July 2020.

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
17,653	-	17,653	163,606	-45,500	118,106	3,500	-	3,500	132,853	4,100
<i>Of which:</i>										
A Administration and Inspection										
17,653	-	17,653	163,606	-45,500	118,106	3,500	-	3,500	132,853	4,100
Total Spending in DEL										
17,653	-	17,653	163,606	-45,500	118,106	3,500	-	3,500	132,853	4,100
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-55	-	-55	-	-	-	-81	-
<i>Of which:</i>										
B Activities to Support All Functions										
-	-	-	-55	-	-55	-	-	-	-81	-
Total Spending in AME										
-	-	-	-55	-	-55	-	-	-	-81	-
Total for Estimate										
17,653	-	17,653	163,551	-45,500	118,051	3,500	-	3,500	132,772	4,100
<i>Of which:</i>										
Voted Expenditure										
17,653	-	17,653	163,551	-45,500	118,051	3,500	-	3,500	132,772	4,100
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	135,704	132,772	124,666
Net Capital Requirement	3,500	4,100	6,098
Accruals to cash adjustments	-4,818	-3,582	-2,244
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-4,810	-3,600	-2,883
New provisions and adjustments to previous provisions	-	-200	-305
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-63	-63	-78
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	55	281	1,022
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	134,386	133,290	128,520

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	17,653	17,334	14,624
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	17,653	17,334	14,624
Gross Programme Costs	163,551	141,238	131,558
<i>Less:</i>			
Programme DEL Income	-45,500	-25,800	-21,516
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	118,051	115,438	110,042
Total Net Operating Costs	135,704	132,772	124,666
<i>Of which:</i>			
Resource DEL	135,704	132,572	124,361
Capital DEL	-	-	-
Resource AME	-	200	305
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	135,704	132,772	124,666
<i>Of which:</i>			
Resource DEL	135,759	132,853	125,383
Resource AME	-55	-81	-717
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	135,704	132,772	124,666

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-45,500	-25,800	-21,516
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-45,500	-25,800	-21,465
<i>Of which:</i>			
A Administration and Inspection	-45,500	-25,800	-21,465
Other Income	-	-	-51
<i>Of which:</i>			
A Administration and Inspection	-	-	-51
Total Programme	-45,500	-25,800	-21,516
Total Voted Resource Income	-45,500	-25,800	-21,516

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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

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

Office of Qualifications and Examinations Regulation

Introduction

1. The Office of Qualifications and Examinations Regulation (Ofqual) is the independent qualifications regulator for England. Each year we undertake a range of activities targeted to the greatest risks to our statutory objectives, with a particular focus on threats to the standards of qualifications and their validity, and impacts on public confidence.
2. Ofqual will deliver a comprehensive programme of work in 2020/21 through the following core activities:
 - We will regulate for the validity and safe delivery of general qualifications so that they are valid, worthy of public confidence, produce fair and reliable results, and to ensure standards are maintained over time and between exam boards.
 - We will regulate for the validity and safe delivery of national technical, vocational and other regulated qualifications and assessments securing valid qualifications and playing our part in delivering the government's current programme of reforms.
 - We will continue to monitor and evaluate the validity of National Assessments, including test development and standards maintenance processes, and providing assurance where effective processes are in place to support validity.
 - We will promote innovation and an effective and efficient regulated qualifications market. We will investigate and explore opportunities for innovation to improve the quality, fairness and efficiency of new approaches to how qualifications are delivered.
 - We will maximise our impact through expert, skilled people, and continue to develop access to accurate, relevant information & systems to enable our work, and use our funding efficiently.
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 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 can provide data capture and analysis to other government departments and our regulatory counterparts, for which the direct cost of provision is recovered. Income may also be recovered from the disposal of computer hardware as a result of continuing IT transformation. Ofqual encourages secondment opportunities as part of staff development, for which costs are recovered from the host department. Ofqual may also recover costs for building related expenditure.
6. More details on our strategic priorities and corporate objectives can be found in our Corporate Plan for 2020/21.
7. This Estimate covers the income and expenditure of Ofqual and associated depreciation and non-cash items falling into our Departmental Expenditure Limit and Annually Managed Expenditure.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	22,926,000	-	22,926,000
Capital	100,000	-	100,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	22,926,000	-	22,926,000
Capital	100,000	-	100,000
Non-Budget Expenditure	-		
Net cash requirement	22,805,000		

Amounts required in the year ending 31 March 2021 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; continuing delivery of vocational and technical education reforms; monitoring and evaluating 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.

Exploring, investigating and acknowledging opportunities for innovation, including the use of artificial intelligence to improve the quality of marking in high-stakes qualifications.

Developing the skills and capabilities of our people, and developing and investing in 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 regulatory counterparts and to other Government departments; 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 ongoing IT refresh. Receipts relating to the recovery of salaries and associated costs for seconded staff. Receipts relating to the recovery of building-related costs.

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

			£
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	22,926,000	8,129,000	14,797,000
Capital	100,000	45,000	55,000
Annually Managed Expenditure			
Resource	-	14,000	-14,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	22,805,000	8,100,000	14,705,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
15,026	-55	14,971	7,955	-	7,955	100	-	100	19,396	170
<i>Of which:</i>										
A Regulation of qualifications and statutory assessments										
15,026	-55	14,971	7,955	-	7,955	100	-	100	19,396	170
Total Spending in DEL										
15,026	-55	14,971	7,955	-	7,955	100	-	100	19,396	170
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-	-	-	-	-	-	30	-
<i>Of which:</i>										
<i>Regulation of qualifications and statutory assessments</i>										
-	-	-	-	-	-	-	-	-	30	-
Total Spending in AME										
-	-	-	-	-	-	-	-	-	30	-
Total for Estimate										
15,026	-55	14,971	7,955	-	7,955	100	-	100	19,426	170
<i>Of which:</i>										
Voted Expenditure										
15,026	-55	14,971	7,955	-	7,955	100	-	100	19,426	170
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	22,926	19,426	18,250
Net Capital Requirement	100	170	100
Accruals to cash adjustments	-221	-196	28
<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	-171	-120	-89
New provisions and adjustments to previous provisions	-	-30	167
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-50	-46	-50
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	22,805	19,400	18,378

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	15,026	15,120	15,820
<i>Less:</i>			
Administration DEL Income	-55	-100	-787
Net Administration Costs	14,971	15,020	15,033
Gross Programme Costs	7,955	4,406	3,217
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	7,955	4,406	3,217
Total Net Operating Costs	22,926	19,426	18,250
<i>Of which:</i>			
Resource DEL	22,926	19,396	18,417
Capital DEL	-	-	-
Resource AME	-	30	-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 SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	22,926	19,426	18,250
<i>Of which:</i>			
Resource DEL	22,926	19,396	18,417
Resource AME	-	30	-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	-	-	-
Total Resource (Estimate)	22,926	19,426	18,250

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-55	-100	-787
<i>Of which:</i>			
Administration			
Other Income	-55	-100	-722
<i>Of which:</i>			
A Regulation of qualifications and statutory assessments	-55	-100	-722
Taxation	-	-	-65
<i>Of which:</i>			
A Regulation of qualifications and statutory assessments	-	-	-65
Total Administration	-55	-100	-787
Total Voted Resource Income	-55	-100	-787

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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

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

Part III: Note F - Accounting Policy changes

IFRS 16 *Leases* was introduced by the International Accounting Standards Board (IASB) in 2016 and will be adopted by the public sector from 1 April 2021, deferred from 1 April 2020. The major impact will be to bring most leases on balance sheet. Ofqual will adopt IFRS 16 from 1 April 2021.

Part III: Note M - Replacement for Trust Statement

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

£'000

Taxes, fines and charges

The fines element of financial penalties imposed on awarding organisations	-200
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Total	-200
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Food Standards Agency

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 FSA set the regulations that food businesses are obliged to follow, and work with local authorities across England, Wales and Northern Ireland to make sure those regulations are enforced. The Agency's vision is food we can trust. The FSA strives to be an excellent, accountable, and modern regulator, making sure that the food we eat is not only safe to eat, but that it is also what it says it is.
- 2 The FSA EU Transition planning and investment in 20/21 will mean that, at the end of the Transition Period, UK consumers can continue to access food that is as safe to eat as it is now, and that the UK can maintain, and build on, its reputation as a strong trading partner. It will deliver an effective imports and exports regime for food, helping to strengthen the UK's resilience to threats such as food incidents and food crime.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	105,670,000	-	105,670,000
Capital	8,690,000	-	8,690,000
Annually Managed Expenditure			
Resource	9,603,000	-	9,603,000
Capital	-	-	-
Total Net Budget			
Resource	115,273,000	-	115,273,000
Capital	8,690,000	-	8,690,000
Non-Budget Expenditure	-		
Net cash requirement	111,708,000		

Amounts required in the year ending 31 March 2021 for expenditure by Food Standards Agency on:

Departmental Expenditure Limit:Expenditure arising from:

Protecting the public from public health risks related to food safety, feed safety, food standards 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, investigations, prosecutions, debt recovery, food and animal feed policy development and enforcement; European Union and international activity on official controls; trade negotiations and related activities with non-EU countries; 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. Governmental response to the coronavirus Covid-19 pandemic.

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, food crime – Proceeds of Crime Act (POCA) activities, 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
Departmental Expenditure Limit			
Resource	105,670,000	44,233,000	61,437,000
Capital	8,690,000	2,437,000	6,253,000
Annually Managed Expenditure			
Resource	9,603,000	4,321,000	5,282,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	111,708,000	45,477,000	66,231,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
51,981	-300	51,681	85,689	-31,700	53,989	8,990	-300	8,690	96,360	8,436
<i>Of which:</i>										
A Food Standards Agency Westminster (DEL)										
51,981	-300	51,681	85,689	-31,700	53,989	8,990	-300	8,690	96,360	8,436
Total Spending in DEL										
51,981	-300	51,681	85,689	-31,700	53,989	8,990	-300	8,690	96,360	8,436
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	9,603	-	9,603	-	-	-	9,603	-
<i>Of which:</i>										
B Food Standards Agency Westminster (AME)										
-	-	-	9,603	-	9,603	-	-	-	9,603	-
Total Spending in AME										
-	-	-	9,603	-	9,603	-	-	-	9,603	-
Total for Estimate										
51,981	-300	51,681	95,292	-31,700	63,592	8,990	-300	8,690	105,963	8,436
<i>Of which:</i>										
Voted Expenditure										
51,981	-300	51,681	95,292	-31,700	63,592	8,990	-300	8,690	105,963	8,436
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	115,273	105,963	84,853
Net Capital Requirement	8,690	8,436	6,545
Accruals to cash adjustments	-12,255	-9,253	-4,778
<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	-2,586	-2,586	-1,273
New provisions and adjustments to previous provisions	-12,271	-13,177	-4,945
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-66	-64	-64
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-495
Increase (-) / Decrease (+) in creditors	-	3,000	70
Use of provisions	2,668	3,574	1,929
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	111,708	105,146	86,620

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	51,947	52,138	44,476
<i>Less:</i>			
Administration DEL Income	-300	-300	-259
Net Administration Costs	51,647	51,838	44,217
Gross Programme Costs	100,926	87,433	71,571
<i>Less:</i>			
Programme DEL Income	-31,700	-27,798	-28,677
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	69,226	59,635	42,894
Total Net Operating Costs	120,873	111,473	87,111
<i>Of which:</i>			
Resource DEL	103,002	92,786	79,908
Capital DEL	5,600	5,510	2,258
Resource AME	12,271	13,177	4,945
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	-5,600	-5,510	-2,258
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	115,273	105,963	84,853
<i>Of which:</i>			
Resource DEL	105,670	96,360	81,837
Resource AME	9,603	9,603	3,016
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	115,273	105,963	84,853

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-32,000	-28,098	-28,936
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-300	-300	-238
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-300	-300	-238
Other Income	-	-	-21
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-	-	-21
Total Administration	-300	-300	-259
Programme			
Sales of Goods and Services	-31,700	-27,798	-28,666
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-31,700	-27,798	-28,666
Other Income	-	-	-11
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-	-	-11
Total Programme	-31,700	-27,798	-28,677
Total Voted Resource Income	-32,000	-28,098	-28,936
Voted Capital DEL	-300	-300	-
<i>Of which:</i>			
Programme			
Sales of Assets	-300	-300	-
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-300	-300	-
Total Programme	-300	-300	-
Total Voted Capital Income	-300	-300	-

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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

In discharging these responsibilities, particular regard is given to:

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

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
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

The National Archives

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
Departmental Expenditure Limit			
Resource	40,670,000	-	40,670,000
Capital	800,000	-	800,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	40,670,000	-	40,670,000
Capital	800,000	-	800,000
Non-Budget Expenditure	-		
Net cash requirement	35,270,000		

Amounts required in the year ending 31 March 2021 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.

The National Archives will account for this Estimate.

			£
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	40,670,000	16,628,000	24,042,000
Capital	800,000	855,000	-55,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	35,270,000	15,143,000	20,127,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
10,500	-	10,500	40,270	-10,100	30,170	800	-	800	37,627	3,200
<i>Of which:</i>										
A The National Archives (DEL)										
10,500	-	10,500	40,270	-10,100	30,170	800	-	800	37,627	3,200
Total Spending in DEL										
10,500	-	10,500	40,270	-10,100	30,170	800	-	800	37,627	3,200
Total for Estimate										
10,500	-	10,500	40,270	-10,100	30,170	800	-	800	37,627	3,200
<i>Of which:</i>										
Voted Expenditure										
10,500	-	10,500	40,270	-10,100	30,170	800	-	800	37,627	3,200
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	40,670	37,627	34,480
Net Capital Requirement	800	3,200	2,765
Accruals to cash adjustments	-6,200	-8,000	-6,499
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-7,200	-7,000	-6,447
New provisions and adjustments to previous provisions	-	-	14
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-70
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,000	-1,000	-
Use of provisions	-	-	4
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	35,270	32,827	30,746

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	10,500	10,230	8,946
<i>Less:</i>			
Administration DEL Income	-	-	-87
Net Administration Costs	10,500	10,230	8,859
Gross Programme Costs	40,270	40,497	35,815
<i>Less:</i>			
Programme DEL Income	-10,100	-13,100	-10,194
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	30,170	27,397	25,621
Total Net Operating Costs	40,670	37,627	34,480
<i>Of which:</i>			
Resource DEL	40,670	37,627	34,492
Capital DEL	-	-	-
Resource AME	-	-	-12
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	40,670	37,627	34,480
<i>Of which:</i>			
Resource DEL	40,670	37,627	34,496
Resource AME	-	-	-16
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	40,670	37,627	34,480

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-10,100	-13,100	-10,281
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-	-17
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-17
Other Income	-	-	-70
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-70
Total Administration	-	-	-87
Programme			
Sales of Goods and Services	-10,100	-13,100	-6,620
<i>Of which:</i>			
A The National Archives (DEL)	-10,100	-13,100	-6,620
Other Grants	-	-	-337
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-337
Other Income	-	-	-155
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-155
Taxation	-	-	-3,082
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-3,082
Total Programme	-10,100	-13,100	-10,194
Total Voted Resource Income	-10,100	-13,100	-10,281

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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

In discharging these responsibilities, particular regard is given to:

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

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

United Kingdom Supreme Court

Introduction

- 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.
- 3 The Estimate also provides for the provision of appropriate support to the Judicial Committee of the Privy Council.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	3,835,000	2,400,000	6,235,000
Capital	500,000	-	500,000
Annually Managed Expenditure			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
Total Net Budget			
Resource	4,835,000	2,400,000	7,235,000
Capital	500,000	-	500,000
Non-Budget Expenditure	-		
Net cash requirement	3,600,000		

Amounts required in the year ending 31 March 2021 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 the President, Deputy President and Justices & maintenance of links with apex courts in other countries. The courts response to the coronavirus Covid-19 pandemic.

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
Departmental Expenditure Limit			
Resource	3,835,000	1,571,000	2,264,000
Capital	500,000	250,000	250,000
Annually Managed Expenditure			
Resource	1,000,000	450,000	550,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	3,600,000	1,151,000	2,449,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
1,020	-100	920	10,588	-7,673	2,915	500	-	500	3,710	555
<i>Of which:</i>										
A United Kingdom Supreme Court										
1,020	-100	920	10,588	-7,673	2,915	500	-	500	3,710	555
Non-voted expenditure										
-	-	-	2,400	-	2,400	-	-	-	2,773	-
<i>Of which:</i>										
B UK Supreme Court Non-Voted										
-	-	-	2,400	-	2,400	-	-	-	2,773	-
Total Spending in DEL										
1,020	-100	920	12,988	-7,673	5,315	500	-	500	6,483	555
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
<i>Of which:</i>										
C United Kingdom Supreme Court										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
Total Spending in AME										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
Total for Estimate										
1,020	-100	920	13,988	-7,673	6,315	500	-	500	7,483	555
<i>Of which:</i>										
Voted Expenditure										
1,020	-100	920	11,588	-7,673	3,915	500	-	500	4,710	555
Non Voted Expenditure										
-	-	-	2,400	-	2,400	-	-	-	2,773	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	7,235	7,483	5,156
Net Capital Requirement	500	555	472
Accruals to cash adjustments	-1,735	-2,490	-1,095
<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	-1,695	-2,450	-1,059
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-40	-40	-36
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-2,400	-2,773	-2,905
<i>Of which:</i>			
Consolidated Fund Standing Services	-2,400	-2,773	-2,905
Other adjustments	-	-	-
Net Cash Requirement	3,600	2,775	1,628

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	1,020	1,258	936
<i>Less:</i>			
Administration DEL Income	-100	-155	-117
Net Administration Costs	920	1,103	819
Gross Programme Costs	13,988	14,212	12,222
<i>Less:</i>			
Programme DEL Income	-7,673	-7,832	-7,885
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	6,315	6,380	4,337
Total Net Operating Costs	7,235	7,483	5,156
<i>Of which:</i>			
Resource DEL	6,235	6,483	5,156
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	-	-	-
Total Resource Budget	7,235	7,483	5,156
<i>Of which:</i>			
Resource DEL	6,235	6,483	5,156
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	-	-	-
Total Resource (Estimate)	7,235	7,483	5,156

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-7,773	-7,987	-8,002
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-100	-155	-117
<i>Of which:</i>			
A United Kingdom Supreme Court	-100	-155	-117
Total Administration	-100	-155	-117
Programme			
Sales of Goods and Services	-7,673	-7,832	-7,885
<i>Of which:</i>			
A United Kingdom Supreme Court	-7,673	-7,832	-7,885
Total Programme	-7,673	-7,832	-7,885
Total Voted Resource Income	-7,773	-7,987	-8,002

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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

In discharging these responsibilities, particular regard is given to:

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

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

Government Actuary's Department

Introduction

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
Departmental Expenditure Limit			
Resource	1,000	-	1,000
Capital	200,000	-	200,000
Annually Managed Expenditure			
Resource	50,000	-	50,000
Capital	-	-	-
Total Net Budget			
Resource	51,000	-	51,000
Capital	200,000	-	200,000
Non-Budget Expenditure	-		
Net cash requirement	129,000		

Amounts required in the year ending 31 March 2021 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 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
Departmental Expenditure Limit			
Resource	1,000	-	1,000
Capital	200,000	3,749,000	-3,549,000
Annually Managed Expenditure			
Resource	50,000	63,000	-13,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	129,000	97,000	32,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
23,008	-23,007	1	-	-	-	200	-	200	2	200
<i>Of which:</i>										
A Administration										
22,988	-23,007	-19	-	-	-	200	-	200	-18	200
B Use of Provisions (DEL)										
20	-	20	-	-	-	-	-	-	20	-
23,008	-23,007	1	-	-	-	200	-	200	2	200
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	50	-	50	-	-	-	141	-
<i>Of which:</i>										
C Provisions (AME)										
-	-	-	50	-	50	-	-	-	141	-
Total Spending in AME										
-	-	-	50	-	50	-	-	-	141	-
Total for Estimate										
23,008	-23,007	1	50	-	50	200	-	200	143	200
<i>Of which:</i>										
Voted Expenditure										
23,008	-23,007	1	50	-	50	200	-	200	143	200
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	51	143	-2,756
Net Capital Requirement	200	200	226
Accruals to cash adjustments	-122	-162	1,084
<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	-404	-385	-336
New provisions and adjustments to previous provisions	-70	-161	1,463
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-68	120	-60
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	400	244	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	20	20	17
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	129	181	-1,446

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	22,988	22,246	19,293
<i>Less:</i>			
Administration DEL Income	-23,007	-22,264	-20,586
Net Administration Costs	-19	-18	-1,293
Gross Programme Costs	70	161	-1,463
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	70	161	-1,463
Total Net Operating Costs	51	143	-2,756
<i>Of which:</i>			
Resource DEL	-19	-18	-1,293
Capital DEL	-	-	-
Resource AME	70	161	-1,463
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	51	143	-2,756
<i>Of which:</i>			
Resource DEL	1	2	-1,276
Resource AME	50	141	-1,480
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	51	143	-2,756

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-23,007	-22,264	-20,586
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-23,007	-22,264	-20,586
<i>Of which:</i>			
A: Administration	-23,007	-22,264	-20,586
Total Administration	-23,007	-22,264	-20,586
Total Voted Resource Income	-23,007	-22,264	-20,586

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

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

In discharging these responsibilities, particular regard is given to:

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

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

Office of Gas and Electricity Markets

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. We are the independent Great Britain energy regulator, and our overriding goal is to protect the interests of consumers now and in the future. In support of this, our focus is on (i) enabling competition and innovation to drive down prices and support new products and services; (ii) protecting consumers, especially the vulnerable, stamping out sharp practice and ensuring fair treatment; and (iii) decarbonising to deliver a net zero economy at the lowest cost to consumers.
3. In June 2019, the Government committed in legislation to the UK becoming a net-zero carbon economy by 2050. In September 2019, the Scottish Parliament legislated to set a net-zero target for 2045. Ofgem will play a crucial role in helping the UK to decarbonise its economy through our regulatory frameworks, and also through design and support of market frameworks, that will assist innovators and protect consumers.
4. Ofgem will also undertake necessary activities to support the Governmental response to the coronavirus Covid-19 pandemic.
5. Our expenditure is funded mainly by income generated from the industry that we regulate in the form of licence fees, other government departments for the work that we perform on administering various social and environmental schemes, or recharges in respect of the Offshore Transmission Tender regime.
6. 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).

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	701,000	-	701,000
Capital	4,300,000	-	4,300,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	701,000	-	701,000
Capital	4,300,000	-	4,300,000
Non-Budget Expenditure	-		
Net cash requirement	8,916,000		

Amounts required in the year ending 31 March 2021 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
Departmental Expenditure Limit			
Resource	701,000	315,000	386,000
Capital	4,300,000	450,000	3,850,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	8,916,000	1,585,000	7,331,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
107,371	-106,670	701	-	-	-	4,300	-	4,300	701	1,000
<i>Of which:</i>										
A Gas and Electricity Markets Authority: Administration										
81,671	-80,970	701	-	-	-	4,300	-	4,300	701	1,000
B Ofgem E-Serve: Administration										
25,700	-25,700	-	-	-	-	-	-	-	-	-
Total Spending in DEL										
107,371	-106,670	701	-	-	-	4,300	-	4,300	701	1,000
Total for Estimate										
107,371	-106,670	701	-	-	-	4,300	-	4,300	701	1,000
<i>Of which:</i>										
Voted Expenditure										
107,371	-106,670	701	-	-	-	4,300	-	4,300	701	1,000
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	701	701	434
Net Capital Requirement	4,300	1,000	688
Accruals to cash adjustments	3,915	1,822	-2,106
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,500	-1,500	-1,596
New provisions and adjustments to previous provisions	-	-	-425
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-85	-85	-85
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	4,500	2,206	-
Increase (-) / Decrease (+) in creditors	1,000	1,051	-
Use of provisions	-	150	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	8,916	3,523	-984

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	107,371	103,949	95,915
<i>Less:</i>			
Administration DEL Income	-106,670	-103,248	-95,481
Net Administration Costs	701	701	434
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	-	-	-
Total Net Operating Costs	701	701	434
<i>Of which:</i>			
Resource DEL	701	701	434
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	701	701	434
<i>Of which:</i>			
Resource DEL	701	701	434
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	701	701	434

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-106,670	-103,248	-95,481
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-29,170	-27,099	-28,293
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-3,470	-3,599	-4,328
B Ofgem E-Serve: Administration	-25,700	-23,500	-23,965
Taxation	-77,500	-76,149	-67,188
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-77,500	-76,149	-67,188
Total Administration	-106,670	-103,248	-95,481
Total Voted Resource Income	-106,670	-103,248	-95,481

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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

In discharging these responsibilities, particular regard is given to:

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

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

Office of Rail and Road

Introduction

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 2019-20.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	3,000	-	3,000
Capital	720,000	-	720,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	3,000	-	3,000
Capital	720,000	-	720,000
Non-Budget Expenditure	-		
Net Cash Requirement	1,999,000		

Amounts required in the year ending 31 March 2021 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, payment of the apprenticeship levy.

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 and for the infrastructure manager of Core Valley's Lines.

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, Amey Keolis Infrastructure/Selwaith Amey Keolis Limited, government grants.

Part I (continued)

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

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

Office of Rail and Road will account for this Estimate.

	£		
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	3,000	1,000	2,000
Capital	720,000	324,000	396,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,999,000	900,000	1,099,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
36,626	-36,623	3	-	-	-	720	-	720	4	6,320
<i>Of which:</i>										
A Economic regulation, admin, associated capital and other expenditure										
15,694	-15,693	1	-	-	-	720	-	720	1	6,320
B Safety Regulation, admin and other expenditure										
18,406	-18,405	1	-	-	-	-	-	-	1	-
C Other Regulation, admin and other expenditure										
2,526	-2,525	1	-	-	-	-	-	-	2	-
Total Spending in DEL										
36,626	-36,623	3	-	-	-	720	-	720	4	6,320
Total for Estimate										
36,626	-36,623	3	-	-	-	720	-	720	4	6,320
<i>Of which:</i>										
Voted Expenditure										
36,626	-36,623	3	-	-	-	720	-	720	4	6,320
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	3	4	3
Net Capital Requirement	720	6,320	483
Accruals to cash adjustments	1,276	1,277	-833
<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	-1,147	-1,213	-706
New provisions and adjustments to previous provisions	-40	-40	-91
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-42	-36	-36
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	2,505	2,566	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,999	7,601	-347

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	36,626	36,585	31,394
<i>Less:</i>			
Administration DEL Income	-36,623	-36,581	-31,391
Net Administration Costs	3	4	3
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	-	-	-
Total Net Operating Costs	3	4	3
<i>Of which:</i>			
Resource DEL	3	4	3
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	3	4	3
<i>Of which:</i>			
Resource DEL	3	4	3
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	3	4	3

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-36,623	-36,581	-31,391
<i>Of which:</i>			
Administration			
Other Income	-2,599	-2,911	-2,648
<i>Of which:</i>			
A: Economic regulation, admin, associated capital and other expenditure	-34	-176	-199
B: Safety Regulation, admin and other expenditure	-40	-145	-153
C: Other Regulation, admin and other expenditure	-2,525	-2,590	-2,296
Taxation	-34,024	-33,670	-28,743
<i>Of which:</i>			
A: Economic regulation, admin, associated capital and other expenditure	-15,659	-15,041	-13,084
B: Safety Regulation, admin and other expenditure	-18,365	-18,629	-15,659
Total Administration	-36,623	-36,581	-31,391
Total Voted Resource Income	-36,623	-36,581	-31,391

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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 Larkinson
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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.

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

In discharging these responsibilities, particular regard is given to:

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

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

Water Services Regulation Authority

Introduction

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 £150,000, 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
Departmental Expenditure Limit			
Resource	150,000	-	150,000
Capital	150,000	-	150,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	150,000	-	150,000
Capital	150,000	-	150,000
Non-Budget Expenditure	-		
Net Cash Requirement	5,363,000		

Amounts required in the year ending 31 March 2021 expenditure by Water Services Regulation Authority:

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
Departmental Expenditure Limit			
Resource	150,000	68,000	82,000
Capital	150,000	99,000	51,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	5,363,000	1,065,000	4,298,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
31,400	-31,250	150	-	-	-	150	-	150	151	220
<i>Of which:</i>										
A Water Services Regulation Authority										
31,400	-31,250	150	-	-	-	150	-	150	151	220
Total Spending in DEL										
31,400	-31,250	150	-	-	-	150	-	150	151	220
Total for Estimate										
31,400	-31,250	150	-	-	-	150	-	150	151	220
<i>Of which:</i>										
Voted Expenditure										
31,400	-31,250	150	-	-	-	150	-	150	151	220
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	150	151	-888
Net Capital Requirement	150	220	121
Accruals to cash adjustments	5,063	3,629	-111
<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	-253
New provisions and adjustments to previous provisions	-150	-150	-966
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-40	-38	-38
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-61
Increase (-) / Decrease (+) in creditors	5,103	4,030	1,017
Use of provisions	150	147	190
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	5,363	4,000	-878

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	31,399	35,531	30,513
<i>Less:</i>			
Administration DEL Income	-31,250	-35,380	-31,403
Net Administration Costs	149	151	-890
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	-	-	-
Total Net Operating Costs	149	151	-890
<i>Of which:</i>			
Resource DEL	149	151	-890
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	1	-	2
Total Resource Budget	150	151	-888
<i>Of which:</i>			
Resource DEL	150	151	-888
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	150	151	-888

Part III: Note B - Analysis of Departmental Income

	£'000		
	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-31,250	-35,380	-31,403
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-	-258
<i>Of which:</i>			
A Water Services Regulation Authority	-	-	-258
Taxation	-31,250	-35,380	-31,145
<i>Of which:</i>			
A Water Services Regulation Authority	-31,250	-35,380	-31,145
Total Administration	-31,250	-35,380	-31,403
Total Voted Resource Income	-31,250	-35,380	-31,403

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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:	Rachel Fletcher
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Rachel Fletcher 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.

Export Credits Guarantee Department

Introduction

1. This Estimate covers the planned budgetary expenditure of the Export Credits Guarantee Department (ECGD) and its support of UK exporters.
2. The total Resource DEL is to cover the running costs of the Department. Administration RDEL is a token amount (of £1k) with the gross costs 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 2020-21 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
Departmental Expenditure Limit			
Resource	1,000	-	1,000
Capital	300,000	-	300,000
Annually Managed Expenditure			
Resource	376,537,000	-	376,537,000
Capital	2,786,958,000	-	2,786,958,000
Total Net Budget			
Resource	376,538,000	-	376,538,000
Capital	2,787,258,000	-	2,787,258,000
Non-Budget Expenditure	-		
Net cash requirement	2,696,390,000		

Amounts required in the year ending 31 March 2021 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), including Governmental response to the coronavirus Covid-19 pandemic.

Income arising from:

Some underwriting activity, notional income in respect of the Apprenticeship Levy and sponsorship income raised to defray specific marketing costs.

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 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
Departmental Expenditure Limit			
Resource	1,000	1,000	-
Capital	300,000	300,000	-
Annually Managed Expenditure			
Resource	376,537,000	56,179,000	320,358,000
Capital	2,786,958,000	1,124,565,000	1,662,393,000
Non-Budget Expenditure	-	-	-
Net cash requirement	2,696,390,000	999,469,000	1,696,921,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
57,296	-57,295	1	-	-	-	300	-	300	916	300
<i>Of which:</i>										
A Export Credit Guarantees and Investments										
57,296	-57,295	1	-	-	-	300	-	300	916	300
Total Spending in DEL										
57,296	-57,295	1	-	-	-	300	-	300	916	300
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	646,745	-270,208	376,537	2,922,995	-136,037	2,786,958	124,842	836,811
<i>Of which:</i>										
B Export Credits										
-	-	-	297,993	-180,794	117,199	-	-	-	13,881	-
C Fixed Rate Export Finance / Export Finance Assistance										
-	-	-	819	-401	418	-	-	-	707	-
D Refinanced Loans and Interest Equalisation										
-	-	-	-	-235	-235	-	-2,056	-2,056	-478	-4,610
E Direct Lending										
-	-	-	347,933	-88,778	259,155	2,922,995	-133,981	2,789,014	110,732	841,421
Total Spending in AME										
-	-	-	646,745	-270,208	376,537	2,922,995	-136,037	2,786,958	124,842	836,811
Total for Estimate										
57,296	-57,295	1	646,745	-270,208	376,537	2,923,295	-136,037	2,787,258	125,758	837,111
<i>Of which:</i>										
Voted Expenditure										
57,296	-57,295	1	646,745	-270,208	376,537	2,923,295	-136,037	2,787,258	125,758	837,111
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	376,538	125,758	-127,705
Net Capital Requirement	2,787,258	837,111	426,527
Accruals to cash adjustments	-467,406	-404,435	-386,998
<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	-430	-430	-272
New provisions and adjustments to previous provisions	-270,434	-466,160	-279,633
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-375,684	-168,989	40,650
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	89,782	197,802	-151,192
Increase (-) / Decrease (+) in creditors	89,360	33,194	3,449
Use of provisions	-	148	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,696,390	558,434	-88,176

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	57,296	42,226	38,195
<i>Less:</i>			
Administration DEL Income	-57,295	-42,758	-38,195
Net Administration Costs	1	-532	-
Gross Programme Costs	646,745	640,731	241,674
<i>Less:</i>			
Programme DEL Income	-	-700	-700
Programme AME Income	-270,208	-513,741	-368,679
Non-budget income	-	-	-
Net Programme Costs	376,537	126,290	-127,705
Total Net Operating Costs	376,538	125,758	-127,705
<i>Of which:</i>			
Resource DEL	1	768	1,288
Capital DEL	-	-	-
Resource AME	376,537	124,990	-128,993
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	376,538	125,758	-127,705
<i>Of which:</i>			
Resource DEL	1	916	1,288
Resource AME	376,537	124,842	-128,993
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	376,538	125,758	-127,705

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-57,295	-43,458	-38,895
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-57,259	-42,746	-37,595
<i>Of which:</i>			
A Export Credit Guarantees and Investments	-57,259	-42,746	-37,595
Other Income	-36	-12	-600
<i>Of which:</i>			
A Export Credit Guarantees and Investments	-36	-12	-600
Total Administration	-57,295	-42,758	-38,195
Programme			
Sales of Goods and Services	-	-700	-700
<i>Of which:</i>			
A Export Credit Guarantees and Investments	-	-700	-700
Total Programme	-	-700	-700
Voted Resource AME	-270,208	-513,741	-368,679
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-175,115	-464,011	-296,106
<i>Of which:</i>			
B Export Credits	-175,115	-464,011	-296,106
Interest and Dividends	-95,093	-49,730	-72,573
<i>Of which:</i>			
B Export Credits	-5,679	-7,898	-40,808
C Fixed Rate Export Finance / Export Finance Assistance	-401	-1,192	-1,189
D Refinanced Loans and Interest Equalisation	-235	-478	-799
E Direct Lending	-88,778	-40,162	-29,777
Total Programme	-270,208	-513,741	-368,679
Total Voted Resource Income	-327,503	-557,199	-407,574
Voted Capital AME	-136,037	-73,836	-59,167
<i>Of which:</i>			
Programme			
Repayments	-136,037	-73,836	-59,167
<i>Of which:</i>			
D Refinanced Loans and Interest Equalisation	-2,056	-4,610	-4,995
E Direct Lending	-133,981	-69,226	-54,172
Total Programme	-136,037	-73,836	-59,167
Total Voted Capital Income	-136,037	-73,836	-59,167

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Introduction

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 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
Departmental Expenditure Limit			
Resource	29,891,000	200,000	30,091,000
Capital	2,100,000	-	2,100,000
Annually Managed Expenditure			
Resource	700,000	-	700,000
Capital	-	-	-
Total Net Budget			
Resource	30,591,000	200,000	30,791,000
Capital	2,100,000	-	2,100,000
Non-Budget Expenditure	-		
Net Cash Requirement	32,563,000		

Amounts required in the year ending 31 March 2021 expenditure by Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England:

Departmental Expenditure Limit:Expenditure arising from:

Operational and administration costs, capital expenditure, and associated depreciation and other non-cash costs falling in DEL.

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.

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
Departmental Expenditure Limit			
Resource	29,891,000	13,541,000	16,350,000
Capital	2,100,000	945,000	1,155,000
Annually Managed Expenditure			
Resource	700,000	315,000	385,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	32,563,000	14,653,000	17,910,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
-	-	-	29,891	-	29,891	2,100	-	2,100	28,435	2,170
<i>Of which:</i>										
A Administration										
-	-	-	29,891	-	29,891	2,100	-	2,100	28,435	2,170
Non-voted expenditure										
-	-	-	200	-	200	-	-	-	196	-
<i>Of which:</i>										
B Ombudsman's salary and oncosts										
-	-	-	200	-	200	-	-	-	196	-
Total Spending in DEL										
-	-	-	30,091	-	30,091	2,100	-	2,100	28,631	2,170
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	700	-	700	-	-	-	1,337	-
<i>Of which:</i>										
C Creation of provisions										
-	-	-	700	-	700	-	-	-	1,337	-
Total Spending in AME										
-	-	-	700	-	700	-	-	-	1,337	-
Total for Estimate										
-	-	-	30,791	-	30,791	2,100	-	2,100	29,968	2,170
<i>Of which:</i>										
Voted Expenditure										
-	-	-	30,591	-	30,591	2,100	-	2,100	29,772	2,170
Non Voted Expenditure										
-	-	-	200	-	200	-	-	-	196	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	30,791	29,968	27,170
Net Capital Requirement	2,100	2,170	1,028
Accruals to cash adjustments	-128	-1,954	1,848
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,628	-1,628	-627
New provisions and adjustments to previous provisions	-700	-1,522	1,903
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-60	-60
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	2,200	1,071	-
Use of provisions	-	185	632
Removal of non-voted budget items	-200	-196	-192
<i>Of which:</i>			
Consolidated Fund Standing Services	-200	-196	-192
Other adjustments	-	-	-
Net Cash Requirement	32,563	29,988	29,854

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	30,791	30,118	28,302
<i>Less:</i>			
Programme DEL Income	-	-150	-1,132
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	30,791	29,968	27,170
Total Net Operating Costs	30,791	29,968	27,170
<i>Of which:</i>			
Resource DEL	30,091	28,446	29,073
Capital DEL	-	-	-
Resource AME	700	1,522	-1,903
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-		
Total Resource Budget	30,791	29,968	27,170
<i>Of which:</i>			
Resource DEL	30,091	28,631	29,705
Resource AME	700	1,337	-2,535
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments			
Total Resource (Estimate)	30,791	29,968	27,170

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-	-150	-1,132
<i>Of which:</i>			
Programme			
Other Income	-	-150	-1,132
<i>Of which:</i>			
A: Administration	-	-150	-1,132
Total Programme	-		
Total Voted Resource Income	-	-150	-1,132

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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

In discharging these responsibilities, particular regard is given to:

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

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

House of Lords

Introduction

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
Departmental Expenditure Limit			
Resource	140,969,000	-	140,969,000
Capital	67,133,000	-	67,133,000
Annually Managed Expenditure			
Resource	1,000	-	1,000
Capital	-	-	-
Total Net Budget			
Resource	140,970,000	-	140,970,000
Capital	67,133,000	-	67,133,000
Non-Budget Expenditure	-		
Net Cash Requirement	193,439,000		

Amounts required in the year ending 31 March 2021 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; support the Parliamentary response to the coronavirus Covid-19 pandemic; 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; income from the sale of assets; other charges and receipts in connection with parliamentary activities.

Annually Managed Expenditure:

Expenditure arising from:

Pensions; administrative and accommodation costs; support the Parliamentary response to the coronavirus Covid-19 pandemic; and provisions and other non-cash costs falling in AME.

House of Lords Administration will account for this Estimate.

Part I

			£
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	140,969,000	63,464,000	77,505,000
Capital	67,133,000	30,209,000	36,924,000
Annually Managed Expenditure			
Resource	1,000	-	1,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	193,439,000	87,521,000	105,918,000

Part II: Subhead detail

										£'000
2020-21 Plans										2019-20 Provisions
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
-	-	-	147,444	-6,475	140,969	67,133	-	67,133	146,769	63,644
<i>Of which:</i>										
A Administration										
-	-	-	108,602	-6,471	102,131	3,664	-	3,664	90,693	2,761
B Works Services										
-	-	-	38,842	-4	38,838	63,469	-	63,469	56,076	60,883
Total Spending in DEL										
-	-	-	147,444	-6,475	140,969	67,133	-	67,133	146,769	63,644
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1	-	1	-	-	-	4,700	-
<i>Of which:</i>										
C Administration										
-	-	-	1	-	1	-	-	-	4,700	-
Total Spending in AME										
-	-	-	1	-	1	-	-	-	4,700	-
Total for Estimate										
-	-	-	147,445	-6,475	140,970	67,133	-	67,133	151,469	63,644
<i>Of which:</i>										
Voted Expenditure										
-	-	-	147,445	-6,475	140,970	67,133	-	67,133	151,469	63,644
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	140,970	151,469	157,908
Net Capital Requirement	67,133	63,644	47,722
Accruals to cash adjustments	-14,664	-15,976	-46,873
<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	-13,599	-15,761	-45,979
New provisions and adjustments to previous provisions	-	-700	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-75	-75	-70
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	60	10	80
Increase (+) / Decrease (-) in debtors	110	100	368
Increase (-) / Decrease (+) in creditors	-1,160	450	-1,272
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	193,439	199,137	158,757

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

	£'000		
	2020-21	2019-20	2018-19
	Plans	Provisions	Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	147,445	157,145	163,808
<i>Less:</i>			
Programme DEL Income	-6,475	-5,676	-5,900
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	140,970	151,469	157,908
Total Net Operating Costs	140,970	151,469	157,908
<i>Of which:</i>			
Resource DEL	140,969	146,769	124,056
Capital DEL	-	-	-
Resource AME	1	4,700	33,852
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments			
Total Resource Budget	140,970	151,469	157,908
<i>Of which:</i>			
Resource DEL	140,969	146,769	124,056
Resource AME	1	4,700	33,852
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	140,970	151,469	157,908

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource DEL	-6,475	-5,676	-5,900
<i>Of which:</i>			
Programme			
Sale of Goods and Services	-6,475	-5,676	-5,900
<i>Of which:</i>			
A Administration	-6,471	-5,676	-5,673
B Works Services	-4	-	-227
Total Programme	-6,475	-5,676	-5,900
<i>Of which:</i>			
Total Voted Resource Income	-6,475	-5,676	-5,900
Voted Capital DEL	-	-940	-2,100
<i>Of which:</i>			
Programme			
Sale of Assets	-	-940	-2,100
<i>Of which:</i>			
A Administration	-	-	-8
B Works Services	-	-940	-2,092
Total Programme	-	-940	-2,100
Total Voted Capital Income	-	-940	-2,100

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following appointment made by Her Majesty by Letters Patent includes the role of ex-officio Accounting Officer responsible for the expenditure within this Estimate:

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

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

House of Commons: Members

Introduction

1. This Estimate provides for certain elements of the expenditure by the House of Commons attributable to political parties or individual Members.
2. Separate Estimates are laid by the Independent Parliamentary Standards Authority (IPSA), the House of Commons Administration, and the House of Lords to cover the additional operating costs of Parliament.

Part I

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	17,100,000	-	17,100,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	17,100,000	-	17,100,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net Cash Requirement	17,080,000		

Amounts required in the year ending 31 March 2021 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: financial assistance to Opposition parties to support them in the discharge of their Parliamentary or representative functions; the Exchequer contribution to the Parliamentary Contributory Pension Fund (PCPF); payroll costs of Members appointed to specific parliamentary duties, and other non-cash costs.

The Clerk of the House of Commons will account for this Estimate.

Part I

			£
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	17,100,000	7,965,000	9,135,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	17,080,000	7,965,000	9,115,000

Part II: Subhead detail

									£'000	
2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
-	-	-	17,100	-	17,100	-	-	-	17,500	-
<i>Of which:</i>										
A: Members' salaries, allowances and other costs										
-	-	-	17,100	-	17,100	-	-	-	17,500	-
Total Spending in DEL										
-	-	-	17,100	-	17,100	-	-	-	17,500	-
Total for Estimate										
-	-	-	17,100	-	17,100	-	-	-	17,500	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	17,100	-	17,100	-	-	-	17,500	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	17,100	17,500	17,083
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-20	650	-23
<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
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-20	-	-20
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	650	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	17,080	18,150	17,060

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	17,100	17,500	17,083
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	17,100	17,500	17,083
Total Net Operating Costs	17,100	17,500	17,083
<i>Of which:</i>			
Resource DEL	17,100	17,500	17,083
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	17,100	17,500	17,083
<i>Of which:</i>			
Resource DEL	17,100	17,500	17,083
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	17,100	17,500	17,083

Part III: Note B - Analysis of Departmental Income

£'000

No departmental income is expected in 2020-21 or 2019-20. No departmental income was received in 2018-19.

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following appointment made by Her Majesty by Letters Patent includes the role of ex-officio Accounting Officer responsible for the expenditure within this Estimate:

Accounting Officer: John Benger, Clerk of the House of Commons

John Benger, Clerk of the House of Commons has personal responsibility for the proper presentation of the resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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

Crown Estate Office

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 2018-19 £343.5 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
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	2,365,000	-	2,365,000
Capital	-	-	-
Total Net Budget			
Resource	2,365,000	-	2,365,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net Cash Requirement	2,357,000		

Amounts required in the year ending 31 March 2021 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
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	2,365,000	1,064,000	1,301,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,357,000	1,061,000	1,296,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<i>Of which:</i>										
A Administration										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
Total Spending in AME										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
Total for Estimate										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	2,365	2,365	2,365
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-8	-8	-8
<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	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,357	2,357	2,357

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

	£'000		
	2020-21	2019-20	2018-19
	Plans	Provisions	Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>	-	-	-
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	2,365	2,365	2,365
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	2,365	2,365	2,365
Total Net Operating Costs	2,365	2,365	2,365
<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			
Total Resource Budget	2,365	2,365	2,365
<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	-	-	-
Total Resource (Estimate)	2,365	2,365	2,365

Part III: Note B - Analysis of Departmental Income

No departmental income is expected in 2020-21 or 2019-20. No departmental income was received in 2018-19.

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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: Dan Labbad, the Second Commissioner and Chief Executive.

Dan Labbad 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.

Armed Forces Pension and Compensation Schemes

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
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	6,682,024,000	-	6,682,024,000
Capital	-	-	-
Total Net Budget			
Resource	6,682,024,000	-	6,682,024,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	1,370,858,000		

Amounts required in the year ending 31 March 2021 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.

Part I (Continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	6,682,024,000	2,883,543,000	3,798,481,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	1,370,858,000	616,026,000	754,832,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	10,544,255	-3,862,231	6,682,024	-	-	-	7,607,873	-
<i>Of which:</i>										
A Retired pay, pensions and other payments to ex-service personnel										
-	-	-	10,544,255	-3,862,231	6,682,024	-	-	-	7,607,873	-
Total Spending in AME										
-	-	-	10,544,255	-3,862,231	6,682,024	-	-	-	7,607,873	-
Total for Estimate										
-	-	-	10,544,255	-3,862,231	6,682,024	-	-	-	7,607,873	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	10,544,255	-3,862,231	6,682,024	-	-	-	7,607,873	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	6,682,024	7,607,873	8,476,985
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-5,311,166	-6,238,927	-6,751,341
<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	-10,544,255	-11,465,731	-11,432,542
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	4,168	2,250	-14,080
Increase (-) / Decrease (+) in creditors	-23,927	190,167	-118,161
Use of provisions	5,252,848	5,034,387	4,813,442
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,370,858	1,368,946	1,725,644

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Programme Costs	10,544,255	11,465,731	11,432,542
<i>Of which:</i>			
Increases in liability	6,279,165	5,717,703	6,393,053
Interest on scheme liability	4,265,090	5,748,028	5,039,489
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-3,861,631	-3,795,565	-2,955,045
Transfers in	-600	-513	-512
Other income	-	-61,780	-
Net Programme Costs	6,682,024	7,607,873	8,476,985
Total Net Operating Costs	6,682,024	7,607,873	8,476,985
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	6,682,024	7,607,873	8,476,985
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	-	-	-
Total Resource Budget	6,682,024	7,607,873	8,476,985
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	6,682,024	7,607,873	8,476,985
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	6,682,024	7,607,873	8,476,985

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource AME	-3,862,231	-3,857,858	-2,955,557
<i>Of which:</i>			
Programme			
Pensions	-3,862,231	-3,857,858	-2,955,557
<i>Of which:</i>			
A Retired pay, pensions and other payments to ex-service personnel	-3,862,231	-3,857,858	-2,955,557
Total Programme	-3,862,231	-3,857,858	-2,955,557
Total Voted Resource Income	-3,862,231	-3,857,858	-2,955,557

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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

In discharging these responsibilities, particular regard is given to:

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

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

Department for International Development: Overseas Superannuation

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; pensions for beneficiaries and former beneficiaries of the Gibraltar Social Insurance Fund; 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 includes 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 very few active members, and as allowance has already been made for such members' full service, there is 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
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	12,000,000	-	12,000,000
Capital	-	-	-
Total Net Budget			
Resource	12,000,000	-	12,000,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net Cash Requirement	54,600,000		

Amounts required in the year ending 31 March 2021 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; pensions for beneficiaries of certain former overseas pension funds for which the UK assumed responsibility; pensions for beneficiaries and former beneficiaries of the Gibraltar Social Insurance Fund; 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.

Part I (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	12,000,000	9,810,000	2,190,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	54,600,000	26,550,000	28,050,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	12,000	-	12,000	-	-	-	21,800	-
<i>Of which:</i>										
A Interest On Liabilities and Other Expenses										
-	-	-	12,000	-	12,000	-	-	-	21,800	-
Total Spending in AME										
-	-	-	12,000	-	12,000	-	-	-	21,800	-
Total for Estimate										
-	-	-	12,000	-	12,000	-	-	-	21,800	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	12,000	-	12,000	-	-	-	21,800	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	12,000	21,800	54,065
Net Capital Requirement	-	-	-
Accruals to cash adjustments	42,600	37,200	6,362
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-12,000	-21,800	-54,065
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	54,600	59,000	60,427
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	54,600	59,000	60,427

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Programme Costs	12,000	21,800	54,065
<i>Of which:</i>			
Increases in liability	-	-	-
Interest on scheme liability	11,600	21,500	54,065
Other expenditure	400	300	-
<i>Less:</i>			
Contributions received	-	-	-
Transfers in	-	-	-
Other income	-	-	-
Net Programme Costs	12,000	21,800	54,065
Total Net Operating Costs	12,000	21,800	54,065
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	12,000	21,800	54,065
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 FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	12,000	21,800	54,065
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	12,000	21,800	54,065
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	12,000	21,800	54,065

Part III: Note B - Analysis of Departmental Income

No departmental income is expected in 2020-21 or 2019-20. No departmental income was received in 2018-19.

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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

In discharging these responsibilities, particular regard is given to:

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

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

Part III: Note 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.		14
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.		138
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.		37

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Hong Kong (Overseas Public Servants) Act 1996 - Sterling Safeguard for the value of public service pensions.	70,500

National Health Service Pension Scheme

Introduction

1. This Estimate covers the payment of pension and other benefits to persons covered by the National Health Service (NHS) Pensions Scheme. The rules of the scheme are set out in the National Health Service Pension Scheme Regulations 1995 (as amended), 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 pensions and lump sums on retirement, payment to widows, widowers and dependants of members who die in service or retirement. Provision is also made for refunds of contributions to early leavers, and for payment and receipts 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 costs of administering the scheme are now met by the scheme, these were previously included in the Department of Health & Social Care Estimate.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	29,065,193,000	-	29,065,193,000
Capital	-	-	-
Total Net Budget			
Resource	29,065,193,000	-	29,065,193,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-3,107,506,000		

Amounts required in the year ending 31 March 2021 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 cash and non-cash items.

Income arising from:

Pension contributions, inward transfer values, employer contributions relating to the Compensation for Premature Retirement Scheme, cost of scheme administration levy, 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
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	29,065,193,000	10,731,666,000	18,333,527,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	-3,107,506,000	-	-3,107,506,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	44,837,482	-15,772,289	29,065,193	-	-	-	27,758,000	-
<i>Of which:</i>										
<i>A Pensions</i>										
-	-	-	44,837,482	-15,772,289	29,065,193	-	-	-	27,758,000	-
Total Spending in AME										
-	-	-	44,837,482	-15,772,289	29,065,193	-	-	-	27,758,000	-
Total for Estimate										
-	-	-	44,837,482	-15,772,289	29,065,193	-	-	-	27,758,000	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	44,837,482	-15,772,289	29,065,193	-	-	-	27,758,000	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	29,065,193	27,758,000	33,630,844
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-32,172,699	-30,350,855	-33,840,940
<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	-44,797,482	-42,795,845	-44,973,678
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	14,595	177,314	-51,287
Increase (-) / Decrease (+) in creditors	9,895	-90,598	-80,290
Use of provisions	12,600,293	12,358,274	11,264,315
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	-3,107,506	-2,592,855	-210,096

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Programme Costs	44,837,482	42,835,845	45,009,895
<i>Of which:</i>			
Increases in liability	33,007,482	27,048,504	31,373,678
Interest on scheme liability	11,790,000	15,747,341	13,600,000
Other expenditure	40,000	40,000	36,217
<i>Less:</i>			
Contributions received	-15,621,289	-14,929,000	-11,234,897
Transfers in	-65,000	-56,982	-60,321
Other income	-86,000	-91,863	-83,833
Net Programme Costs	29,065,193	27,758,000	33,630,844
Total Net Operating Costs	29,065,193	27,758,000	33,630,844
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	29,065,193	27,758,000	33,630,844
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	-	-	-
Total Resource Budget	29,065,193	27,758,000	33,630,844
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	29,065,193	27,758,000	33,630,844
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	29,065,193	27,758,000	33,630,844

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource AME	-15,772,289	-15,077,845	-11,379,051
<i>Of which:</i>			
Programme			
Pensions	-15,772,289	-15,077,845	-11,379,051
<i>Of which:</i>			
A Pensions	-15,772,289	-15,077,845	-11,379,051
Total Programme	-15,772,289	-15,077,845	-11,379,051
Total Voted Resource Income	-15,772,289	-15,077,845	-11,379,051

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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

In discharging these responsibilities, particular regard is given to:

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

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

Teachers' Pension Scheme (England and Wales)

Introduction

- 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 Scheme charges Employers a levy of 0.08% of pensionable costs to cover the cost of administration.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	17,871,792,000	-	17,871,792,000
Capital	-	-	-
Total Net Budget			
Resource	17,871,792,000	-	17,871,792,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	2,045,028,000		

Amounts required in the year ending 31 March 2021 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
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	17,871,792,000	6,490,402,000	11,381,390,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	2,045,028,000	1,404,001,000	641,027,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	26,575,468	-8,703,676	17,871,792	-	-	-	18,508,991	-
<i>Of which:</i>										
A Pensions and associated payments										
-	-	-	26,575,468	-8,703,676	17,871,792	-	-	-	18,508,991	-
Total Spending in AME										
-	-	-	26,575,468	-8,703,676	17,871,792	-	-	-	18,508,991	-
Total for Estimate										
-	-	-	26,575,468	-8,703,676	17,871,792	-	-	-	18,508,991	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	26,575,468	-8,703,676	17,871,792	-	-	-	18,508,991	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	17,871,792	18,508,991	24,550,746
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-15,826,764	-15,673,177	-20,973,976
<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	-26,555,329	-26,211,632	-30,959,053
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	23,425	179,259	39,593
Increase (-) / Decrease (+) in creditors	-8,125	-37,039	-59,238
Use of provisions	10,713,265	10,396,235	10,004,722
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,045,028	2,835,814	3,576,770

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Programme Costs	26,575,468	26,246,294	31,001,862
<i>Of which:</i>			
Increases in liability	18,538,451	15,648,230	21,747,725
Interest on scheme liability	8,016,878	10,563,402	9,211,328
Other expenditure	20,139	34,662	42,809
<i>Less:</i>			
Contributions received	-8,664,925	-7,698,929	-6,413,089
Transfers in	-17,641	-15,929	-17,759
Other income	-21,110	-22,445	-20,268
Net Programme Costs	17,871,792	18,508,991	24,550,746
Total Net Operating Costs	17,871,792	18,508,991	24,550,746
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	17,871,792	18,508,991	24,550,746
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	-	-	-
Total Resource Budget	17,871,792	18,508,991	24,550,746
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	17,871,792	18,508,991	24,550,746
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	17,871,792	18,508,991	24,550,746

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource AME	-8,703,676	-7,737,303	-6,451,116
<i>Of which:</i>			
Programme			
Pensions	-8,703,676	-7,737,303	-6,451,116
<i>Of which:</i>			
A Pensions and associated payments	-8,703,676	-7,737,303	-6,451,116
Total Programme	-8,703,676	-7,737,303	-6,451,116
Total Voted Resource Income	-8,703,676	-7,737,303	-6,451,116

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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

In discharging these responsibilities, particular regard is given to:

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

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
In the unlikely event of a default by the approved Additional Voluntary Contributions provider, the Scheme will guarantee pension payments. This guarantee does not apply to members who make payments to other institutions offering Free Standing AVCs.	29,200
There is currently a legal challenge against another pension scheme which relates to a policy regarding freedom to marry. Due to the uncertainty regarding the outcome or read across to other schemes it has been agreed that this is an unquantifiable contingent liability.	Unknown

UK Atomic Energy Authority Pension Schemes

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 (UKAEA) Pension Schemes.
2. The Authority's Public Service Pension Schemes comprise the Combined Pension Scheme (CPS), the Principal Non-Industrial Superannuation Scheme (PNISS) and the Protected Persons Superannuation Scheme (PPSS). They relate to the employees of the Authority and until 31 October 2009 UKAEA Ltd, Dounreay Site Restoration Limited (DSRL) and Research Sites Restoration Limited (RSRL). In addition, the Schemes relate to former employees of British Nuclear Fuels plc (BNFL), employees of the National Nuclear Laboratory and International Nuclear Services Limited, the Civil Nuclear Police Authority (CNPA) and the Health Protection Agency (HPA) (in respect of members who prior to 1 April 2005 were employed by the National Radiological Protection Board), together with some employees of the Engineering and Physical Sciences Research Council (EPSRC), the Science and Technology Facilities Council (STFC), former employees of the Council for the Central Laboratory of the Research Councils (CCLRC), the Particle Physics and Astronomy Research Council (PPARC) and the Science and Engineering Research Council (SERC), the RCUK Shared Services Centre Limited (now UK Shared Business Services (UKSBS) Limited) and former Authority employees who transferred to the Ministry of Defence (Atomic Weapons Establishment).

The Research Councils referred to above were absorbed into the United Kingdom Research and Innovation (UKRI) from 1 April 2018 and employees who were members of the UKAEA Pension Schemes at that point were permitted to remain in the UKAEA Pension Schemes.

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. Associated administrative costs are borne by the UKAEA who recover the appropriate proportion from the other participating employers.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	219,127,000	-	219,127,000
Capital	-	-	-
Total Net Budget			
Resource	219,127,000	-	219,127,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	257,278,000		

Amounts required in the year ending 31 March 2021 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 pension 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
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	219,127,000	124,623,000	94,504,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	257,278,000	103,271,000	154,007,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	260,256	-41,129	219,127	-	-	-	301,122	-
<i>Of which:</i>										
A Pensions, transfer values, repayments of contributions										
-	-	-	260,256	-41,129	219,127	-	-	-	301,122	-
Total Spending in AME										
-	-	-	260,256	-41,129	219,127	-	-	-	301,122	-
Total for Estimate										
-	-	-	260,256	-41,129	219,127	-	-	-	301,122	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	260,256	-41,129	219,127	-	-	-	301,122	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	219,127	301,122	239,631
Net Capital Requirement	-	-	-
Accruals to cash adjustments	38,151	-51,697	-19,747
<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	-260,256	-340,127	-276,895
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	10,000	10,000	-2,216
Use of provisions	288,407	278,430	259,364
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	257,278	249,425	219,884

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Programme Costs	260,256	340,127	276,907
<i>Of which:</i>			
Increases in liability	107,719	123,813	74,430
Interest on scheme liability	152,537	216,314	202,465
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-38,703	-36,669	-36,414
Transfers in	-2,111	-1,967	-856
Other income	-315	-369	-6
Net Programme Costs	219,127	301,122	239,631
Total Net Operating Costs	219,127	301,122	239,631
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	219,127	301,122	239,631
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	-	-	-
Total Resource Budget	219,127	301,122	239,631
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	219,127	301,122	239,631
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	219,127	301,122	239,631

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource AME	-41,129	-39,005	-37,276
<i>Of which:</i>			
Programme			
Pensions	-41,129	-39,005	-37,276
<i>Of which:</i>			
A Pensions, transfer values, repayments of contributions	-41,129	-39,005	-37,276
Total Programme	-41,129	-39,005	-37,276
Total Voted Resource Income	-41,129	-39,005	-37,276

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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

In discharging these responsibilities, particular regard is given to:

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

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

Ministry of Justice: Judicial Pensions Scheme

Introduction

1. This Estimate covers the payment of pensions and other benefits to persons covered by the Judicial Pensions Scheme (JPS). This is comprised of a number of distinct pension schemes providing for both salaried and fee paid judiciary.
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;
 - 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; and
 - d) The increase in the value of the future pension liability (core pension entitlements and pension increases), expected to arise from ongoing litigation.
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 51.35% in line with 2019-20 contributions and as recommended by the Government Actuary's Department. The personal contributions of the members range between 2.76% and 8.05% according to their annual pensionable earnings.

Part I

	£		
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	175,279,000	148,275,000	323,554,000
Capital	-	-	-
Total Net Budget			
Resource	175,279,000	148,275,000	323,554,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-16,102,000		

Amounts required in the year ending 31 March 2021 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 Pensions 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
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	175,279,000	78,957,000	96,322,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	-16,102,000	-	-16,102,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	382,369	-207,090	175,279	-	-	-	443,416	-
<i>Of which:</i>										
A Judicial Pension Scheme										
-	-	-	382,369	-207,090	175,279	-	-	-	443,416	-
Non-voted expenditure										
-	-	-	148,275	-	148,275	-	-	-	141,750	-
<i>Of which:</i>										
B Judicial Pension Scheme										
-	-	-	148,275	-	148,275	-	-	-	141,750	-
Total Spending in AME										
-	-	-	530,644	-207,090	323,554	-	-	-	585,166	-
Total for Estimate										
-	-	-	530,644	-207,090	323,554	-	-	-	585,166	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	382,369	-207,090	175,279	-	-	-	443,416	-
Non Voted Expenditure										
-	-	-	148,275	-	148,275	-	-	-	141,750	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	323,554	585,166	955,871
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-191,381	-559,350	-914,226
<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	-281,425	-645,250	-995,610
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	90,044	85,900	81,384
Removal of non-voted budget items	-148,275	-141,750	-111,390
<i>Of which:</i>			
Consolidated Fund Standing Services	-148,275	-141,750	-111,390
Other adjustments	-	-	-
Net Cash Requirement	-16,102	-115,934	-69,745

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Programme Costs	530,644	787,908	1,107,871
<i>Of which:</i>			
Increases in liability	329,500	324,795	875,610
Interest on scheme liability	100,200	142,000	120,000
Other expenditure	100,944	112,113	112,261
<i>Less:</i>			
Contributions received	-207,090	-202,742	-152,000
Transfers in	-	-	-
Other income	-	-	-
Net Programme Costs	323,544	585,166	955,871
Total Net Operating Costs	323,544	585,166	955,871
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	323,554	585,166	955,871
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	-	-	-
Total Resource Budget	323,554	585,166	955,871
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	323,554	585,166	955,871
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	323,554	585,166	955,871

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource AME	-207,090	-202,742	-152,000
<i>Of which:</i>			
Programme	-207,090	-202,742	-152,000
Pensions	-207,090	-202,742	-152,000
<i>Of which:</i>			
A: Judicial Pension Scheme	-207,090	-202,742	-152,000
Total Programme	-207,090	-202,742	-152,000
Total Voted Resource Income	-207,090	-202,742	-152,000

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

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

In discharging these responsibilities, particular regard is given to:

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

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Pension liabilities for fee-paid judges are not yet fully known. Following the judgment of the Court of Justice of the European Union (CJEU) in December 2018, it has been determined that additional pension benefits are payable to eligible fee-paid judges in respect of service incurred prior to the date (7 April 2000) that the Part-Time Worker Directive should have been transposed into domestic law. Further potential claimants became eligible for fee-paid pensions, following a judgment from the Supreme Court in December 2019 on a related case concerning the operation of time limits to make a claim. Provision has been made for the potential liabilities arising from both of these cases, but the number of eligible claimants is still uncertain. There is therefore a further potential liability, in addition to the provision recognised, which cannot be quantified at this stage.</p>	Unquantifiable

Cabinet Office: Civil Superannuation

Introduction

- 1 This Estimate covers the cost of the Civil Service Pension Arrangements, including those under the Public Service Pensions Act 2013, and the payment of pension benefits to members under those arrangements.
It also covers certain other statutory schemes and small pension related payments by agreement, including schemes for civil servants and others made under the Superannuation Act 1972.
- 2 Provision is 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 and for payment of compensation under the CSCS which is then recovered from employers.
- 3 Employer members' contributions, employee members' contributions and receipts arising from transfers into the scheme partly offset the cost of the scheme and partly fund the payment of pension benefits.
- 4 This Estimate also includes funding for the other schemes superannuation.
- 5 Further details of spending covered under this Estimate can be found in the Annual Report and Accounts.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	10,952,970,000	-	10,952,970,000
Capital	-	-	-
Total Net Budget			
Resource	10,952,970,000	-	10,952,970,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	1,751,470,000		

Amounts required in the year ending 31 March 2021 for expenditure by Cabinet Office: Civil Superannuation on:

Annually Managed Expenditure:Expenditure arising from:

The superannuation of civil servants; pensions etc., and other pensions and non-recurrent payments; for other related services and related non-cash items.

Income arising from:

Charges received from departments and others on account of the cost of pension cover provided for their staff. Periodical contributions for widows', widowers', and dependants' benefits. Other superannuation contributions, transfer values and bulk transfer receipts.

Cabinet Office will account for this Estimate.

Part I (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	10,952,970,000	4,772,051,000	6,180,919,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	1,751,470,000	705,187,000	1,046,283,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	16,272,870	-5,319,900	10,952,970	-	-	-	11,932,557	-
<i>Of which:</i>										
A Civil superannuation										
-	-	-	16,272,870	-5,319,900	10,952,970	-	-	-	11,932,557	-
Total Spending in AME										
-	-	-	16,272,870	-5,319,900	10,952,970	-	-	-	11,932,557	-
Total for Estimate										
-	-	-	16,272,870	-5,319,900	10,952,970	-	-	-	11,932,557	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	16,272,870	-5,319,900	10,952,970	-	-	-	11,932,557	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	10,952,970	11,932,557	13,094,494
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-9,201,500	-10,288,305	-11,074,875
<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	-16,262,400	-17,104,305	-17,434,256
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	7,060,900	6,816,000	6,359,381
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,751,470	1,644,252	2,019,619

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Programme Costs	16,272,870	17,117,555	17,444,150
<i>Of which:</i>			
Increases in liability	11,048,400	10,028,305	11,267,260
Interest on scheme liability	5,214,000	7,076,000	6,166,996
Other expenditure	10,470	13,250	9,894
<i>Less:</i>			
Contributions received	-5,177,500	-4,821,406	-3,937,509
Transfers in	-89,000	-295,592	-348,358
Other income	-53,400	-68,000	-63,789
Net Programme Costs	10,952,970	11,932,557	13,094,494
Total Net Operating Costs	10,952,970	11,932,557	13,094,494
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	10,952,970	11,932,557	13,094,494
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	-	-	-
Total Resource Budget	10,952,970	11,932,557	13,094,494
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	10,952,970	11,932,557	13,094,494
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	10,952,970	11,932,557	13,094,494

Part III: Note B - Analysis of Departmental Income

£'000

	2020-21 Plans	2019-20 Provision	2018-19 Outturn
Voted Resource AME	-5,319,900	-5,184,998	-4,349,656
<i>Of which:</i>			
Programme			
Pensions	-5,319,900	-5,184,998	-4,349,656
<i>Of which:</i>			
A Civil superannuation	-5,319,900	-5,184,998	-4,349,656
Total Programme	-5,319,900	-5,184,998	-4,349,656
Total Voted Resource Income	-5,319,900	-5,184,998	-4,349,656

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

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

In discharging these responsibilities, particular regard is given to:

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

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

Royal Mail Statutory Pension Scheme

Introduction

1. The Estimate covers all costs and payments of pension benefits (including transfer payments for members transferring to other schemes) for the Royal Mail Statutory Pension Scheme.
2. Associated administrative costs are borne by the Cabinet Office.
3. The Royal Mail Statutory Pension Scheme (RMSPS) is a closed scheme.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	869,300,000	-	869,300,000
Capital	-	-	-
Total Net Budget			
Resource	869,300,000	-	869,300,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	1,469,000,000		

Amounts required in the year ending 31 March 2021 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
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	869,300,000	543,150,000	326,150,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	1,469,000,000	638,550,000	830,450,000

Part II: Subhead detail

£'000

2020-21 Plans									2019-20 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	869,300	-	869,300	-	-	-	1,557,000	-
<i>Of which:</i>										
A RMSPS Pension Scheme										
-	-	-	869,300	-	869,300	-	-	-	1,557,000	-
Total Spending in AME										
-	-	-	869,300	-	869,300	-	-	-	1,557,000	-
Total for Estimate										
-	-	-	869,300	-	869,300	-	-	-	1,557,000	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	869,300	-	869,300	-	-	-	1,557,000	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Net Resource Requirement	869,300	1,557,000	1,168,000
Net Capital Requirement	-	-	-
Accruals to cash adjustments	599,700	-88,000	199,467
<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	-869,300	-1,557,000	-1,168,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	1,469,000	1,469,000	1,367,467
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,469,000	1,469,000	1,367,467

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

	£'000		
	2020-21 Plans	2019-20 Provisions	2018-19 Outturn
Gross Programme Costs	869,300	1,557,000	1,168,000
<i>Of which:</i>			
Increases in liability	-	-	-
Interest on scheme liability	869,300	1,557,000	1,168,000
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-	-	-
Transfers in	-	-	-
Other income	-	-	-
Net Programme Costs	869,300	1,557,000	1,168,000
Total Net Operating Costs	869,300	1,557,000	1,168,000
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	869,300	1,557,000	1,168,000
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	-	-	-
Total Resource Budget	869,300	1,557,000	1,168,000
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	869,300	1,557,000	1,168,000
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	869,300	1,557,000	1,168,000

Part III: Note B - Analysis of Departmental Income

No income or receipts are expected in 2020-21 or 2019-20. No income or receipts were received in 2018-19.

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

No CFER income or receipts are expected in 2020-21 or 2019-20. No CFER income or receipts were received in 2018-19.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	John Manzoni
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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.

HM Treasury contacts

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