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# **Central Government Supply Estimates 2020-21**

## **Supplementary Estimates**

for the year ending 31 March 2021

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*Presented to the House of Commons by Command of Her Majesty  
Ordered by the House of Commons  
to be printed on 22 February 2021*



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TREASURY CHAMBERS

JESSE NORMAN

22 February 2021



# Section 1

## Introduction

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1. Supply Estimates are the means by which the Government seeks authority from Parliament for its own spending each year. A full description of Supply Estimates was included in *Central Government Supply Estimates 2020-21: Main Supply Estimates* (HC 293) presented to Parliament on 4 May 2020.

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

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

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

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

### **Total Estimates to date**

5. For the current year, Main Estimates were presented to Parliament on 4 May 2020 (HC 293). This booklet sets out the request for changes since that publication.

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

6. **Table 1** below shows the total voted Supply provision sought for 2020-21 in the Main Estimates, the changes sought in the Supplementary Estimates and the revised plans.

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

	£ million		
	2020-21† ††	2020-21 †	2020-21 †
	Present Plans	Changes	Revised Plans
Total Resource and Capital Departmental Expenditure Limit †††	414,742	122,344	537,085
Total Resource and Capital Annually Managed Expenditure	315,159	176,492	491,651
<b>Total Net Budget</b>	<b>729,901</b>	<b>298,836</b>	<b>1,028,737</b>
Total Non-Budget Expenditure	83,233	11,148	94,381
<b>Total Resource and Capital in Estimates</b>	<b>813,134</b>	<b>309,984</b>	<b>1,123,118</b>
Resource to cash adjustments	-116,000	-132,516	-248,516
<b>Total Net Cash Requirement</b>	<b>697,133</b>	<b>177,468</b>	<b>874,601</b>

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

†† Figures for the independent Estimates are provisional: check the published Supplementary Estimates 2020-21 for these bodies.

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

7. There are 51 Supplementary Estimates for central government departments, seeking the changes set out in **Table 2**, in this booklet. In addition, independent bodies may present their own booklets.
8. The main aggregate for public expenditure is **Total Managed Expenditure (TME)**, which includes Departmental Expenditure Limits (DEL), for which plans were set in Spending Round 2019, and Annually Managed Expenditure (AME), which is subject to annual review as part of the Budget process. These definitions are explained in more detail in Chapter 1 of the *Public Expenditure Statistical Analyses 2020* (CP 276) and section 1 of the Main Estimates 2020-21 (HC 293).
9. The main elements of DEL and AME that are not funded through the Supply Estimates are central government expenditure funded directly from other sources, (e.g. the National Insurance Fund).

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

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

11. The operation of in-year controls for 2020-21 was explained in Section 1 of HC 293. Changes to Resource DEL, administration budgets and Capital DEL, as a result of the Supplementary Estimates are summarised in **Tables 3, 4 and 5**.
12. Table 6 compares the present plans (voted spending only) for 2020-21 with the forecast outturn for the first six months of the year for each Estimate.

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

13. The Clear Line of Sight (Alignment) reforms outlined in Cm 7567 of March 2009 simplified the government’s financial reporting to Parliament by aligning, as far as possible, the recording of government spending in Supply Estimates with departmental budgets and accounts. The reforms were approved by the House of Commons following a debate and vote in the House in July 2010.
14. As mentioned in HC 293, where complete alignment of Parliamentary controls, departmental budgets and resource accounts is not practical, it is necessary for expenditure items to be reported differently in different documents. From 2016-17, the Department for Education’s (DFE) Estimate and accounts will not wholly align to the budgets set by the Treasury. DFE’s Estimates and Accounts now include the grant paid to Academies by DFE within the Estimate’s Resource DEL and Capital DEL controls. The actual spending of Academies will instead be reported separately to Parliament on an Academic year basis. DFE’s budgeting controls as set by the Treasury, will continue to include the spending of Academies on a financial year basis whilst these entities remain classified to the central government sector. DFE’s Resource DEL and Capital DEL budgets as set by the Treasury (which include the spending of Academies) can be viewed in Tables 3 and 5 of this publication, whilst DFE’s Resource AME budget can be viewed in Part III Note A of DFE’s Estimate. The figures in DFE’s Estimate are consistent with those presented in the 2020-21 Main Estimates (HC 293).

#### **Parliamentary procedure**

15. Supplementary Estimates seek funds for expenditure in addition to, or a reduction in, that sought in previous Supply Estimates in the same financial year. They may be presented to:
  - seek authority, and additional resources, capital and/or cash as necessary, for any new services; and
  - increase or decrease the provision for existing services.
16. The House of Commons has an opportunity to debate and vote on Supplementary Estimates (and where applicable New Estimates), followed by detailed examination by departmental Select Committees. This process is described more fully in Section 3 of HC 293.

#### **Format of Supplementary Estimates**

17. Each Supplementary Estimate is produced in a standard format and consists of an introduction, Part I, Part II and Part III. The format and organisation of Estimates is explained more fully in section 2 of HC 293.

### Introduction

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

### Part I

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

### Part II

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

### Part III – other statements and notes

21. **Part III of the Supplementary Estimates contains a number of notes. Each Supplementary Estimate will contain at least:**
- **Part III: Note A** - the Statement of Comprehensive Net Expenditure (SoCNE) and Reconciliation table, either restated or updated from that appended to the Main Estimates. Individual Select Committees may, of course, request additional department-specific explanatory information to supplement this material;
  - **Part III: Note B** - an Analysis of Departmental Income (resource and capital), which is being used to offset gross spending;
  - **Part III: Note C** - an analysis of extra receipts payable to the Consolidated Fund;
  - **Part III: Note D** - an Explanation of the Accounting Officer responsibilities.
22. The Supplementary Estimates may be accompanied by further notes providing additional information to Parliament about the specific nature of the department's plans, details of the grants-in-aid (G-in-A) paid to Arm's Length Bodies (ALBs), changes in accounting policies, etc, where relevant.

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

	£'000		
	Current Plans	Changes	Revised Plans
<b>Supply Estimates presented by HM Treasury</b>			
Department of Health and Social Care			
<b>Departmental Expenditure Limit</b>			
Resource	121,159,020	56,772,994	177,932,014
Capital	8,231,100	4,686,769	12,917,869
<b>Annually Managed Expenditure</b>			
Resource	10,001,879	1	10,001,880
Capital	15,000	-	15,000
<b>Total Net Budget</b>			
Resource	131,160,899	56,772,995	187,933,894
Capital	8,246,100	4,686,769	12,932,869
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>137,877,120</b>	<b>50,083,763</b>	<b>187,960,883</b>
Department for Education			
<b>Departmental Expenditure Limit</b>			
Resource †	72,071,812	15,176,205	87,248,017
Capital †	4,327,209	1,050,471	5,377,680
<b>Annually Managed Expenditure</b>			
Resource	-3,960,339	3,964,544	4,205
Capital	23,618,644	-703,000	22,915,644
<b>Total Net Budget</b>			
Resource	68,111,473	19,140,749	87,252,222
Capital	27,945,853	347,471	28,293,324
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>90,321,164</b>	<b>2,243,134</b>	<b>92,564,298</b>
Home Office			
<b>Departmental Expenditure Limit</b>			
Resource	12,713,288	2,006,898	14,720,186
Capital	741,351	128,475	869,826
<b>Annually Managed Expenditure</b>			
Resource	2,380,017	4,900	2,384,917
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	15,093,305	2,011,798	17,105,103
Capital	741,351	128,475	869,826
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>15,780,036</b>	<b>2,159,563</b>	<b>17,939,599</b>
National Crime Agency			
<b>Departmental Expenditure Limit</b>			
Resource	468,012	36,023	504,035
Capital	50,095	-2,079	48,016
<b>Annually Managed Expenditure</b>			
Resource	75,000	25,000	100,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	543,012	61,023	604,035
Capital	50,095	-2,079	48,016
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>670,001</b>	-	<b>670,001</b>

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

	£'000		
	Current Plans	Changes	Revised Plans
Ministry of Justice			
<b>Departmental Expenditure Limit</b>			
Resource	8,767,228	594,723	9,361,951
Capital	873,000	203,681	1,076,681
<b>Annually Managed Expenditure</b>			
Resource	414,400	188,000	602,400
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	9,181,628	782,723	9,964,351
Capital	873,000	203,681	1,076,681
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>9,443,700</b>	<b>791,825</b>	<b>10,235,525</b>
Crown Prosecution Service			
<b>Departmental Expenditure Limit</b>			
Resource	631,356	-17,457	613,899
Capital	2,800	-	2,800
<b>Annually Managed Expenditure</b>			
Resource	5,950	2,000	7,950
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	637,306	-15,457	621,849
Capital	2,800	-	2,800
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>625,025</b>	<b>-14,457</b>	<b>610,568</b>
Serious Fraud Office			
<b>Departmental Expenditure Limit</b>			
Resource	53,377	13,500	66,877
Capital	4,000	-400	3,600
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	54,377	13,500	67,877
Capital	4,000	-400	3,600
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>54,677</b>	<b>13,100</b>	<b>67,777</b>
HM Procurator General and Treasury Solicitor			
<b>Departmental Expenditure Limit</b>			
Resource	10,880	4,408	15,288
Capital	1,400	1,500	2,900
<b>Annually Managed Expenditure</b>			
Resource	-	100	100
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	10,880	4,508	15,388
Capital	1,400	1,500	2,900
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>10,470</b>	<b>5,908</b>	<b>16,378</b>

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

	£'000		
	Current Plans	Changes	Revised Plans
Ministry of Defence			
<b>Departmental Expenditure Limit</b>			
Resource	39,248,824	2,007,823	41,256,647
Capital	10,534,980	1,181,415	11,716,395
<b>Annually Managed Expenditure</b>			-
Resource	1,519,285	1,200,000	2,719,285
Capital	-	-	-
<b>Total Net Budget</b>			-
Resource	40,768,109	3,207,823	43,975,932
Capital	10,534,980	1,181,415	11,716,395
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>42,043,804</b>	<b>1,500,000</b>	<b>43,543,804</b>
Security and Intelligence Agencies			
<b>Departmental Expenditure Limit</b>			
Resource	2,842,926	58,276	2,901,202
Capital	808,591	1,450	810,041
<b>Annually Managed Expenditure</b>			
Resource	39,050	-	39,050
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,881,976	58,276	2,940,252
Capital	808,591	1,450	810,041
<b>Non-Budget Expenditure</b>	-	<b>16,400</b>	16,400
<b>Net Cash Requirement</b>	<b>3,403,417</b>	<b>-17,274</b>	<b>3,386,143</b>
Foreign, Commonwealth and Development Office ††			
<b>Departmental Expenditure Limit</b>			
Resource	7,089,406	2,330,704	9,420,110
Capital	2,623,250	354,008	2,977,258
<b>Annually Managed Expenditure</b>			
Resource	30,686	672,800	703,486
Capital	1,134,000	-484,000	650,000
<b>Total Net Budget</b>			
Resource	7,120,092	3,003,504	10,123,596
Capital	3,757,250	-129,992	3,627,258
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>10,827,656</b>	<b>2,194,462</b>	<b>13,022,118</b>
Foreign and Commonwealth Office			
<b>Departmental Expenditure Limit</b>			
Resource	2,755,709	-2,755,709	-
Capital	101,842	-101,842	-
<b>Annually Managed Expenditure</b>			
Resource	100,000	-100,000	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,855,709	-2,855,709	-
Capital	101,842	-101,842	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,892,551</b>	<b>-2,892,551</b>	-

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

	£'000		
	Current Plans	Changes	Revised Plans
Ministry of Housing, Communities and Local Government			
<b>Departmental Expenditure Limits - Communities</b>			
Resource	2,687,941	563,123	3,251,064
Capital	13,336,907	-2,851,134	10,485,773
<b>Departmental Expenditure Limit - Local Government</b>			
Resource	16,954,662	4,530,136	21,484,798
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	18,423,199	207,171	18,630,370
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	38,065,802	5,300,430	43,366,232
Capital	13,336,907	-2,851,134	10,485,773
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>34,416,701</b>	<b>4,520,823</b>	<b>38,937,524</b>
Department for Transport			
<b>Departmental Expenditure Limit</b>			
Resource	14,179,096	10,905,666	25,084,762
Capital	18,063,758	201,516	18,265,274
<b>Annually Managed Expenditure</b>			
Resource	2,408,378	251	2,408,629
Capital	469,600	1	469,601
<b>Total Net Budget</b>			
Resource	16,587,474	10,905,917	27,493,391
Capital	18,533,358	201,517	18,734,875
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>29,624,220</b>	<b>10,639,984</b>	<b>40,264,204</b>
Department for Business, Energy and Industrial Strategy			
<b>Departmental Expenditure Limit</b>			
Resource	16,802,808	11,743,300	28,546,108
Capital	13,522,848	7,616,536	21,139,384
<b>Annually Managed Expenditure</b>			
Resource	14,349,498	8,335,028	22,684,526
Capital	792,112	31,478,086	32,270,198
<b>Total Net Budget</b>			
Resource	31,152,306	20,078,328	51,230,634
Capital	14,314,960	39,094,622	53,409,582
<b>Non-Budget Expenditure</b>	-	7,983	7,983
<b>Net Cash Requirement</b>	<b>32,222,641</b>	<b>20,448,361</b>	<b>52,671,002</b>



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

	£'000		
	Current Plans	Changes	Revised Plans
HM Land Registry			
<b>Departmental Expenditure Limit</b>			
Resource	361,357	-15,000	346,357
Capital	40,210	1	40,211
<b>Annually Managed Expenditure</b>			
Resource	12,000	10,000	22,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	373,357	-5,000	368,357
Capital	40,210	1	40,211
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>408,000</b>	<b>-9,999</b>	<b>398,001</b>
Department for Digital, Culture, Media and Sport			
<b>Departmental Expenditure Limit</b>			
Resource	1,855,834	1,976,852	3,832,686
Capital	629,780	571,153	1,200,933
<b>Annually Managed Expenditure</b>			
Resource	3,856,965	115,840	3,972,805
Capital	495,912	-46,240	449,672
<b>Total Net Budget</b>			
Resource	5,712,799	2,092,692	7,805,491
Capital	1,125,692	524,913	1,650,605
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>6,233,331</b>	<b>2,246,268</b>	<b>8,479,599</b>
Department for Environment, Food and Rural Affairs			
<b>Departmental Expenditure Limit</b>			
Resource	4,331,731	425,256	4,756,987
Capital	902,491	122,706	1,025,197
<b>Annually Managed Expenditure</b>			
Resource	291,590	1,049,335	1,340,925
Capital	<b>14,507</b>	2,000	16,507
<b>Total Net Budget</b>			
Resource	4,623,321	1,474,591	6,097,912
Capital	916,998	124,706	1,041,704
<b>Non-Budget Expenditure</b>	<b>10,000</b>	-	10,000
<b>Net Cash Requirement</b>	<b>5,611,497</b>	<b>-216,416</b>	<b>5,395,081</b>
Department for International Trade			
<b>Departmental Expenditure Limit</b>			
Resource	567,429	-51,135	516,294
Capital	14,421	165,738	180,159
<b>Annually Managed Expenditure</b>			
Resource	3,000	3,000	6,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	570,429	-48,135	522,294
Capital	14,421	165,738	180,159
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>660,293</b>	<b>-57,865</b>	<b>602,428</b>

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

	£'000		
	Current Plans	Changes	Revised Plans
Department for Work and Pensions			
<b>Departmental Expenditure Limit</b>			
Resource	5,740,402	454,891	6,195,293
Capital	175,649	400,934	576,583
<b>Annually Managed Expenditure</b>			
Resource	103,862,675	3,331,767	107,194,442
Capital	1,637,000	-962,900	674,100
<b>Total Net Budget</b>			
Resource	109,603,077	3,786,658	113,389,735
Capital	1,812,649	-561,966	1,250,683
<b>Non-Budget Expenditure</b>	<b>2,190,700</b>	<b>339,340</b>	2,530,040
<b>Net Cash Requirement</b>	<b>114,528,686</b>	<b>2,865,970</b>	<b>117,394,656</b>
HM Revenue and Customs			
<b>Departmental Expenditure Limit</b>			
Resource	4,079,147	661,637	4,740,784
Capital	365,466	198,268	563,734
<b>Annually Managed Expenditure</b>			
Resource	65,151,766	69,411,770	134,563,536
Capital	10	-	10
<b>Total Net Budget</b>			
Resource	69,230,913	70,073,407	139,304,320
Capital	365,476	198,268	563,744
<b>Non-Budget Expenditure</b>	-	1	1
<b>Net Cash Requirement</b>	<b>69,212,503</b>	<b>70,378,206</b>	<b>139,590,709</b>
HM Treasury			
<b>Departmental Expenditure Limit</b>			
Resource	268,807	76,084	344,891
Capital	9,710	8,601	18,311
<b>Annually Managed Expenditure</b>			
Resource	298,801	59,968,555	60,267,356
Capital	-1,329,980	-305,482	-1,635,462
<b>Total Net Budget</b>			
Resource	567,608	60,044,639	60,612,247
Capital	-1,320,270	-296,881	-1,617,151
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-923,791</b>	<b>518,547</b>	<b>-405,244</b>
Cabinet Office			
<b>Departmental Expenditure Limit</b>			
Resource	910,500	662,863	1,573,363
Capital	311,379	76,060	387,439
<b>Annually Managed Expenditure</b>			
Resource	7,695	312,529	320,224
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	918,195	975,392	1,893,587
Capital	311,379	76,060	387,439
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,300,127</b>	<b>798,643</b>	<b>2,098,770</b>

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

	£'000		
	Current Plans	Changes	Revised Plans
Scotland Office and Office of the Advocate General			
<b>Departmental Expenditure Limit</b>			
Resource	10,655	3,161	13,816
Capital	50	784	834
<b>Annually Managed Expenditure</b>			
Resource	-	-852	-852
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	10,655	2,309	12,964
Capital	50	784	834
<b>Non-Budget Expenditure</b>	<b>39,829,109</b>	<b>6,418,482</b>	<b>46,247,591</b>
<b>Net Cash Requirement</b>	<b>39,839,714</b>	<b>6,422,412</b>	<b>46,262,126</b>
Wales Office			
<b>Departmental Expenditure Limit</b>			
Resource	5,200	119	5,319
Capital	30	50	80
<b>Annually Managed Expenditure</b>			
Resource	-	18	18
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,200	137	5,337
Capital	30	50	80
<b>Non-Budget Expenditure</b>	<b>18,600,257</b>	<b>4,360,564</b>	<b>22,960,821</b>
<b>Net Cash Requirement</b>	<b>18,605,281</b>	<b>4,360,737</b>	<b>22,966,018</b>
Northern Ireland Office			
<b>Departmental Expenditure Limit</b>			
Resource	24,331	7,962	32,293
Capital	260	637	897
<b>Annually Managed Expenditure</b>			
Resource	-	566,560	566,560
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	24,331	574,522	598,853
Capital	260	637	897
<b>Non-Budget Expenditure</b>	<b>22,602,884</b>	<b>-545</b>	<b>22,602,339</b>
<b>Net Cash Requirement</b>	<b>22,625,252</b>	<b>6,761</b>	<b>22,632,013</b>
National Savings and Investments			
<b>Departmental Expenditure Limit</b>			
Resource	127,370	40,500	167,870
Capital	660	1	661
<b>Annually Managed Expenditure</b>			
Resource	3,300	-	3,300
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	130,670	40,500	171,170
Capital	660	1	661
<b>Non-Budget Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cash Requirement</b>	<b>131,990</b>	<b>40,501</b>	<b>172,491</b>

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

	£'000		
	Current Plans	Changes	Revised Plans
Charity Commission			
<b>Departmental Expenditure Limit</b>			
Resource	29,200	-	29,200
Capital	2,200	-	2,200
<b>Annually Managed Expenditure</b>			
Resource	-	200	200
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	29,200	200	29,400
Capital	2,200	-	2,200
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>29,374</b>	<b>-</b>	<b>29,374</b>
Competition and Markets Authority			
<b>Departmental Expenditure Limit</b>			
Resource	95,269	6,404	101,673
Capital	1,000	2,300	3,300
<b>Annually Managed Expenditure</b>			
Resource	10,000	-	10,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	105,269	6,404	111,673
Capital	1,000	2,300	3,300
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>92,783</b>	<b>6,190</b>	<b>98,973</b>
The Statistics Board			
<b>Departmental Expenditure Limit</b>			
Resource	466,471	34,910	501,381
Capital	10,000	3,500	13,500
<b>Annually Managed Expenditure</b>			
Resource	1,000	21,300	22,300
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	467,471	56,210	523,681
Capital	10,000	3,500	13,500
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>456,172</b>	<b>42,410</b>	<b>498,582</b>
Office for Standards in Education, Children's Services and Skills			
<b>Departmental Expenditure Limit</b>			
Resource	135,759	-2,150	133,609
Capital	3,500	1,800	5,300
<b>Annually Managed Expenditure</b>			
Resource	-55	350	295
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	135,704	-1,800	133,904
Capital	3,500	1,800	5,300
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>134,386</b>	<b>-350</b>	<b>134,036</b>

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

	£'000		
	Current Plans	Changes	Revised Plans
Office of Qualifications and Examinations Regulation			
<b>Departmental Expenditure Limit</b>			
Resource	22,926	-100	22,826
Capital	100	681	781
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	22,926	-100	22,826
Capital	100	681	781
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>22,805</b>	<b>1,031</b>	<b>23,836</b>
Food Standards Agency			
<b>Departmental Expenditure Limit</b>			
Resource	105,670	-1,819	103,851
Capital	8,690	-348	8,342
<b>Annually Managed Expenditure</b>			
Resource	9,603	-	9,603
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	115,273	-1,819	113,454
Capital	8,690	-348	8,342
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>111,708</b>	<b>590</b>	<b>112,298</b>
The National Archives			
<b>Departmental Expenditure Limit</b>			
Resource	40,670	-2,285	38,385
Capital	800	2,960	3,760
<b>Annually Managed Expenditure</b>			
Resource	-	7	7
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	40,670	-2,278	38,392
Capital	800	2,960	3,760
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>35,270</b>	<b>630</b>	<b>35,900</b>
United Kingdom Supreme Court			
<b>Departmental Expenditure Limit</b>			
Resource	3,835	225	4,060
Capital	500	-	500
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	4,835	225	5,060
Capital	500	-	500
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>3,600</b>	<b>-530</b>	<b>3,070</b>

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

	£'000		
	Current Plans	Changes	Revised Plans
Government Actuary's Department			
<b>Departmental Expenditure Limit</b>			
Resource	1	1	2
Capital	200	-50	150
<b>Annually Managed Expenditure</b>			
Resource	50	-	50
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	51	1	52
Capital	200	-50	150
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>129</b>	<b>-161</b>	<b>-32</b>
Office of Gas and Electricity Markets			
<b>Departmental Expenditure Limit</b>			
Resource	701	14,100	14,801
Capital	4,300	-	4,300
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	701	14,100	14,801
Capital	4,300	-	4,300
<b>Non-Budget Expenditure</b>	-	<b>5,900</b>	5,900
<b>Net Cash Requirement</b>	<b>8,916</b>	<b>1,500</b>	<b>10,416</b>
Office of Rail and Road			
<b>Departmental Expenditure Limit</b>			
Resource	3	1	4
Capital	720	-	720
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3	1	4
Capital	720	-	720
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,999</b>	<b>8,000</b>	<b>9,999</b>
Water Services Regulation Authority			
<b>Departmental Expenditure Limit</b>			
Resource	150	1	151
Capital	150	-	150
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	150	1	151
Capital	150	-	150
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>5,363</b>	<b>-363</b>	<b>5,000</b>

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

	£'000		
	Current Plans	Changes	Revised Plans
Export Credits Guarantee Department			
<b>Departmental Expenditure Limit</b>			
Resource	1	-500	-499
Capital	300	500	800
<b>Annually Managed Expenditure</b>			
Resource	376,537	376,883	753,420
Capital	2,786,958	-1,300,000	1,486,958
<b>Total Net Budget</b>			
Resource	376,538	376,383	752,921
Capital	2,787,258	-1,299,500	1,487,758
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,696,390</b>	<b>-1,000,000</b>	<b>1,696,390</b>
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
<b>Departmental Expenditure Limit</b>			
Resource	29,891	200	30,091
Capital	2,100	-	2,100
<b>Annually Managed Expenditure</b>			
Resource	700	-	700
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	30,591	200	30,791
Capital	2,100	-	2,100
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>32,563</b>	<b>-</b>	<b>32,563</b>
House of Lords			
<b>Departmental Expenditure Limit</b>			
Resource	140,969	-5,259	135,710
Capital	67,133	-26,568	40,565
<b>Annually Managed Expenditure</b>			
Resource	1	5,549	5,550
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	140,970	290	141,260
Capital	67,133	-26,568	40,565
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>193,439</b>	<b>-29,860</b>	<b>163,579</b>
House of Commons: Members			
<b>Departmental Expenditure Limit</b>			
Resource	17,100	95	17,195
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	17,100	95	17,195
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>17,080</b>	<b>-</b>	<b>17,080</b>

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

	£'000		
	Current Plans	Changes	Revised Plans
Crown Estate Office			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,365	-	2,365
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,365	-	2,365
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,357</b>	-	<b>2,357</b>
Armed Forces Pension and Compensation Schemes			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	6,682,024	100,000	6,782,024
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	6,682,024	100,000	6,782,024
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,370,858</b>	-	<b>1,370,858</b>
Foreign, Commonwealth and Development Office: Overseas Superannuation †††			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	12,000	1,000	13,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	12,000	1,000	13,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>54,600</b>	-	<b>54,600</b>
National Health Service Pension Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	29,065,193	-11,924	29,053,269
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	29,065,193	-11,924	29,053,269
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-3,107,506</b>	<b>5,042</b>	<b>-3,102,464</b>



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

	£'000		
	Current Plans	Changes	Revised Plans
Teachers' Pensions Scheme (England and Wales)			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	17,871,792	-1,390,425	16,481,367
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	17,871,792	-1,390,425	16,481,367
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,045,028</b>	<b>-280,631</b>	<b>1,764,397</b>
UK Atomic Energy Authority Pension Schemes			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	219,127	5,143	224,270
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	219,127	5,143	224,270
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>257,278</b>	<b>-5,780</b>	<b>251,498</b>
Ministry of Justice: Judicial Pensions Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	175,279	-3,639	171,640
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	175,279	-3,639	171,640
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-16,102</b>	<b>-81,668</b>	<b>-97,770</b>
Cabinet Office: Civil Superannuation			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	10,952,970	341,000	11,293,970
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	10,952,970	341,000	11,293,970
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,751,470</b>	<b>-236,000</b>	<b>1,515,470</b>

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

	£'000		
	Current Plans	Changes	Revised Plans
Royal Mail Statutory Pension Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	869,300	100,000	969,300
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	869,300	100,000	969,300
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,469,000</b>	<b>4,000</b>	<b>1,473,000</b>

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

<b>Departmental Expenditure Limit</b>			
Resource	337,807,724	108,257,627	446,065,351
Capital	75,774,930	14,000,074	89,775,004
<b>Annually Managed Expenditure</b>			
Resource	285,524,681	148,813,761	434,338,442
Capital	29,633,763	27,678,465	57,312,228
<b>Total Net Budget</b>			
Resource	623,332,405	257,071,388	880,403,793
Capital	105,408,693	41,678,539	147,087,232
<b>Total Non-Budget Expenditure</b>	83,232,950	11,148,125	94,381,075
<b>Total Net cash requirement</b>	<b>696,115,026</b>	<b>177,464,456</b>	<b>873,579,482</b>

**Supply Estimates presented elsewhere ††††**

## House of Commons: Administration

<b>Departmental Expenditure Limit</b>			
Resource	420,130	103,068	523,198
Capital	382,600	-130,000	252,600
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	420,130	103,068	523,198
Capital	382,600	-130,000	252,600
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>665,830</b>	<b>-110,000</b>	<b>555,830</b>

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

	£'000		
	Current Plans	Changes	Revised Plans
Parliamentary Works Sponsor Body			
<b>Departmental Expenditure Limit</b>			
Resource	26,900	93,300	120,200
Capital	600	5,400	6,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	26,900	93,300	120,200
Capital	600	5,400	6,000
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>27,500</b>	<b>98,700</b>	<b>126,200</b>
National Audit Office			
<b>Departmental Expenditure Limit</b>			
Resource	75,900	-	75,900
Capital	1,500	-	1,500
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	75,900	-	75,900
Capital	1,500	-	1,500
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>75,107</b>	-	<b>75,107</b>
Electoral Commission			
<b>Departmental Expenditure Limit</b>			
Resource	21,552	-1,128	20,424
Capital	1,301	235	1,536
<b>Annually Managed Expenditure</b>			
Resource	400	-150	250
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	21,952	-1,278	20,674
Capital	1,301	235	1,536
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>22,317</b>	<b>-663</b>	<b>21,654</b>
Independent Parliamentary Standards Authority			
<b>Departmental Expenditure Limit</b>			
Resource	224,330	15,225	239,555
Capital	1,941	-	1,941
<b>Annually Managed Expenditure</b>			
Resource	100	-	100
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	224,430	15,225	239,655
Capital	1,941	-	1,941
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>225,422</b>	<b>15,225</b>	<b>240,647</b>

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

	£'000		
	Current Plans	Changes	Revised Plans
Local Government Boundary Commission for England			
<b>Departmental Expenditure Limit</b>			
Resource	2,230	-	2,230
Capital	50	-	50
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,230	-	2,230
Capital	50	-	50
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,216</b>	-	<b>2,216</b>
<b>Total (Supply Estimates presented elsewhere)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	771,042	210,465	981,507
Capital	387,992	-124,365	263,627
<b>Annually Managed Expenditure</b>			
Resource	500	-150	350
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	771,542	210,315	981,857
Capital	387,992	-124,365	263,627
<b>Total Non-Budget Expenditure</b>	-	-	-
<b>Total Net cash requirement</b>	<b>1,018,392</b>	<b>3,262</b>	<b>1,021,654</b>
<b>Grand Total</b>			
<b>Departmental Expenditure Limit</b>			
Resource	338,578,766	108,468,092	447,046,858
Capital	76,162,922	13,875,709	90,038,631
<b>Annually Managed Expenditure</b>			
Resource	285,525,181	148,813,611	434,338,792
Capital	29,633,763	27,678,465	57,312,228
<b>Total Net Budget</b>			
Resource	624,103,947	257,281,703	881,385,650
Capital	105,796,685	41,554,174	147,350,859
<b>Total Non-Budget Expenditure</b>	<b>83,232,950</b>	<b>11,148,125</b>	<b>94,381,075</b>
<b>Total Net cash requirement</b>	<b>697,133,418</b>	<b>177,467,718</b>	<b>874,601,136</b>

† 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.

†† In the Main Estimates 2020-21 this Estimate was entitled Department for International Development.

††† In the Main Estimates 2020-21 this Estimate was entitled Department for International Development: Overseas Superannuation.

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

**Table 3 Resource Departmental Expenditure Limits 2020-21**

	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
<b>Department †</b>					
Department of Health and Social Care	144,835,524	55,919,666	177,932,014	22,823,176	200,755,190
Department for Education ††	74,171,812	14,612,162	61,949,195	26,834,779	88,783,974
Home Office	12,713,288	2,006,898	14,720,186	-	14,720,186
National Crime Agency	468,012	36,023	504,035	-	504,035
Ministry of Justice	8,903,436	596,371	9,361,951	137,856	9,499,807
Crown Prosecution Service	631,356	-17,457	613,899	-	613,899
Serious Fraud Office	53,377	13,500	66,877	-	66,877
HM Procurator General and Treasury Solicitor	10,880	4,408	15,288	-	15,288
Ministry of Defence	39,248,824	2,007,823	41,256,647	-	41,256,647
Security and Intelligence Agencies	2,842,926	58,276	2,901,202	-	2,901,202
Foreign, Commonwealth and Development Office †††	10,304,115	-362,915	9,420,110	521,090	9,941,200
MHCLG - Housing and Communities	2,687,941	563,123	3,251,064	-	3,251,064
MHCLG - Local Government	16,954,662	4,530,136	21,484,798	-	21,484,798
Department for Transport	14,192,272	10,906,693	25,084,762	14,203	25,098,965
Department for Business, Energy and Industrial Strategy	15,940,808	11,972,300	28,546,108	-633,000	27,913,108
HM Land Registry	361,357	-15,000	346,357	-	346,357
Department for Digital, Culture, Media and Sport	1,855,834	1,976,852	3,832,686	-	3,832,686
Department for Environment, Food and Rural Affairs	4,331,731	425,256	4,756,987	-	4,756,987
Department for International Trade	567,429	-51,135	516,294	-	516,294
Department for Work and Pensions	6,198,553	733,840	6,195,293	737,100	6,932,393
HM Revenue and Customs	4,331,146	630,313	4,740,784	220,675	4,961,459
HM Treasury	276,857	69,737	344,891	1,703	346,594
Cabinet Office	910,363	690,323	1,573,363	27,323	1,600,686
Scotland Office and Office of the Advocate General	10,655	3,161	13,816	-	13,816
Wales Office	5,200	119	5,319	-	5,319
Northern Ireland Office	24,331	7,962	32,293	-	32,293
Scottish Government	25,554,752	8,152,042	-	33,706,794	33,706,794
Welsh Government	15,376,066	5,083,435	-	20,459,501	20,459,501
Northern Ireland Executive	13,613,002	2,643,703	-	16,256,705	16,256,705
National Savings and Investments	127,370	40,500	167,870	-	167,870
Charity Commission	29,200	-	29,200	-	29,200
Competition and Markets Authority	95,269	6,404	101,673	-	101,673
The Statistics Board	466,471	34,910	501,381	-	501,381
Office for Standards in Education, Children's Services and Skills	135,759	-2,150	133,609	-	133,609
Office of Qualifications and Examinations Regulation	22,926	-100	22,826	-	22,826
Food Standards Agency	105,670	-1,819	103,851	-	103,851
The National Archives	40,670	-2,285	38,385	-	38,385
United Kingdom Supreme Court	6,235	905	4,060	3,080	7,140
Government Actuary's Department	1	1	2	-	2
Office of Gas and Electricity Markets	701	14,100	14,801	-	14,801
Office of Rail and Road	3	1	4	-	4
Water Services Regulation Authority	150	1	151	-	151
Export Credits Guarantee Department	1	-500	-499	-	-499
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	30,091	200	30,091	200	30,291
House of Lords	140,969	-5,259	135,710	-	135,710
House of Commons: Members	17,100	95	17,195	-	17,195
<b>Sub-total Central Government</b>	<b>418,595,095</b>	<b>123,282,619</b>	<b>420,766,529</b>	<b>121,111,185</b>	<b>541,877,714</b>

**Table 3 Resource Departmental Expenditure Limits 2020-21 (continued)**

	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
House of Commons: Administration ††††	420,130	103,068	523,198	-	523,198
Parliamentary Works Sponsor Body ††††	26,900	93,300	120,200	-	120,200
National Audit Office ††††	76,220	-	75,900	320	76,220
Electoral Commission ††††	21,752	-1,128	20,424	200	20,624
Independent Parliamentary Standards Authority ††††	224,330	15,225	239,555	-	239,555
Local Government Boundary Commission for England ††††	2,230	-	2,230	-	2,230
<b>Sub-total independent bodies</b>	<b>771,562</b>	<b>210,465</b>	<b>981,507</b>	<b>520</b>	<b>982,027</b>
<b>Total</b>	<b>419,366,657</b>	<b>123,493,084</b>	<b>421,748,036</b>	<b>121,111,705</b>	<b>542,859,741</b>

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

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

††† In the Man Estimates the allocation was shared between two departments, FCO and DfID, which have now merged.

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

**Table 4 Administration Budgets 2020-21**

	£'000				
	Present Total	Changes	<i>of which</i> Voted	<i>of which</i> Revised Non-Voted	Revised Total
Department					
Department of Health and Social Care	2,557,751	663,736	3,221,487	-	3,221,487
Department for Education	478,983	49,202	528,185	-	528,185
Home Office	323,682	33,739	357,421	-	357,421
National Crime Agency	37,443	-	37,443	-	37,443
Ministry of Justice	465,975	965	466,940	-	466,940
Crown Prosecution Service	37,162	-534	36,628	-	36,628
Serious Fraud Office	8,605	-	8,605	-	8,605
HM Procurator General and Treasury Solicitor	10,580	4,408	14,988	-	14,988
Ministry of Defence	1,982,479	-488	1,981,991	-	1,981,991
Security and Intelligence Agencies	77,000	3,058	80,058	-	80,058
Foreign, Commonwealth and Development Office	335,996	1,477	337,473	-	337,473
MHCLG - Housing and Communities	321,545	5,285	326,830	-	326,830
Department for Transport	302,147	9,440	311,572	15	311,587
Department for Business, Energy and Industrial Strategy	573,389	41,370	614,759	-	614,759
HM Land Registry	-	-	-	-	-
Department for Digital, Culture, Media and Sport	237,772	38,680	276,452	-	276,452
Department for Environment, Food and Rural Affairs	858,498	54,172	912,670	-	912,670
Department for International Trade	209,274	-30,340	178,934	-	178,934
Department for Work and Pensions	792,002	170,729	962,731	-	962,731
HM Revenue and Customs	997,487	112,631	1,065,137	44,981	1,110,118
HM Treasury	252,337	26,888	279,225	-	279,225
Cabinet Office	381,087	6,614	387,701	-	387,701
Scotland Office and Office of the Advocate General	10,187	3,155	13,342	-	13,342
Wales Office	4,964	-96	4,868	-	4,868
Northern Ireland Office	18,511	5,648	24,159	-	24,159
National Savings and Investments	127,370	40,500	167,870	-	167,870
Charity Commission	29,200	-	29,200	-	29,200
Competition and Markets Authority	23,309	1,020	24,329	-	24,329
Office for Standards in Education, Children's Services and Skills	17,653	-	17,653	-	17,653
Office of Qualifications and Examinations Regulation	14,971	-	14,971	-	14,971
Food Standards Agency	51,681	218	51,899	-	51,899
The National Archives	10,500	-	10,500	-	10,500
United Kingdom Supreme Court	920	200	1,120	-	1,120
Government Actuary's Department	1	1	2	-	2
Office of Gas and Electricity Markets	701	14,100	14,801	-	14,801
Office of Rail and Road	3	1	4	-	4
Water Services Regulation Authority	150	1	151	-	151
Export Credits Guarantee Department	1	-500	-499	-	-499
<b>Total</b>	<b>11,551,316</b>	<b>1,255,280</b>	<b>12,761,600</b>	<b>44,996</b>	<b>12,806,596</b>

**Table 5 Capital Departmental Expenditure Limits 2020-21**

	£'000				
	Present Total	Changes	Revised		Revised Total
			<i>of which</i> Voted	<i>of which</i> Non-Voted	
<b>Department †</b>					
Department of Health and Social Care	8,231,100	4,686,769	12,917,869	-	12,917,869
Department for Education ††	4,327,209	708,522	4,140,827	894,904	5,035,731
Home Office	741,351	128,475	869,826	-	869,826
National Crime Agency	50,095	-2,079	48,016	-	48,016
Ministry of Justice	873,000	203,681	1,076,681	-	1,076,681
Crown Prosecution Service	2,800	-	2,800	-	2,800
Serious Fraud Office	4,000	-400	3,600	-	3,600
HM Procurator General and Treasury Solicitor	1,400	1,500	2,900	-	2,900
Ministry of Defence	10,534,980	1,181,415	11,716,395	-	11,716,395
Security and Intelligence Agencies	808,591	1,450	810,041	-	810,041
Foreign, Commonwealth and Development Office †††	2,725,092	252,166	2,977,258	-	2,977,258
MHCLG - Housing and Communities	13,336,907	-2,851,134	10,485,773	-	10,485,773
Department for Transport	18,063,758	201,517	18,265,274	1	18,265,275
Department for Business, Energy and Industrial Strategy	13,522,848	7,616,536	21,139,384	-	21,139,384
HM Land Registry	40,210	1	40,211	-	40,211
Department for Digital, Culture, Media and Sport	629,780	571,153	1,200,933	-	1,200,933
Department for Environment, Food and Rural Affairs	902,491	122,706	1,025,197	-	1,025,197
Department for International Trade	14,421	165,738	180,159	-	180,159
Department for Work and Pensions	224,645	419,447	576,583	67,509	644,092
HM Revenue and Customs	365,466	198,268	563,734	-	563,734
HM Treasury	9,710	8,601	18,311	-	18,311
Cabinet Office	311,379	76,060	387,439	-	387,439
Scotland Office and Office of the Advocate General	50	784	834	-	834
Wales Office	30	50	80	-	80
Northern Ireland Office	260	637	897	-	897
Scottish Government	5,498,220	228,900	-	5,727,120	5,727,120
Welsh Government	2,429,835	383,090	-	2,812,925	2,812,925
Northern Ireland Executive	1,736,756	158,938	-	1,895,694	1,895,694
National Savings and Investments	660	1	661	-	661
Charity Commission	2,200	-	2,200	-	2,200
Competition and Markets Authority	1,000	2,300	3,300	-	3,300
The Statistics Board	10,000	3,500	13,500	-	13,500
Office for Standards in Education, Children's Services and Skills	3,500	1,800	5,300	-	5,300
Office of Qualifications and Examinations Regulation	100	681	781	-	781
Food Standards Agency	8,690	-348	8,342	-	8,342
The National Archives	800	2,960	3,760	-	3,760
United Kingdom Supreme Court	500	-	500	-	500
Government Actuary's Department	200	-50	150	-	150
Office of Gas and Electricity Markets	4,300	-	4,300	-	4,300
Office of Rail and Road	720	-	720	-	720
Water Services Regulation Authority	150	-	150	-	150
Export Credits Guarantee Department	300	500	800	-	800
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	2,100	-	2,100	-	2,100
House of Lords	67,133	-26,568	40,565	-	40,565
House of Commons: Members	-	-	-	-	-
<b>Sub-total Central Government</b>	<b>85,488,737</b>	<b>14,447,567</b>	<b>88,538,151</b>	<b>11,398,153</b>	<b>99,936,304</b>



**Table 5 Capital Departmental Expenditure Limits 2020-21 (continued)**

	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
House of Commons: Administration ††††	382,600	-130,000	252,600	-	252,600
Parliamentary Works Sponsor Body ††††	600	5,400	6,000	-	6,000
National Audit Office ††††	1,500	-	1,500	-	1,500
Electoral Commission ††††	1,301	235	1,536	-	1,536
Independent Parliamentary Standards Authority ††††	1,941	-	1,941	-	1,941
Local Government Boundary Commission for England ††††	50	-	50	-	50
<b>Sub-total independent bodies</b>	<b>387,992</b>	<b>-124,365</b>	<b>263,627</b>	<b>-</b>	<b>263,627</b>
<b>Total</b>	<b>85,876,729</b>	<b>14,323,202</b>	<b>88,801,778</b>	<b>11,398,153</b>	<b>100,199,931</b>

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

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

††† In the Man Estimates the allocation was shared between two departments, FCO and DfiD, which have now merged.

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

Table 6 Six months' forecast outturn by department 2020-21 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
<b>Supply Estimates presented by HM Treasury</b>			
Department of Health and Social Care			
<b>Department Expenditure Limit</b>			
Resource	121,159,020	78,188,806	64.53%
Capital	8,231,100	4,253,935	51.68%
<b>Annually Managed Expenditure</b>			
Resource	10,001,879	1,582,266	15.82%
Capital	15,000	-	-
<b>Total Net Budget</b>			
Resource	131,160,899	79,771,072	60.82%
Capital	8,246,100	4,253,935	51.59%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>137,877,120</b>	<b>80,748,712</b>	<b>58.57%</b>
Department for Education			
<b>Department Expenditure Limit</b>			
Resource	72,071,812	39,932,446	55.41%
Capital	4,327,209	2,902,345	67.07%
<b>Annually Managed Expenditure</b>			
Resource	-3,960,339	3,974,522	-100.36%
Capital	23,618,644	8,991,074	38.07%
<b>Total Net Budget</b>			
Resource	68,111,473	43,906,968	64.46%
Capital	27,945,853	11,893,419	42.56%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>90,321,164</b>	<b>48,785,021</b>	<b>54.01%</b>
Home Office			
<b>Department Expenditure Limit</b>			
Resource	12,713,288	6,922,788	54.45%
Capital	741,351	293,427	39.58%
<b>Annually Managed Expenditure</b>			
Resource	2,380,017	1,782,996	74.92%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	15,093,305	8,705,784	57.68%
Capital	741,351	293,427	39.58%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>15,780,036</b>	<b>8,953,099</b>	<b>56.74%</b>
National Crime Agency			
<b>Department Expenditure Limit</b>			
Resource	468,012	282,857	60.44%
Capital	50,095	29,572	59.03%
<b>Annually Managed Expenditure</b>			
Resource	75,000	37,500	50.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	543,012	320,357	59.00%
Capital	50,095	29,572	59.03%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>670,001</b>	<b>283,029</b>	<b>42.24%</b>

Table 6 Six months' forecast outturn by department 2020-21 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Ministry of Justice			
<b>Department Expenditure Limit</b>			
Resource	8,767,228	4,315,984	49.23%
Capital	873,000	306,658	35.13%
<b>Annually Managed Expenditure</b>			
Resource	414,400	5,871	1.42%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	9,181,628	4,321,855	47.07%
Capital	873,000	306,658	35.13%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>9,443,700</b>	<b>4,359,166</b>	<b>46.16%</b>
Crown Prosecution Service			
<b>Department Expenditure Limit</b>			
Resource	631,356	261,373	41.40%
Capital	2,800	38	1.36%
<b>Annually Managed Expenditure</b>			
Resource	5,950	-111	-1.87%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	637,306	261,262	40.99%
Capital	2,800	38	1.36%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>625,025</b>	<b>259,155</b>	<b>41.46%</b>
Serious Fraud Office			
<b>Department Expenditure Limit</b>			
Resource	53,377	26,694	50.01%
Capital	4,000	1,998	49.95%
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	54,377	26,694	49.09%
Capital	4,000	1,998	49.95%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>54,677</b>	<b>27,342</b>	<b>50.01%</b>
HM Procurator General and Treasury Solicitor			
<b>Department Expenditure Limit</b>			
Resource	10,880	-1,074	-9.87%
Capital	1,400	-4,709	-336.36%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	10,880	-1,074	-9.87%
Capital	1,400	-4,709	-336.36%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>10,470</b>	<b>-7,404</b>	<b>-70.72%</b>

Table 6 Six months' forecast outturn by department 2020-21 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Ministry of Defence			
<b>Department Expenditure Limit</b>			
Resource	39,248,824	17,848,453	45.48%
Capital	10,534,980	5,331,759	50.61%
<b>Annually Managed Expenditure</b>			
Resource	1,519,285	299,271	19.70%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	40,768,109	18,147,724	44.51%
Capital	10,534,980	5,331,759	50.61%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>42,043,804</b>	<b>20,001,740</b>	<b>47.57%</b>
Security and Intelligence Agencies			
<b>Department Expenditure Limit</b>			
Resource	2,842,926	1,391,038	48.93%
Capital	808,591	287,949	35.61%
<b>Annually Managed Expenditure</b>			
Resource	39,050	-14,421	-36.93%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,881,976	1,376,617	47.77%
Capital	808,591	287,949	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>3,403,417</b>	<b>1,448,615</b>	<b>42.56%</b>
Foreign and Commonwealth Office			
<b>Department Expenditure Limit</b>			
Resource	2,755,709	1,134,110	41.15%
Capital	101,842	68,668	67.43%
<b>Annually Managed Expenditure</b>			
Resource	100,000	-17,457	-17.46%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,855,709	1,116,653	39.10%
Capital	101,842	68,668	67.43%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,892,551</b>	<b>1,137,408</b>	<b>39.32%</b>
Foreign, Commonwealth and Development Office†			
<b>Department Expenditure Limit</b>			
Resource	7,089,406	3,286,277	46.35%
Capital	2,623,250	812,865	30.99%
<b>Annually Managed Expenditure</b>			
Resource	30,686	-107,403	-350.01%
Capital	1,134,000	650,000	57.32%
<b>Total Net Budget</b>			
Resource	7,120,092	3,178,874	44.65%
Capital	3,757,250	1,462,865	38.93%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>10,827,656</b>	<b>4,748,666</b>	<b>43.86%</b>

† In the Main Estimates 2020-21 this Estimate was entitled Department for International Development.

Table 6 Six months' forecast outturn by department 2020-21 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Ministry of Housing, Communities and Local Government			
<b>Department Expenditure Limit - Communities</b>			
Resource	2,687,941	1,348,481	50.17%
Capital	13,336,907	3,727,222	27.95%
<b>Department Expenditure Limit - Local Government</b>			
Resource	16,954,662	9,299,145	54.85%
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	18,423,199	8,698,167	47.21%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	38,065,802	10,046,648	26.39%
Capital	13,336,907	3,727,222	27.95%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>34,416,701</b>	<b>14,452,109</b>	<b>41.99%</b>
Department for Transport			
<b>Department Expenditure Limit</b>			
Resource	14,179,096	11,422,727	80.56%
Capital	18,063,758	8,262,163	45.74%
<b>Annually Managed Expenditure</b>			
Resource	2,408,378	919,698	38.19%
Capital	469,600	4,434	-
<b>Total Net Budget</b>			
Resource	16,587,474	12,342,425	74.41%
Capital	18,533,358	8,266,597	44.60%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>29,624,220</b>	<b>17,010,699</b>	<b>57.42%</b>
Department for Business, Energy and Industrial Strategy			
<b>Department Expenditure Limit</b>			
Resource	16,802,808	14,562,231	86.67%
Capital	13,522,848	11,100,179	82.08%
<b>Annually Managed Expenditure</b>			
Resource	14,349,498	-10,476,321	-73.01%
Capital	792,112	-63,595	-8.03%
<b>Total Net Budget</b>			
Resource	31,152,306	4,085,910	13.12%
Capital	14,314,960	11,036,584	77.10%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>32,222,641</b>	<b>25,430,753</b>	<b>78.92%</b>
HM Land Registry			
<b>Department Expenditure Limit</b>			
Resource	361,357	150,621	41.68%
Capital	40,210	-	-
<b>Annually Managed Expenditure</b>			
Resource	12,000	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	373,357	150,621	40.34%
Capital	40,210	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>408,000</b>	<b>144,693</b>	<b>35.46%</b>

Table 6 Six months' forecast outturn by department 2020-21 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Department for Digital, Culture, Media and Sport			
<b>Department Expenditure Limit</b>			
Resource	1,855,834	1,164,046	62.72%
Capital	629,780	126,955	20.16%
<b>Annually Managed Expenditure</b>			
Resource	3,856,965	1,822,253	47.25%
Capital	495,912	72,990	14.72%
<b>Total Net Budget</b>			
Resource	5,712,799	2,986,299	52.27%
Capital	1,125,692	199,945	17.76%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>6,233,331</b>	<b>3,024,964</b>	<b>48.53%</b>
Department for Environment, Food and Rural Affairs			
<b>Department Expenditure Limit</b>			
Resource	4,331,731	1,207,426	27.87%
Capital	902,491	356,609	39.51%
<b>Annually Managed Expenditure</b>			
Resource	291,590	-94,320	-32.35%
Capital	14,507	1,923	13.26%
<b>Total Net Budget</b>			
Resource	4,623,321	1,113,106	24.08%
Capital	916,998	358,532	39.10%
<b>Non-Budget Expenditure</b>	10,000	-334	-3.34%
<b>Net Cash Requirement</b>	<b>5,611,497</b>	<b>1,386,666</b>	<b>24.71%</b>
Department for International Trade			
<b>Department Expenditure Limit</b>			
Resource	567,429	225,426	39.73%
Capital	14,421	3,541	24.55%
<b>Annually Managed Expenditure</b>			
Resource	3,000	-434	-14.47%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	570,429	224,992	39.44%
Capital	14,421	3,541	24.55%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>660,293</b>	<b>224,275</b>	<b>33.97%</b>
Department for Work and Pensions			
<b>Department Expenditure Limit</b>			
Resource	5,740,402	2,652,460	46.21%
Capital	175,649	83,550	47.57%
<b>Annually Managed Expenditure</b>			
Resource	103,862,675	50,103,755	48.24%
Capital	1,637,000	183,051	11.18%
<b>Total Net Budget</b>			
Resource	109,603,077	52,756,215	48.13%
Capital	1,812,649	266,601	14.71%
<b>Non-Budget Expenditure</b>	2,190,700	50,230	2.29%
<b>Net Cash Requirement</b>	<b>114,528,686</b>	<b>53,009,227</b>	<b>46.28%</b>

Table 6 Six months' forecast outturn by department 2020-21 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
HM Revenue and Customs			
<b>Department Expenditure Limit</b>			
Resource	4,079,147	2,006,116	49.18%
Capital	365,466	300,919	82.34%
<b>Annually Managed Expenditure</b>			
Resource	65,151,766	59,955,289	92.02%
Capital	10	3	30.00%
<b>Total Net Budget</b>			
Resource	69,230,913	61,961,405	89.50%
Capital	365,476	300,922	82.34%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>69,212,503</b>	<b>62,211,977</b>	<b>89.89%</b>
HM Treasury			
<b>Department Expenditure Limit</b>			
Resource	268,807	127,966	47.61%
Capital	9,710	4,658	47.97%
<b>Annually Managed Expenditure</b>			
Resource	298,801	6,505,117	2,177.07%
Capital	-1,329,980	-840,304	63.18%
<b>Total Net Budget</b>			
Resource	567,608	6,633,083	1,168.60%
Capital	-1,320,270	-835,646	63.29%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-923,791</b>	<b>-606,959</b>	<b>65.70%</b>
Cabinet Office			
<b>Department Expenditure Limit</b>			
Resource	910,500	766,916	84.23%
Capital	311,379	104,002	33.40%
<b>Annually Managed Expenditure</b>			
Resource	7,695	9,975	129.63%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	918,195	776,891	84.61%
Capital	311,379	104,002	33.40%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,300,127</b>	<b>850,810</b>	<b>65.44%</b>
Scotland Office and Office of the Advocate General			
<b>Department Expenditure Limit</b>			
Resource	10,655	3,374	31.67%
Capital	50	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	10,655	3,374	31.67%
Capital	50	-	-
<b>Non-Budget Expenditure</b>	39,829,109	21,787,470	54.70%
<b>Net Cash Requirement</b>	<b>39,839,714</b>	<b>21,790,844</b>	<b>54.70%</b>

Table 6 Six months' forecast outturn by department 2020-21 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Wales Office			
<b>Department Expenditure Limit</b>			
Resource	5,200	2,760	53.08%
Capital	30	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,200	2,760	53.08%
Capital	30	-	-
<b>Non-Budget Expenditure</b>	18,600,257	-	-
<b>Net Cash Requirement</b>	<b>18,605,281</b>	<b>10,843,991</b>	<b>58.28%</b>
Northern Ireland Office			
<b>Department Expenditure Limit</b>			
Resource	24,331	12,162	49.99%
Capital	260	132	50.77%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	24,331	12,162	49.99%
Capital	260	132	50.77%
<b>Non-Budget Expenditure</b>	<b>22,602,884</b>	10,057,340	44.50%
<b>Net Cash Requirement</b>	<b>22,625,252</b>	<b>10,068,530</b>	<b>44.50%</b>
National Savings and Investments			
<b>Department Expenditure Limit</b>			
Resource	127,370	62,631	49.17%
Capital	660	-	-
<b>Annually Managed Expenditure</b>			
Resource	3,300	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	130,670	62,631	47.93%
Capital	660	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>131,990</b>	<b>62,280</b>	<b>47.19%</b>
Charity Commission			
<b>Department Expenditure Limit</b>			
Resource	29,200	14,598	49.99%
Capital	2,200	1,098	49.91%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	29,200	14,598	49.99%
Capital	2,200	1,098	49.91%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>29,374</b>	<b>14,682</b>	<b>49.98%</b>



Table 6 Six months' forecast outturn by department 2020-21 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Competition and Markets Authority			
<b>Department Expenditure Limit</b>			
Resource	95,269	47,378	49.73%
Capital	1,000	513	51.30%
<b>Annually Managed Expenditure</b>			
Resource	10,000	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	105,269	47,378	45.01%
Capital	1,000	513	51.30%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>92,783</b>	<b>45,830</b>	<b>49.39%</b>
The Statistics Board			
<b>Department Expenditure Limit</b>			
Resource	466,471	163,497	35.05%
Capital	10,000	3,326	33.26%
<b>Annually Managed Expenditure</b>			
Resource	1,000	-184	-18.40%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	467,471	163,313	34.94%
Capital	10,000	3,326	33.26%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>456,172</b>	<b>162,006</b>	<b>35.51%</b>
Office for Standards in Education, Children's Services and Skills			
<b>Department Expenditure Limit</b>			
Resource	135,759	58,885	43.37%
Capital	3,500	-	-
<b>Annually Managed Expenditure</b>			
Resource	-55	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	135,704	58,885	43.39%
Capital	3,500	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>134,386</b>	<b>56,969</b>	<b>42.39%</b>
Office for Qualifications and Examination Regulation			
<b>Department Expenditure Limit</b>			
Resource	22,926	10,277	44.83%
Capital	100	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	22,926	10,277	44.83%
Capital	100	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>22,805</b>	<b>10,199</b>	<b>44.72%</b>

Table 6 Six months' forecast outturn by department 2020-21 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Food Standards Agency			
<b>Department Expenditure Limit</b>			
Resource	105,670	43,415	41.09%
Capital	8,690	2,418	27.83%
<b>Annually Managed Expenditure</b>			
Resource	9,603	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	115,273	43,415	37.66%
Capital	8,690	2,418	27.83%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>111,708</b>	<b>44,607</b>	<b>39.93%</b>
The National Archives			
<b>Department Expenditure Limit</b>			
Resource	40,670	2,136	5.25%
Capital	800	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	40,670	2,136	5.25%
Capital	800	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>35,270</b>	<b>2,136</b>	<b>6.06%</b>
United Kingdom Supreme Court			
<b>Department Expenditure Limit</b>			
Resource	3,835	2,138	55.75%
Capital	500	42	8.40%
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	4,835	2,138	44.22%
Capital	500	42	8.40%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>3,600</b>	<b>1,444</b>	<b>40.11%</b>
Government Actuary's Department			
<b>Department Expenditure Limit</b>			
Resource	1	-870	-87,000.00%
Capital	200	35	17.50%
<b>Annually Managed Expenditure</b>			
Resource	50	-9	-18.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	51	-879	-1,723.53%
Capital	200	35	17.50%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>129</b>	<b>-1,064</b>	<b>-824.81%</b>

Table 6 Six months' forecast outturn by department 2020-21 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Office of Gas and Electricity Markets			
<b>Department Expenditure Limit</b>			
Resource	701	-6,384	-910.70%
Capital	4,300	1,780	41.40%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	701	-6,384	-910.70%
Capital	4,300	1,780	41.40%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>8,916</b>	<b>-5,154</b>	<b>-57.81%</b>
Office of Rail and Road			
<b>Department Expenditure Limit</b>			
Resource	3	6	200.00%
Capital	720	360	50.00%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3	6	200.00%
Capital	720	360	50.00%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,999</b>	<b>1,002</b>	<b>50.13%</b>
Water Services Regulation Authority			
<b>Department Expenditure Limit</b>			
Resource	150	-11,886	-7,924.00%
Capital	150	66	44.00%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	150	-11,886	-7,924.00%
Capital	150	66	44.00%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>5,363</b>	<b>-12,073</b>	<b>-225.12%</b>
Export Credits Guarantee Department			
<b>Department Expenditure Limit</b>			
Resource	1	-1	-100.00%
Capital	300	-	-
<b>Annually Managed Expenditure</b>			
Resource	376,537	33,530	8.90%
Capital	2,786,958	633,872	22.74%
<b>Total Net Budget</b>			
Resource	376,538	33,529	8.90%
Capital	2,787,258	633,872	22.74%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,696,390</b>	<b>597,822</b>	<b>22.17%</b>

Table 6 Six months' forecast outturn by department 2020-21 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
<b>Department Expenditure Limit</b>			
Resource	29,891	14,608	48.87%
Capital	2,100	1,050	50.00%
<b>Annually Managed Expenditure</b>			
Resource	700	348	49.71%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	30,591	14,956	48.89%
Capital	2,100	1,050	50.00%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>32,563</b>	<b>14,992</b>	<b>46.04%</b>
House of Lords			
<b>Department Expenditure Limit</b>			
Resource	140,969	60,334	42.80%
Capital	67,133	15,989	23.82%
<b>Annually Managed Expenditure</b>			
Resource	1	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	140,970	60,334	42.80%
Capital	67,133	15,989	23.82%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>193,439</b>	<b>70,846</b>	<b>36.62%</b>
House of Commons: Members			
<b>Department Expenditure Limit</b>			
Resource	17,100	8,197	47.94%
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	17,100	8,197	47.94%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>17,080</b>	<b>8,197</b>	<b>47.99%</b>
Crown Estate Office			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,365	1,181	49.94%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,365	1,181	49.94%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,357</b>	<b>1,181</b>	<b>50.11%</b>

Table 6 Six months' forecast outturn by department 2020-21 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Armed Forces Pension and Compensation Schemes			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	6,682,024	200,937	3.01%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	6,682,024	200,937	3.01%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,370,858</b>	<b>544,142</b>	<b>39.69%</b>
Foreign, Commonwealth and Development Office: Overseas Superannuation††			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	12,000	6,000	50.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	12,000	6,000	50.00%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>54,600</b>	<b>27,300</b>	<b>50.00%</b>
National Health Service Pension Scheme			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	29,065,193	14,402,233	49.55%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	29,065,193	14,402,233	49.55%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-3,107,506</b>	<b>-1,762,442</b>	<b>56.72%</b>
Teachers' Pensions Scheme (England and Wales)			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	17,871,792	8,092,416	45.28%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	17,871,792	8,092,416	45.28%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,045,028</b>	<b>1,038,298</b>	<b>50.77%</b>

††In the Main Estimates 2020-21 this Estimate was entitled Department for International Development: Overseas Superannuation.

## Supplementary Estimates, 2020-21

**Table 6 Six months' forecast outturn by department 2020-21 (voted)**

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
UK Atomic Energy Authority Pension Schemes			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	219,127	-20,918	-9.55%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	219,127	-20,918	-9.55%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>257,278</b>	<b>116,614</b>	<b>45.33%</b>
Ministry of Justice: Judicial Pensions Scheme			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	175,279	37,716	21.52%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	175,279	37,716	21.52%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-16,102</b>	<b>-54,084</b>	<b>335.88%</b>
Cabinet Office: Civil Superannuation			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	10,952,970	5,831,279	53.24%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	10,952,970	5,831,279	53.24%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,751,470</b>	<b>1,094,172</b>	<b>62.47%</b>
Royal Mail Statutory Pension Scheme			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	869,300	434,652	50.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	869,300	434,652	50.00%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,469,000</b>	<b>718,811</b>	<b>48.93%</b>

Table 6 Six months' forecast outturn by department 2020-21 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
<b>Total (Supply Estimates presented by HM Treasury)</b>			
<b>Department Expenditure Limit</b>			
Resource	337,807,724	199,010,568	58.91%
Capital	75,774,930	38,381,112	50.65%
<b>Annually Managed Expenditure</b>			
Resource	285,524,681	154,005,394	53.94%
Capital	29,633,763	9,633,448	32.51%
<b>Total Net Budget</b>			
Resource	623,332,405	343,716,817	55.14%
Capital	105,408,693	48,014,560	45.55%
<b>Non-Budget Expenditure</b>	83,232,950	31,894,706	38.32%
<b>Net Cash Requirement</b>	696,115,026	393,385,841	56.51%

#### Supply Estimates presented elsewhere

##### House of Commons: Administration

<b>Department Expenditure Limit</b>			
Resource	420,130	138,621	32.99%
Capital	382,600	70,265	18.37%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	420,130	138,621	32.99%
Capital	382,600	70,265	18.37%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	665,830	206,514	31.02%

##### Parliamentary Works Sponsor Body

<b>Department Expenditure Limit</b>			
Resource	26,900	26,900	100.00%
Capital	600	3,000	500.00%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	26,900	26,900	100.00%
Capital	600	3,000	500.00%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	27,500	13,750	50.00%

##### National Audit Office

<b>Department Expenditure Limit</b>			
Resource	75,900	37,951	50.00%
Capital	1,500	750	50.00%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	75,900	37,951	50.00%
Capital	1,500	750	50.00%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	75,107	37,206	49.54%

## Supplementary Estimates, 2020-21

**Table 6 Six months' forecast outturn by department 2020-21 (voted)**

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Electoral Commission			
<b>Department Expenditure Limit</b>			
Resource	21,552	7,719	35.82%
Capital	1,301	161	12.38%
<b>Annually Managed Expenditure</b>			
Resource	400	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	21,952	7,719	35.16%
Capital	1,301	161	12.38%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>22,317</b>	<b>7,700</b>	<b>34.50%</b>
Independent Parliamentary Standards Authority			
<b>Department Expenditure Limit</b>			
Resource	224,330	113,628	50.65%
Capital	1,941	972	50.08%
<b>Annually Managed Expenditure</b>			
Resource	100	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	224,430	113,628	50.63%
Capital	1,941	972	50.08%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>225,422</b>	<b>112,992</b>	<b>50.12%</b>
Local Government Boundary Commission for England			
<b>Department Expenditure Limit</b>			
Resource	2,230	1,036	46.46%
Capital	50	17	34.00%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,230	1,036	46.46%
Capital	50	17	34.00%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,216</b>	<b>1,027</b>	<b>46.34%</b>
<b>Total (Supply Estimates presented elsewhere)</b>			
<b>Department Expenditure Limit</b>			
Resource	771,042	325,855	42.26%
Capital	387,992	75,165	19.37%
<b>Annually Managed Expenditure</b>			
Resource	500	-	0.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	771,542	325,855	42.23%
Capital	387,992	75,165	19.37%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,018,392</b>	<b>379,189</b>	<b>37.23%</b>
<b>Grand Total</b>			
<b>Department Expenditure Limit</b>			
Resource	338,578,766	199,336,423	58.87%
Capital	76,162,922	38,456,277	50.49%
<b>Annually Managed Expenditure</b>			
Resource	285,525,181	154,005,394	53.94%
Capital	29,633,763	9,633,448	32.51%
<b>Total Net Budget</b>			
Resource	624,103,947	344,042,672	55.13%
Capital	105,796,685	48,089,725	45.45%
<b>Non-Budget Expenditure</b>	<b>83,232,950</b>	<b>31,894,706</b>	<b>38.32%</b>
<b>Net Cash Requirement</b>	<b>697,133,418</b>	<b>393,765,030</b>	<b>56.48%</b>



## Department of Health and Social Care

### Introduction

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
Section A - Covid-19 reserve funding - NHS	15,021,804,000			
Section A - transfer from Non-Voted provision following the revision to National Insurance Contributions provided by HM Revenue and Customs	853,328,000			
Section A - transfer from Department for Work and Pensions for Improving Access To Psychological Therapies Employment Advisors	4,501,000			
Section A - transfer from Department for Work and Pensions for Enhanced Support Offer funding	336,000			
Section A - transfer from Department for Work and Pensions for Healthy London	187,000			
Section A - transfer from Department for Environment, Food and Rural Affairs for Green Social Prescribing Cost	100,000			
Section A - inter group redistribution		-3,934,726,000		
Section B - inter group redistribution	7,702,000,000			
Section C - Covid-19 reserve funding for NHS Test and Trace	20,102,798,000			
Section C - Covid-19 reserve funding for the personal protective equipment programme	14,825,000,000			
Section C - Covid-19 reserve funding for vaccine deployment	3,045,000,000			
Section C - Covid-19 reserve funding for other spend	1,192,829,000			
Section C - Covid-19 reserve funding for the depreciation costs of assets purchased as part of the coronavirus response	290,000,000			
Section C - Covid-19 reserve funding for ventilators and critical care consumables	145,201,000			
Section C - Covid-19 transfer from Department for Digital, Culture, Media and Sport for charities funding	17,840,000			
Section C - Covid-19 transfer from Cabinet Office for communications	3,000,000			
Section C - Covid-19 transfer to Foreign, Commonwealth and Development Office		-68,300,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section C - Covid-19 transfer to Home Office for personal protective equipment.		-64,465,000	
Section C - Covid-19 transfer to Ministry of Housing, Communities and Local Government for personal protective equipment.		-54,000,000	
Section C - Covid-19 transfer to Ministry of Justice for personal protective equipment.		-30,326,000	
Section C - Covid-19 transfer to Cabinet Office for communications.		-22,696,000	
Section C - Covid-19 transfer to Home Office for Disclosure and Barring Service costs incurred as part of the coronavirus response		-16,520,000	
Section C - Covid-19 transfer to Department for Environment, Food and Rural Affairs for Waste Water Testing		-10,629,000	
Section C - Covid-19 transfer to Department for Transport for personal protective equipment.		-1,622,000	
Section C - Covid-19 transfer to Department for Environment, Food and Rural Affairs for personal protective equipment.		-262,000	
Section C - Covid-19 transfer to Foreign, Commonwealth and Development Office for personal protective equipment.		-192,000	
Section C - Covid-19 transfer to Department for Business, Energy and Industrial Strategy for personal protective equipment.		-151,000	
Section C - Covid-19 transfer to Ministry of Defence for personal protective equipment.		-78,000	
Section C - Covid-19 transfer to HM Revenue and Customs for personal protective equipment.		-92,000	
Section C - Covid-19 transfer to Department for Work and Pensions for personal protective equipment.		-26,000	
Section C - reserve funding for depreciation and impairments and expected credit loss	536,000,000		
Section C - from HM Treasury technical reserve claims for Immigration Health Surcharge due from 2019-20 and awards funded from LIBOR grants	55,950,000		
Section C - reserve funding for EU continuity of supply and freight capacity procurement funding	65,100,000		

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section C - transfer from Department for Education for the School Fruit and Vegetable Scheme	14,000,000		
Section C - transfer from Security and Intelligence Agencies for the National Cyber Security Programme	4,000,000		
Section C - reserve funding for Shared Outcomes Fund - Out of Hospital Care Fund	2,646,000		
Section C - transfer from Foreign, Commonwealth and Development Office for Official Development Assistance	900,000		
Section C - transfer from Government Equalities Office for Northern Ireland Abortion Services	383,000		
Section C - transfer from Cabinet Office for Better Information for Better Government	50,000		
Section C - transfer from Department for Environment, Food and Rural Affairs for Green Social Prescribing Cost	31,000		
Section C - transfer from Department for Education for Shared Outcomes Fund Growing Up Well	19,000		
Section C - transfer to Capital DEL		-43,010,000	
Section C - transfer to Home Office for Immigration Health Surcharge		-19,974,000	
Section C - transfer to Department for Education for Medical School Expansion		-19,189,000	
Section C - transfer of funding to HM Treasury		-18,233,000	
Section C - transfer to Department for Education for the Wellbeing for Education Return Programme		-1,400,000	
Section C - HIV infected blood payments were excluded from devolution and therefore the Department makes these payments for all the UK. Transfers to Scotland, Wales and Northern Ireland Devolved Administrations for HIV infected blood payments		-1,369,000	
Section C - transfer to Department for Work and Pensions for Joint Work & Health Unit		-1,000,000	
Section C - surrender of funds to HM Treasury for underspends in the Official Development Assistance budget		-860,000	
Section C - charge from HM Treasury Cash Management Scheme		-822,000	
Section C - transfer to Cabinet Office to cover the centralisation of Special Advisors pay within Cabinet Office		-161,000	

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section C - Transfer to Ministry of Justice for Justice Impact Test		-67,000	
Section C - transfer to Foreign, Commonwealth and Development Office for One HMG		-41,000	
Section C - transfer to Ministry of Defence for Counter-Terrorism Step Up Prisons Package		-9,000	
Section C - inter group redistribution		-5,124,195,000	
Section D - Covid-19 reserve funding for Local Authority Infection Control Grants.	1,139,000,000		
Section D - reduction relating to Business Rates reduction		-213,000,000	
Section E - Covid-19 transfer from Cabinet Office for communications.	9,548,000		
Section E - transfer from Ministry of Housing, Communities and Local Government for Homelessness and Rough Sleeping	22,840,000		
Section E - transfer from Home Office for Project ADDER	2,425,000		
Section E - transfer from Foreign, Commonwealth and Development Office for the Conflict, Stability and Security Fund relating to UK Overseas Territories	570,000		
Section E - transfer from Department for Education for QDP Quality Outcomes and Providers Admin Support	287,000		
Section E - transfer from Department for Digital, Culture, Media and Sport for Public Health England	59,000		
Section E - transfer from Department for Environment, Food and Rural Affairs for Green Social Prescribing Cost	15,000		
Section E - inter group redistribution	649,141,000		
Section F - inter group redistribution		-305,959,000	
Section G - transfer from Department for Business, Energy and Industrial Strategy for Low Carbon Skills Fund	127,000		
Section G - inter group redistribution		-1,951,344,000	
Section H - transfer from Security and Intelligence Agencies for National Cyber Security Programme	5,600,000		
Section H - transfer from Department for Education for Shared Outcomes Fund Data Improvement	14,000		
Section H - inter group redistribution	558,283,000		
Section I - inter group redistribution	2,406,800,000		
<b>Total change in Resource DEL (Voted)</b>	<b>68,677,712,000</b>	<b>-11,904,718,000</b>	<b>56,772,994,000</b>

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section J - transfer to Voted provision following the revision to National Insurance Contributions provided by HM Revenue and Customs		-853,328,000	
<b>Total change in Resource DEL (Non-Voted)</b>		<b>-853,328,000</b>	<b>-853,328,000</b>
Section L - inter group redistribution		-775,161,000	
Section M - inter group redistribution		-377,404,000	
Section P - inter group redistribution	1,187,566,000		
Section R - inter group redistribution		-35,000,000	
<b>Total change in Resource AME (Voted)</b>	<b>1,187,566,000</b>	<b>-1,187,565,000</b>	<b>1,000</b>
Section A - Covid-19 reserve funding for NHS capital spend	35,700,000		
Section A - transfer to Cabinet Office for Public Sector Geospatial Agreement		-900,000	
Section A - inter group redistribution	135,926,000		
Section B - Covid-19 reserve funding for capital spend	577,000,000		
Section B - reserve funding for NHS capital allocated as part of the summer acceleration announcements.	1,388,000,000		
Section B - Covid-19 reserve funding reduction from business as usual budget, repurposed to cover NHS capital spend		-649,000,000	
Section B - inter group redistribution	108,023,000		
Section C - Covid-19 reserve funding for NHS Test and Trace	2,716,202,000		
Section C - Covid-19 reserve funding for ventilators and critical care consumables	438,792,000		
Section C - Covid-19 reserve funding for other capital spend	96,454,000		
Section C - Covid-19 reserve funding for personal protective equipment programme	60,000,000		
Section C - Covid-19 reserve funding for vaccine deployment	10,000,000		
Section C - Covid-19 transfer to Scotland Devolved Administration for National Coronavirus Chest Imaging Database		-60,000	
Section C - transfer from Resource DEL	43,010,000		
Section C - transfer from Scotland Devolved Administration for Ambulance Radio Programme	70,000		

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section C - surrender of funds to HM Treasury for underspends in the Official Development Assistance budget		-28,260,000	
Section C - transfer to Cabinet Office for Public Sector Geospatial Agreement		-470,000	
Section C - transfer of funding to HM Treasury		-28,000	
Section C - inter group redistribution		-455,043,000	
Section E - transfer from Home Office for Project ADDER	259,000		
Section E - inter group redistribution	110,573,000		
Section G - inter group redistribution		-29,842,000	
Section H - inter group redistribution	91,363,000		
Section I - inter group redistribution	39,000,000		
<b>Total change in Capital DEL (Voted)</b>	<b>5,850,372,000</b>	<b>-1,163,603,000</b>	<b>4,686,769,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above	50,083,763,000		
<b>Total change in Net Cash Requirement</b>	<b>50,083,763,000</b>		<b>50,083,763,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource †	56,772,994,000	-853,328,000	55,919,666,000
Capital †	4,686,769,000	-	4,686,769,000
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	56,772,995,000	-853,328,000	55,919,667,000
Capital	4,686,769,000	-	4,686,769,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement †</b>	<b>50,083,763,000</b>		

Supplementary 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).

\* Expenditure incurred in relation to Life sciences.

### 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.

\* Income arising from Governmental response to the coronavirus Covid-19 pandemic. Recoveries and income from ALBs.



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## Part I

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### **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.

† £34,000,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £33,350,000,000 resource DEL and £650,000,000 capital DEL spending supporting the services provided for under sections A,B and C of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2021.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
2,557,751	118,601,269	663,736	56,109,258	3,221,487	174,710,527	8,231,100	4,686,769	12,917,869
<i>Of which:</i>								
A NHS Commissioning Board (NHS England) net expenditure								
1,671,753	20,140,178	-	11,945,530	1,671,753	32,085,708	305,000	170,726	475,726
B NHS Providers net expenditure								
-	81,538,000	-	7,702,000	-	89,240,000	5,741,488	1,424,023	7,165,511
C DHSC Programme and Admin expenditure								
373,125	5,255,493	631,599	34,169,459	1,004,724	39,424,952	1,820,985	2,880,667	4,701,652
D Local Authorities (Public Health)								
-	3,279,000	-	926,000	-	4,205,000	-	-	-
E Public Health England (Executive Agency)								
53,012	760,871	59	684,826	53,071	1,445,697	124,850	110,832	235,682
F Health Education England net								
63,119	1,788,500	101	-306,060	63,220	1,482,440	2,000	-	2,000
G Special Health Authorities expenditure								
204,701	4,790,589	-31,430	-1,919,787	173,271	2,870,802	70,372	-29,842	40,530
H Non Departmental Public Bodies net expenditure								
190,841	104,138	64,607	499,290	255,448	603,428	25,900	91,363	117,263
I Arm's Length and Other Bodies (Net)								
1,200	944,500	-1,200	2,408,000	-	3,352,500	140,505	39,000	179,505
<b>Non Voted Expenditure</b>								
-	23,676,504	-	-853,328	-	22,823,176	-	-	-
<i>Of which:</i>								
J NHS Commissioning Board (NHS England) financed from NI Conts								
-	23,676,504	-	-853,328	-	22,823,176	-	-	-
<b>Total Spending in DEL</b>								
		663,736	55,255,930				4,686,769	
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	10,001,879	-	1	-	10,001,880	15,000	-	15,000
<i>Of which:</i>								
L NHS Providers net expenditure								
-	1,875,161	-	-775,161	-	1,100,000	-	-	-
M DHSC Programme and Admin expenditure								
-	706,718	-	-377,404	-	329,314	15,000	-	15,000
P Special Health Authorities expenditure								
-	7,219,000	-	1,187,566	-	8,406,566	-	-	-
R Arm's Length and Other Bodies (Net)								
-	85,000	-	-35,000	-	50,000	-	-	-
<b>Total Spending in AME</b>								
		-	1				-	

## Part II: Changes Proposed

						£'000		
Present		Net Resources		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Total for Estimate</b>								
		663,736	55,255,931				4,686,769	
<i>Of which:</i>								
Voted Expenditure		663,736	56,109,259				4,686,769	
Non Voted Expenditure		-	-853,328				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>137,877,120</b>	<b>50,083,763</b>	<b>187,960,883</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
3,290,448	-68,961	3,221,487	175,997,990	-1,287,463	174,710,527	12,953,869	-36,000	12,917,869
<i>Of which:</i>								
A NHS Commissioning Board (NHS England) net expenditure								
1,671,753	-	1,671,753	32,085,708	-	32,085,708	475,726	-	475,726
B NHS Providers net expenditure								
-	-	-	89,240,000	-	89,240,000	7,165,511	-	7,165,511
C DHSC Programme and Admin expenditure								
1,017,724	-13,000	1,004,724	40,081,742	-656,790	39,424,952	4,737,652	-36,000	4,701,652
D Local Authorities (Public Health)								
-	-	-	4,205,000	-	4,205,000	-	-	-
E Public Health England (Executive Agency)								
54,320	-1,249	53,071	1,675,633	-229,936	1,445,697	235,682	-	235,682
F Health Education England net								
63,220	-	63,220	1,482,440	-	1,482,440	2,000	-	2,000
G Special Health Authorities expenditure								
227,983	-54,712	173,271	3,271,539	-400,737	2,870,802	40,530	-	40,530
H Non Departmental Public Bodies net expenditure								
255,448	-	255,448	603,428	-	603,428	117,263	-	117,263
I Arm's Length and Other Bodies (Net)								
-	-	-	3,352,500	-	3,352,500	179,505	-	179,505
<b>Non-voted expenditure</b>								
-	-	-	22,823,176	-	22,823,176	-	-	-
<i>Of which:</i>								
J NHS Commissioning Board (NHS England) financed from NI Conts								
-	-	-	22,823,176	-	22,823,176	-	-	-
<b>Total Spending in DEL</b>								
<b>3,290,448</b>	<b>-68,961</b>	<b>3,221,487</b>	<b>198,821,166</b>	<b>-1,287,463</b>	<b>197,533,703</b>	<b>12,953,869</b>	<b>-36,000</b>	<b>12,917,869</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	10,001,880	-	10,001,880	33,600	-18,600	15,000
<i>Of which:</i>								
K NHS Commissioning Board (NHS England) net expenditure								
-	-	-	100,000	-	100,000	-	-	-
L NHS Providers net expenditure								
-	-	-	1,100,000	-	1,100,000	-	-	-
M DHSC Programme and Admin expenditure								
-	-	-	329,314	-	329,314	33,600	-18,600	15,000
N Public Health England (Executive Agency)								
-	-	-	5,000	-	5,000	-	-	-

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
O Health Education England net								
-	-	-	5,000	-	5,000	-	-	-
P Special Health Authorities expenditure								
-	-	-	8,406,566	-	8,406,566	-	-	-
Q Non Departmental Public Bodies net expenditure								
-	-	-	6,000	-	6,000	-	-	-
R Arm's Length and Other Bodies (Net)								
-	-	-	50,000	-	50,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	10,001,880	-	10,001,880	33,600	-18,600	15,000
<b>Total for Estimate</b>								
3,290,448	-68,961	3,221,487	208,823,046	-1,287,463	207,535,583	12,987,469	-54,600	12,932,869
<i>Of which:</i>								
<b>Voted Expenditure</b>								
3,290,448	-68,961	3,221,487	185,999,870	-1,287,463	184,712,407	12,987,469	-54,600	12,932,869
<b>Non Voted Expenditure</b>								
-	-	-	22,823,176	-	22,823,176	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>154,837,403</b>	<b>55,919,667</b>	<b>210,757,070</b>
<b>Net Capital Requirement</b>	<b>8,246,100</b>	<b>4,686,769</b>	<b>12,932,869</b>
<b>Accruals to cash adjustments</b>	<b>-1,529,879</b>	<b>-11,376,001</b>	<b>-12,905,880</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-114,728,283	-23,227,219	-137,955,502
Add cash grant-in-aid	120,591,872	13,493,580	134,085,452
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-467,750	-632,200	-1,099,950
New provisions and adjustments to previous provisions	-11,700,871	-810,162	-12,511,033
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,000,000	-	1,000,000
Use of provisions	3,775,153	-200,000	3,575,153
<b>Removal of non-voted budget items</b>	<b>-23,676,504</b>	<b>853,328</b>	<b>-22,823,176</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-23,676,504	853,328	-22,823,176
<b>Net Cash Requirement</b>	<b>137,877,120</b>	<b>50,083,763</b>	<b>187,960,883</b>

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

	£'000
	Revised Plans
Gross Administration Costs	3,290,448
<i>Less:</i>	
Administration DEL Income	-68,961
<b>Net Administration Costs</b>	<b>3,221,487</b>
Gross Programme Costs	210,411,446
<i>Less:</i>	
Programme DEL Income	-1,287,463
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>209,123,983</b>
<b>Total Net Operating Costs</b>	<b>212,345,470</b>
<i>Of which:</i>	
Resource DEL	196,633,037
Capital DEL	1,788,400
Resource AME	13,924,033
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	-1,788,400
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	200,000
<b>Total Resource Budget</b>	<b>210,757,070</b>
<i>Of which:</i>	
Resource DEL	200,755,190
Resource AME	10,001,880
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>210,757,070</b>

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

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-1,356,424</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-68,961
<i>Of which:</i>	
C DHSC Programme and Admin expenditure	-13,000
E Public Health England (Executive Agency)	-1,249
G Special Health Authorities expenditure	-54,712
Total Administration	-68,961
Programme	
Sales of Goods and Services	-1,287,463
<i>Of which:</i>	
C DHSC Programme and Admin expenditure	-656,790
E Public Health England (Executive Agency)	-229,936
G Special Health Authorities expenditure	-400,737
Total Programme	-1,287,463
<b>Total Voted Resource Income</b>	<b>-1,356,424</b>
<b>Voted Capital DEL</b>	<b>-36,000</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-36,000
<i>Of which:</i>	
C DHSC Programme and Admin expenditure	-36,000
Total Programme	-36,000
<b>Voted Capital AME</b>	<b>-18,600</b>
<i>Of which:</i>	
Programme	
Repayments	-18,600
<i>Of which:</i>	
M DHSC Programme and Admin expenditure	-18,600
Total Programme	-18,600
<b>Total Voted Capital Income</b>	<b>-54,600</b>



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

No CFER income or receipts are expected in 2020-21.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Chris Wormald
<b>Additional Accounting Officers:</b>	David Williams
<b>Executive Agency Accounting Officers:</b>	
Michael Brodie	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.

<b>ALB Accounting Officers:</b>	
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)
Dr Navina Evans CBE	Health Education England
Teresa Allen	Health Research Authority
Peter Thompson	Human Fertilisation and Embryology Authority
Allan Marriott-Smith	Human Tissue Authority
Amanda Pritchard	Monitor (known as NHS Improvement)
Professor Gillian Leng CBE, MD	National Institute for Health and Care Excellence
Sir Simon Stevens	NHS Commissioning Board (known as NHS England)
Martin Steele	NHS Property Services
Colin McCready	Supply Chain Co-ordination Limited

### 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)
Amanda Pritchard	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.

John Barwick	Health and Care Professions Council
Andrea Sutcliffe	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.

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

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)	33,757,461	475,726	125,807,187
F	Health Education England	1,545,660	2,000	4,346,660
H	Care Quality Commission	35,605	15,000	39,405
H	Health Research Authority	16,311	4,000	19,311
H	Human Fertilisation and Embryology Authority	4,038	100	3,538
H	Human Tissue Authority	1,045	100	895
H	Monitor (known as NHS Improvement)	38,870	2,344	37,214
H	National Institute for Health and Care Excellence	53,630	3,100	55,730
H	NHS Digital (The Health and Social Care Information Centre)	709,377	92,619	745,496
I	Community Health Partnerships †	290,700	-	20,000
I	Genomics England Limited †	2,500	60,000	60,000
I	Health and Care Professions Council	-	1,500	1,500
I	NHS Property Services †	730,000	85,000	-
I	Nursing and Midwifery Council	-	4,005	4,005
I	Professional Standards Authority for Health and Social Care	-	-	-
I	Supply Chain Coordination Limited †	2,329,300	29,000	179,000
K	NHS Commissioning Board (known as NHS England)	100,000	-	-
N	Health Education England	5,000	-	-
Q	Care Quality Commission	4,000	-	-
Q	NHS Digital (The Health and Social Care Information Centre)	2,000	-	-
R	Community Health Partnerships †	-15,000	-	-
R	NHS Property Services	65,000	-	-
<b>Total ††</b>		<b>39,675,497</b>	<b>774,494</b>	<b>131,319,941</b>

† 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.

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## Part III: Note J - Staff Benefits

The Department has a Recognition and Reward Scheme which includes the reward of 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 0.85% of each Directorate's Administration Budget allocated for in year awards.

## 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 costs of medical, scientific and nursing staff engaged on clinical trials approved by NHS Blood and Transplant.	Unquantifiable
The Department has undertaken to cover any damages arising from NHS Blood and Transplant clinical trials activity.	Unquantifiable
The Department has undertaken to indemnify members of its expert advisory committees: a) Advisory Committee on Dangerous Pathogens (ACDP) (and their associated Working Groups); b) New and Emerging Respiratory Virus Threats Advisory Group (NERVTAG); c) Advisory Committee on Antimicrobial Resistance and Healthcare Associated Infection (ARHAI); d) The Advisory Committee on the Safety of Blood Tissues and Organs (SaBTO).	Unquantifiable
The Department has undertaken to indemnify members of the: a) Committee for Carcinogenicity; b) Committee for Mutagenesis; c) Committee for Medical Effects of Radiation; d) Committee for Medical Aspects of Air Pollution; e) Administration of Radioactive Substances Advisory Committee. The Department would pay the legal costs and damages of any member who was personally subject to any action arising out of the business of these Committees and sub-committees of them.	Unquantifiable
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 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
Following the Ebola outbreak in 2013 to 2016, the Department has entered into an agreement with the Ministry of Defence to cover the cost of specialist quarantine equipment in the event of an outbreak of highly infectious disease. This equipment would be required to transfer civilians by RAF aircraft using an Air Transportable Isolator (ATI) to stop the spread of infection. The liability would materialise in the event of an outbreak.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
The Department is involved in a number of Employment Tribunal cases and holds contractual liabilities in respect of redundancy payments and entitlements.	Unquantifiable
The Department holds liabilities in respect of commercial contract obligations. These liabilities include contractual indemnities the Department has entered into as part of its response to COVID-19.	Unquantifiable
The Department is the actual or potential defendant in a number of actions regarding alleged clinical negligence. There is a large degree of uncertainty as to the Department's liability and the amounts involved.	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
Health and Social Care Information Centre's (trading as NHS Digital) contingent liabilities amount to £16,564,000 (31 March 2019: £26,000,000). £15,500,000 relates to the estimated termination benefits in relation to Wave 3 of the Org2 change programme. Wave 3 has been delayed whilst the organisation focuses on the coronavirus (COVID-19) response, and the exact timing has yet to be determined. The anticipated cost for the liability has been derived from the Wave 1 and 2 outturns, but the future liability is dependent on the assessment process, and management review of staff and skills requirements. £614,000 relates to estimated potential IR35 liabilities, and £450,000 relates to estimated potential employment related claims.	16,564
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
Health Education England are liable for costs relating to a change in the terms of the GP contract in August 2019 regarding trainee's expenses for home to workplace mileage. It has not been possible to quantify the liability due to uncertainty in the timing and size of claims from employers.	Unquantifiable
As at 31 March 2020, the Health and Care Professions Council had contingent liability of £5,519,000 which relates to the anticipated cost of concluding the backlog of Fitness to Practise concerns. The backlog is expected to be cleared in 18 months.	5,519

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
C4: Programme and administration expenditure.	World Health Organisation	17,202



# Department for Education

## Introduction

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

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
(Section A) The Department's annual cash management rebate: increase in admin budget	710,000			
(Section A) An decrease in core departmental admin costs due to agreed switch from programme to admin budgets	41,965,000			
(Section A) An increase in core departmental admin costs due to agreed switch from CDEL to admin budgets	5,400,000			
(Section A) An increase from reserve in respect of Shared Outcome funds and Family Hubs	1,880,000			
(Section A) Other movement across subheads to support other activities	54,000			
(Section A) BCTs outwards in respect of Shared Outturn Funds to DHSC and MHCLG		-43,000		
(Section B) Additional Covid 19 funding for Workforce - keeping schools/colleges open	60,000,000			
(Section B) Additional Covid 19 funding to support school and student Transport	157,500,000			
(Section B) Additional Covid 19 funding for Free School Meals Vouchers and funding (during school closures and holidays)	652,985,000			
(Section B) Additional Covid 19 funding for the extension of funding to expand Holiday Activity Funding including for Easter 2021.	20,000,000			
(Section B) BCT outwards to DHSC in respect of Fruit and Veg scheme		-14,000,000		
(Section B) BCT outwards to Defra in respect of funding for children and nature programme		-2,320,000		
(Section B) BCTs inwards from CO and DHSC and outwards to MoJ	1,450,000	-8,000		

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
(Section B) Other minor movements to other subheads to manage pressures		-6,098,000		
(Section B) Reduction in subhead to Section I as in respect of National Licence for LA schools		-40,949,000		
(Section B) Additional Covid 19 funding for Education Catchup - National Tutoring programme	72,202,000			
(Section B) Movement across subheads in relation to PE & School funding since main estimate		-40,000,000		
(Section D) Additional Covid 19 funding for Vulnerable children and young people funding	16,000,000			
(Section D) Forecast underspends from between subheads, to manage priorities in respect of Covid 19	11,960,000			
(Section D) BCTs inwards from MHCLG for looked after children funding	6,000,000			
(Section D) BCTs outwards to Home Office, for looked after children programme		-800,000		
(Section F) Slight reduction in subhead to re-prioritise across other subheads		-802,000		
(Section G) Movement from other subheads	1,000			
(Section H) Budget surrender to HMT, in respect of Apprenticeship programme		-250,000,000		
(Section H) Budget movement between subheads to manage forecast under/over spends	5,633,000			
(Section H) BCTs in and out with Ofqual in respect of Apprenticeship programme	406,000			
(Section I) Re-allocation of school funding across LA and Academy Sector schools, which wasn't known at Main Estimate.		-883,000,000		
(Section I) Additional Covid 19 funding in respect of maintained schools for free school meals (FSM) grant	53,315,000			
(Section I) Movement across subheads in relation to PE & School funding since main estimate	40,000,000			
(Section I) Reserve claim for Academy risk sharing scheme (RSS) allocated to maintained schools	51,000,000			
(Section I) Additional funds for Covid 19 response PE and Sports allocation	10,100,000			
(Section I) Additional movement across subheads in respect of National Licence	40,958,000			
(Section I) Additional funding for Covid 19 funding, for LA schools for Education Catchup	117,030,000			

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section I) Additional Funding for Plan for Jobs to support school LA activities	12,800,000		
(Section I) Other movement across subheads to support school LA activities	4,500,000		
(Section J) Re-allocation of school funding across LA and Academy Sector schools, which wasn't known at Main Estimate.	883,000,000		
(Section J) Additional Covid 19 funding in respect of Academy Sector for free school meals (FSM) grant	62,685,000		
(Section J) Reserve claim for Academy risk sharing scheme (RSS) allocated to Academy Sector grants	49,000,000		
(Section J) Additional Covid 19 funding in respect of Education catch up	142,184,000		
(Section J) Additional budgets from other subhead movement	4,717,000		
(Section K) Reserve claim - impairment of student loan book	13,531,000,000		
(Section K) Budget switch change of accounting treatment, student grant impairments moved from RAME to RDEL	15,500,000		
(Section K) Additional budgets from other subhead movement to support SL	5,313,000		
(Section K) Additional Covid 19 funding for HE restructuring	35,000,000		
(Section K) BCTs outwards to HMT UKGI		-640,000	
(Section L) BCTs inwards from DfT and outwards to Ofqual	1,250,000	-306,000	
(Section L) Additional funding Plan for Jobs	130,237,000		
(Section L) Additional funding national tutoring	38,000,000		
(Section L) Reserve claim - insolvency funding	37,000,000		
(Section L) Budget movements across other subheads	1,394,000		
(Section L) Additional Covid 19 funding for Workforce - keeping schools/colleges open	5,000,000		
(Section M) BCTs inwards from DHSC for medical fees	19,189,000		
(Section M) Additional Covid 19 funding for Higher Education Hardship funding	70,000,000		
(Section M) Movement across subheads to support HE	388,000		
(Section N) Movement of budget from other subhead to support Higher Technical Qualifications (HTQ) delivery		465,000	
<b>Total change in Resource DEL (Voted)</b>	<b>16,414,706,000</b>	<b>-1,238,501,000</b>	<b>15,176,205,000</b>

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section O) AME Changes in provisions, including discounting rate and unwinding.	14,999,000		
(Section P) AME Changes in provisions, including discounting rate and unwinding relating to executive agencies	182,000		
(Section Q) AME changes in provisions SL discounting rate & unwinding		-887,000	
(Section Q) Budget Change - change in accounting treatment relating to student grant impairments		-15,500,000	
(Section Q) Student Loans: effective / receivable interest	3,972,000,000		
(Section S) SL Supp - change in SLC pension fund		-6,250,000	
<b>Total change in Resource AME (Voted)</b>	<b>3,987,181,000</b>	<b>-22,637,000</b>	<b>3,964,544,000</b>
(Section A) movement of budget from other subheads to manage digital budget within operations Group	200,000		
(Section B) Additional capital budget, in response to Covid 19 funding for devices and connectivity	100,000,000		
(Section B) Additional capital budget, from other subheads to manage changing priorities in relating to funding for devices and connectivity	171,000,000		
(Section B) Movement of budget to Academy Sector Additional capital budget, from other subheads to manage Free School programme	53,320,000		
(Section B) Movement of budget to other subheads to meet other spending pressures	5,246,000		
(Section H) Movement of budget from other subheads for skills toolkit spend	364,000		
(Section I) BCT in from DCMS for full fibre broadband and BEIS for Salix energy programme	16,552,000		
(Section I) Additional Capital funding in relation to school conditional improvement, for maintained schools	241,476,000		
(Section I) Reallocation of capital funding that when first allocated could not be split across school activity until later in year		-264,505,000	
(Section J) Additional capital funding, conditional improvement, for academy sector schools	278,524,000		
(Section J) Movement of capital budgets from other subheads to manage additional expected spend in this area	3,903,000		

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section K) Additional capital COVID-19 funding for HE restructuring	260,000,000		
(Section K) Movement to other capital subheads to support additional spend		-15,325,000	
(Section L) Funding brought forward from future years for FE capital transformation, to assist with COVID-19 intervention measures	200,000,000		
(Section L) Predicted underspends on specific projects moved to other subheads to support other capital programmes		-8,000,000	
(Section M) Movement from other subheads to support Office for Students additional capital	7,716,000		
<b>Total change in Capital DEL (Voted)</b>	<b>1,338,301,000</b>	<b>-287,830,000</b>	<b>1,050,471,000</b>
(Section Q) Reduction in student loan additions and student loan repayments		-658,267,000	
(Section R) Reduction in FE student loan		-44,733,000	
<b>Total change in Capital AME (Voted)</b>		<b>-703,000,000</b>	<b>-703,000,000</b>
Additional cash from net BCTs in and out, resource and capital	44,929,000		
Additional funding from reserves given at Supplementary	240,209,000	-390,000,000	
Additional cash funding in respect of Covid 19 resource	1,661,038,000	-346,000,000	
Additional cash funding in respect of Covid 19 capital	1,080,000,000		
Other revisions to the Net Cash Requirement reflecting changes to resources and capital, and working capital.		-47,042,000	
<b>Total change in Net Cash Requirement</b>	<b>3,026,176,000</b>	<b>-783,042,000</b>	<b>2,243,134,000</b>

## Part I

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	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	15,176,205,000	-	15,176,205,000
Capital	1,050,471,000	-	1,050,471,000
<b>Annually Managed Expenditure</b>			
Resource	3,964,544,000	-	3,964,544,000
Capital	-703,000,000	-	-703,000,000
<b>Total Net Budget †</b>			
Resource	19,140,749,000	-	19,140,749,000
Capital	347,471,000	-	347,471,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement</b>	2,243,134,000		

Supplementary 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.

\* Expenditure relating to policy innovation and development, and leadership of the cross-government policy profession.

Acting as the Agent for other government departments in relation to payments and assurance made in relation to Covid-19 Test and Trace response.

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

### 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.

## Part I

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.

\* Income relating to policy innovation and development, and leadership of the cross-government policy profession.

Acting as the Agent for other government departments in relation to payments and assurance made in relation to Covid-19 Test and Trace response.

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

### 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.

\* Acting as the Agent for other government departments in relation to payments and assurance made in relation to Covid-19 Test and Trace response.

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

#### 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.



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## Part I

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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.

\* Acting as the Agent for other government departments in relation to payments and assurance made in relation to Covid-19 Test and Trace response.

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

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

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

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
478,983	71,592,829	49,202	15,127,003	528,185	86,719,832	4,327,209	1,050,471	5,377,680
<i>Of which:</i>								
A Activities to Support all Functions								
321,207	39,414	50,777	-811	371,984	38,603	38,736	200	38,936
B Early Years and Schools (Department)								
-	1,470,853	-	860,762	-	2,331,615	1,601,128	329,566	1,930,694
D Social Care, Mobility and Disadvantage (Department)								
-	410,629	-	33,160	-	443,789	4,100	-	4,100
F Standards and Testing Agency								
3,028	48,198	3	-805	3,031	47,393	2,150	-	2,150
G Teaching Regulation Agency								
206	7,813	1	-	207	7,813	-	-	-
H Education and Skills Funding Agency (ESFA)								
85,331	2,581,225	672	-244,633	86,003	2,336,592	26,360	364	26,724
I Grants to LA Schools								
-	31,427,464	-	-553,297	-	30,874,167	1,298,178	-6,477	1,291,701
J Grants to Academies								
-	24,157,236	-	1,141,586	-	25,298,822	954,426	282,427	1,236,853
K Higher Education								
-	4,739,553	-	13,586,173	-	18,325,726	5,236	244,675	249,911
L Further Education								
-	5,214,434	-	212,575	-	5,427,009	222,256	192,000	414,256
M Higher Education (ALB) (net)								
54,013	1,476,958	-2,251	91,828	51,762	1,568,786	191,000	7,716	198,716
N Further Education (ALB) (net)								
11,000	12,370	-	465	11,000	12,835	720	-	720
<b>Total Spending in DEL</b>								
		<b>49,202</b>	<b>15,127,003</b>				<b>1,050,471</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-3,960,339	-	3,964,544	-	4,205	23,618,644	-703,000	22,915,644
<i>Of which:</i>								
O Activities to Support all Functions (Department)								
-	-4,811	-	14,999	-	10,188	-	-	-
P Executive Agencies								
-	282	-	182	-	464	-	-	-
Q Higher Education AME								
-	-3,986,502	-	3,955,613	-	-30,889	23,394,387	-658,267	22,736,120
R Further Education AME								
-	-	-	-	-	-	223,496	-44,733	178,763

£'000

£'000

<b>Net Cash Requirement</b>	<b>90,321,164</b>	<b>2,243,134</b>	<b>92,564,298</b>
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## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
571,852	-43,667	528,185	87,039,903	-320,071	86,719,832	5,711,934	-334,254	5,377,680
<i>Of which:</i>								
A Activities to Support all Functions								
415,651	-43,667	371,984	89,207	-50,604	38,603	293,632	-254,696	38,936
B Early Years and Schools (Department)								
-	-	-	2,391,615	-60,000	2,331,615	1,961,476	-30,782	1,930,694
C Early Years and Schools (ALB) (Net)								
1,948	-	1,948	682	-	682	-19,658	-	-19,658
D Social Care, Mobility and Disadvantage (Department)								
-	-	-	444,169	-380	443,789	4,100	-	4,100
E Social Care, Mobility and Disadvantage (ALB) (Net)								
2,250	-	2,250	6,000	-	6,000	2,577	-	2,577
F Standards and Testing Agency								
3,031	-	3,031	47,459	-66	47,393	2,150	-	2,150
G Teaching Regulation Agency								
207	-	207	7,873	-60	7,813	-	-	-
H Education and Skills Funding Agency (ESFA)								
86,003	-	86,003	2,476,950	-140,358	2,336,592	28,888	-2,164	26,724
I Grants to LA Schools								
-	-	-	30,915,116	-40,949	30,874,167	1,295,109	-3,408	1,291,701
J Grants to Academies								
-	-	-	25,298,822	-	25,298,822	1,259,055	-22,202	1,236,853
K Higher Education								
-	-	-	18,352,380	-26,654	18,325,726	265,063	-15,152	249,911
L Further Education								
-	-	-	5,428,009	-1,000	5,427,009	420,106	-5,850	414,256
M Higher Education (ALB) (net)								
51,762	-	51,762	1,568,786	-	1,568,786	198,716	-	198,716
N Further Education (ALB) (net)								
11,000	-	11,000	12,835	-	12,835	720	-	720
<b>Total Spending in DEL</b>								
571,852	-43,667	528,185	87,039,903	-320,071	86,719,832	5,711,934	-334,254	5,377,680

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	5,034,115	-5,029,910	4,205	25,073,075	-2,157,431	22,915,644
<i>Of which:</i>								
O Activities to Support all Functions (Department)								
-	-	-	10,188	-	10,188	-	-	-
P Executive Agencies								
-	-	-	464	-	464	-	-	-
Q Higher Education AME								
-	-	-	4,999,021	-5,029,910	-30,889	24,869,914	-2,133,794	22,736,120
R Further Education AME								
-	-	-	-	-	-	202,400	-23,637	178,763
S Higher Education (ALB) (net) AME								
-	-	-	-5,340	-	-5,340	-	-	-
T Further Education (ALB) (net) AME								
-	-	-	29,782	-	29,782	761	-	761
<b>Total Spending in AME</b>								
-	-	-	5,034,115	-5,029,910	4,205	25,073,075	-2,157,431	22,915,644
<b>Total for Estimate</b>								
571,852	-43,667	528,185	92,074,018	-5,349,981	86,724,037	30,785,009	-2,491,685	28,293,324
<i>Of which:</i>								
<b>Voted Expenditure</b>								
571,852	-43,667	528,185	92,074,018	-5,349,981	86,724,037	30,785,009	-2,491,685	28,293,324
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>68,111,473</b>	<b>19,140,749</b>	<b>87,252,222</b>
<b>Net Capital Requirement</b>	<b>27,945,853</b>	<b>347,471</b>	<b>28,293,324</b>
<b>Accruals to cash adjustments</b>	<b>-5,736,162</b>	<b>-17,245,086</b>	<b>-22,981,248</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,771,313	-91,508	-1,862,821
Add cash grant-in-aid	1,714,383	70,000	1,784,383
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-4,240,062	-18,585,084	-22,825,146
New provisions and adjustments to previous provisions	-59,832	-14,896	-74,728
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-1,422,760	1,376,402	-46,358
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	43,422	-	43,422
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>90,321,164</b>	<b>2,243,134</b>	<b>92,564,298</b>

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

	£'000
	Revised Plans
Gross Administration Costs	566,019
<i>Less:</i>	
Administration DEL Income	-43,667
<b>Net Administration Costs</b>	<b>522,352</b>
Gross Programme Costs	97,360,246
<i>Less:</i>	
Programme DEL Income	-350,891
Programme AME Income	-5,029,910
Non-budget income	-
<b>Net Programme Costs</b>	<b>91,979,445</b>
<b>Total Net Operating Costs</b>	<b>92,501,797</b>
<i>Of which:</i>	
Resource DEL	87,146,743
Capital DEL	5,249,473
Resource AME	105,479
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	35,023,002
<i>Adjustments to remove:</i>	
Capital in the SOCNE	-5,249,575
Grants to devolved administrations	-
Grants to Academies	-25,298,822
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	
<b>Total Resource Budget*</b>	<b>96,976,402</b>
<i>Of which:</i>	
Resource DEL*	88,783,974
Resource AME*	8,192,428
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Grants to Academies	25,298,822
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Academies Budgetary Expenditure	-35,023,002
Other adjustments	
<b>Total Resource (Estimate)</b>	<b>87,252,222</b>

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

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

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-363,738</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-29,391
<i>Of which:</i>	
A Activities to Support all Functions	-29,391
Other Income	-13,457
<i>Of which:</i>	
A Activities to Support all Functions	-13,457
Taxation	-819
<i>Of which:</i>	
A Activities to Support all Functions	-819
Total Administration	-43,667
Programme	
EU Grants Received	-140,000
<i>Of which:</i>	
H Education and Skills Funding Agency (ESFA)	-140,000
Sales of Goods and Services	-76,129
<i>Of which:</i>	
A Activities to Support all Functions	-50,147
F Standards and Testing Agency	-37
K Higher Education	-25,945
Other Grants	-60,380
<i>Of which:</i>	
B Early Years and Schools (Department)	-60,000
D Social Care, Mobility and Disadvantage (Department)	-380
Other Income	-43,562
<i>Of which:</i>	
A Activities to Support all Functions	-457
F Standards and Testing Agency	-29
G Teaching Regulation Agency	-60
H Education and Skills Funding Agency (ESFA)	-358
I Grants to LA Schools	-40,949
K Higher Education	-709
L Further Education	-1,000
Total Programme	-320,071



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

£'000

	Revised Plans
<b>Voted Resource AME</b>	<b>-5,029,910</b>
<i>Of which:</i>	
Programme	
Interest and Dividends	-5,029,910
<i>Of which:</i>	
Q Higher Education AME	-5,029,910
Total Programme	-5,029,910
<b>Total Voted Resource Income</b>	<b>-5,393,648</b>
<b>Voted Capital DEL</b>	<b>-334,254</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-254,696
<i>Of which:</i>	
A Activities to Support all Functions	-254,696
Other Grants	-30,820
<i>Of which:</i>	
B Early Years and Schools (Department)	-30,782
L Further Education	-38
Other Income	-15,152
<i>Of which:</i>	
K Higher Education	-15,152
Repayments	-33,586
<i>Of which:</i>	
H Education and Skills Funding Agency (ESFA)	-2,164
I Grants to LA Schools	-3,408
J Grants to Academies	-22,202
L Further Education	-5,812
Total Programme	-334,254
<b>Voted Capital AME</b>	<b>-2,157,431</b>
<i>Of which:</i>	
Programme	
Repayments	-2,157,431
<i>Of which:</i>	
Q Higher Education AME	-2,133,794
R Further Education AME	-23,637
Total Programme	-2,157,431
<b>Total Voted Capital Income</b>	<b>-2,491,685</b>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (NOT in the SoCNE)	-	-	-442	-442	-442	-442
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-442</b>	<b>-442</b>	<b>-442</b>	<b>-442</b>

### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Miscellaneous receipts	-	-	-442	-442	-442	-442
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-442</b>	<b>-442</b>	<b>-442</b>	<b>-442</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Susan Acland-Hood
<b>Executive Agency Accounting Officers:</b>	
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.

<b>ALB Accounting Officers:</b>	
Mohammed Anwer	Aggregator Vehicle plc
Sarah Beale	Construction Industry Training Board
Chris Claydon	Engineering Construction Industry Training Board
Jennifer Coupland	Institute for Apprenticeships & 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

Susan Acland-Hood 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	1,370,535	157,716	1,484,096
M	Student Loans Company	250,013	41,000	253,347
N	Institute for Apprenticeships & Technical Education	23,835	720	24,090
S	Student Loans Company	-5,340	-	-
T	Construction Industry Training Board	26,514	500	-
T	Engineering Construction Industry Training Board	3,268	261	-
<b>Total</b>		<b>1,679,705</b>	<b>183,116</b>	<b>1,784,383</b>

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## Part III: Note I - Gifts

The Department for Education intends to gift for NIL consideration the free-hold for Old Admiralty Building to the Government Property Agency (GPA) following the department's decision to remain in Sanctuary Buildings. We have entered into an agreement to handover this property to GPA, this is expected to be completed in March 2021. We anticipate that that this asset will be valued at c£257m which reflects the AUC value held on DfE's accounts and the Land on DfE's Fixed Asset Register (£22m). We believe this gift represents good-value, supporting the wider government estate strategy.

## 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 arrangement with Tottenham Hotspur Property Company for an academy site.	12,500
The DfE 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 £2m 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.	1,110
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.	822
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
The Department for Education has contracted a charity to manage the Junior Individual Savings Account (JISA) scheme on its behalf. Using an initial £200 payment from the Department, the contractor opens and manages JISAs on behalf of looked after children while they remain in care. The government made a commitment in 2011 to provide £200 to set up a JISA for each child in care across the UK. LAs have identified around 14,000 young people who left care before a JISA could be opened for them, of which around 8,000 have already claimed and received their £200 payments in lieu, leaving around 6,000 potential retrospective claims .	1,440

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
In respect of commercial lease of Free Schools Norwich.	110
Rent deposit deed for Turing House School -indemnity in relation to a rent deposit.	470
Indemnity for project costs if the Central Ipswich Free School project is aborted.	300
DSAP Data Sharing Agreements	3,000
A guarantee to Local Government Pension Scheme (LGPS) to meet the pension deficit if an Academy Trust closes.	Unquantifiable
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
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 DfE. These are considered by DfE to be remote and unquantifiable as they relate to breach of contractual conditions.	Unquantifiable
As a result of entering into contracts on site purchases, the DfE are subject to a number of overage clauses. These are considered to be remote as they relate to changes in contractual arrangements.	Unquantifiable
Uncapped indemnity related to Section 104 (s104) agreements entered into as part of school builds. A section 104 agreement (or s104) is a section of the Water Industry Act 1991 that allows developers to enter into a legal agreement local sewerage authorities where the developers construct sewers on their land and request that the sewers are adopted and maintained at the Sewerage authority's expense once it is built to the required standard.	Unquantifiable
Uncapped indemnity related to Section 38 (s38) agreements entered into as part of school builds. S38 of the Highways Act and relates to the design, construction and eventual adoption of a new road. Along with other infrastructure agreements.	Unquantifiable
Contingent liabilities in connection to Free School building contracts and leases. These contingent liabilities are a result of the Department providing an indemnity to the local authority landlords for potential costs in not performing its obligations under various building contracts and leases which the Secretary of State is a counterparty. This type of indemnity is considered to be low risk and is only a feature of the free school programme.	Unquantifiable
Statutory Indemnity in relation to the Office of the Schools Adjudicator outlined in Paragraph 7 of Schedule 5 to the SSFA 1998. Under paragraph 7 of the Schools Standards Framework Act 1998, the Secretary of State has a statutory duty to indemnify any adjudicator against any reasonable cost and expense reasonably incurred by the adjudicator in connection with any decision taken in pursuit of the statutory duties of the Office of the Schools Adjudicator. The adjudicator's decisions can be challenged through judicial review. It is not possible to quantify the potential costs.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>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>	Unquantifiable
<p>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.</p>	
<p>b) the need to repurchase all of the loans as a remedy for investors if:</p>	
<p>i) Collection of repayments for the sold loans through the UK tax system by HMRC ceased;</p>	
<p>ii) RPI used to calculate the interest rate of the loans was abolished without a substitute being put in place;</p>	
<p>iii) There was a problem with the collection of loan repayments that could not be remedied for three consecutive annual payment dates; or</p>	
<p>iv) Legislation is passed which means the Consumer Credit Act (CCA) / FSMA applies to the loans and the CCA low interest exemption applies. The likelihood of any of these scenarios materialising is very low.</p>	
<p>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.</p>	Unquantifiable
<p>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.</p>	
<p>e) New EU Securitisation Regulations (Possible CL in due course). UKGI are seeking legal counsel to review the implications of new EU securitisation reporting requirements from 2019. Credit granting criteria are being assessed for student loans which may generate legal challenge and we will continue to work with UKGI to update as more information and analysis becomes available.</p>	900
<p>SLC pension transfer: Contingent liability in relation to members of the Student Loans Company Limited Retirement and Death Benefits Scheme, who join the Civil Service Pension Scheme in Financial Year 2019-20, and have previously accrued pension benefits in the SLC Scheme. The Department has a contingent liability to the Civil Service Pension Scheme for the incremental costs of uprating accrued benefits by the Consumer Prices Index (CPI), if a decision is taken in future to uprate benefits in the Civil Service Scheme by less than CPI.</p>	
<p>Potential VAT claim for an UTC - A letter of comfort was issued to an Academy Trust for a £900,000 VAT liability that may materialise at point of transfer. The risk was identified a week before the transfer was due to take place, and a letter of comfort was needed to proceed.</p>	Unquantifiable
<p>Uncapped indemnity related to Section 278 (s278) agreements entered into as part of school builds. An s278 is a section of the Highways Act 1980 that allows developers to enter into a legal agreement with a council (in its capacity as the Highway Authority) to make permanent alterations or improvements to a public highway, as part of a planning approval.</p>	



# Home Office

## Introduction

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
(Section A) Crime Policing and Fire Group - Reserve - Funding to meet pressures arising from the Covid-19 Pandemic from HM Treasury	167,757,000			
(Section A) Crime Policing and Fire Group - Reserve - Additional funding for the Police to enforce Covid-19 lockdown measures from HM Treasury	30,000,000			
(Section A) Crime Policing and Fire Group - Reserve - EU Transition, additional Policing cost from HM Treasury	25,000,000			
(Section A) Crime Policing and Fire Group - Funding for Fire due to Covid-19 (National Resilience and Critical Events Unit) from HM Treasury	6,000,000			
(Section A) Crime Policing and Fire Group - Shared Outcomes Fund for the Serious Violence Creating Opportunities Forum and Criminal Justice System Demand Insights from HM Treasury	395,000			
(Section A) Crime Policing and Fire Group - To fund additional PPE requirement due to Covid-19 from the Department of Health and Social Care	56,502,000			
(Section A) Crime Policing and Fire Group - Reserve - Reimbursement for free DBS checks for NHS Staff from the Department of Health and Social Care	16,520,000			
(Section A) Crime Policing and Fire Group - Funding for Building Risk Reviews carried out by the National Fire Chiefs council from the Ministry of Housing and Local Government	10,000,000			
(Section A) Crime Policing and Fire Group - Funding for Fire Service Pensions from the Ministry of Housing and Local Government	2,500,000			
(Section A) Crime Policing and Fire Group - Combat Domestic Abuse during Covid-19 lockdown from the Department of Digital, Culture, Media and Sport	1,600,000			
(Section A) Crime Policing and Fire Group - funding received to support the Vulnerable Children's Charities from the Department of Digital, Culture, Media and Sport	2,938,000			
(Section A) Crime Policing and Fire Group - Charities Strategic Relief Fund from the Department of Education	800,000			
(Section A) Crime Policing and Fire Group - Controlling & Coercive Behaviour to the Ministry of Justice		-6,150,000		

				£
Changes in budgets, non-budget voted provision and cash				
	Increases	Reductions	Total	
(Section A) Crime Policing and Fire Group - Covid-19 - funding to the National Crime Agency		-9,000,000		
(Section A) Crime Policing and Fire Group - PPE funding due to Covid-19, to the National Crime Agency		-890,000		
			<b>303,972,000</b>	
(Section B) Office for Security and Counter Terrorism - Funding for development of Access Passholders Information Distribution System (APHIDS) project from the Department for Transport	2,100,000			
(Section B) Office for Security and Counter Terrorism - Radio-Nuclear projects from the Security and Intelligence Agencies	1,435,000			
(Section B) Office for Security and Counter Terrorism - Victims of Terrorism funding from the Ministry of Justice	80,000			
(Section B) Office for Security and Counter Terrorism - Conflict, Stability and Security Fund – Conflict, Stability and Security Fund funding for CT Policing from the Foreign, Commonwealth and Development Office	1,885,000			
(Section B) Office for Security and Counter Terrorism - Conflict, Stability and Security Fund - Prevent funding from the Foreign, Commonwealth and Development Office	516,000			
(Section B) Office for Security and Counter Terrorism - Disinformation Analysis Team (DAT) from the Security and Intelligence Agency	1,150,000			
(Section B) Office for Security and Counter Terrorism - Gulf Strategy Funds from the Foreign, Commonwealth and Development Office	223,000			
(Section B) Office for Security and Counter Terrorism - Transfer of programme underspend to HM Treasury		-19,000,000		
(Section B) Office for Security and Counter Terrorism - Transfer of underspend in Counter Terrorism Operating Centre to HM Treasury (new separate funding for which was announced at SR20)		-5,000,000		
(Section B) Office for Security and Counter Terrorism - To fund the Counter Terrorism Prison's Package to the Ministry of Justice		-4,570,000		
(Section B) Office for Security and Counter Terrorism - Funding for the Joint Extremism Unit to the Ministry of Justice		-7,050,000		
			<b>-28,231,000</b>	
(Section C) Serious Organised Crime Group - Reserve - Funding to meet pressures arising from the Covid-19 Pandemic from HM Treasury	14,000,000			
(Section C) Serious Organised Crime Group - Shared Outcomes Funds for Project Addiction, Diversion, Disruption, Enforcement and Recovery (ADDER) from HM Treasury	5,128,000			

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section C) Serious Organised Crime Group - National Cyber Security Programme (NCSP) from the Security and Intelligence Agency	18,116,000		
(Section C) Serious Organised Crime Group - Conflict, Stability and Security Fund - For All Western Balkans Projects and Organised Immigration Crime Taskforce (OICT) from the Foreign, Commonwealth and Development Office	11,324,000		
(Section C) Serious Organised Crime Group - Funding to support Vulnerable Children's Charities from Digital, Culture, Media and Sport	7,299,000		
(Section C) Serious Organised Crime Group - Funding for Victims of Modern Slavery from Digital, Culture, Media and Sport	1,440,000		
(Section C) Serious Organised Crime Group - Funding for the Joint Anti-Corruption Unit (JACU) from the Cabinet Office	343,000		
(Section C) Serious Organised Crime Group - Transfer to balance Resource funding to the National Crime Agency		-3,100,000	
(Section C) Serious Organised Crime Group - Pension Funding to the National Crime Agency		-320,000	
(Section C) Serious Organised Crime Group - Shared Outcomes Funds for Project Addiction, Diversion, Disruption, Enforcement and Recovery (ADDER) to the Department of Health and Social Care		-2,425,000	
			<b>51,805,000</b>
(Section D) UK Visas and Immigration - Reserve - Funding to meet pressures arising from the Covid-19 Pandemic from HM Treasury	969,022,000		
(Section D) UK Visas and Immigration - Reserve - Funding for additional pressures in Asylum caused by Covid-19 from HM Treasury	260,395,000		
(Section D) UK Visas and Immigration - Reserve - Additional funding for improvements to the Windrush Compensation Scheme from HM Treasury	9,000,000		
(Section D) UK Visas and Immigration - Shared Outcomes Fund to support Refugee Transition from HM Treasury	90,000		
(Section D) UK Visas and Immigration - To fund shortfall in Immigration Health Surcharge from the Department of Health and Social Care and Devolved Administrations	23,746,000		
			<b>1,262,253,000</b>
(Section E) Immigration Enforcement - To fund PPE requirement due to Covid-19 from the Department of Health and Social Care	1,958,000		<b>1,958,000</b>
(Section F) Border Force - Funding to meet pressures arising from the Covid-19 Pandemic from HM Treasury	8,900,000		

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
(Section F) Border Force - Reserve - Funding for EU Transition Border Readiness from HM Treasury	10,000,000			
(Section F) Border Force - To fund PPE requirement due to Covid-19 from the Department of Health and Social Care	5,790,000			
(Section F) Border Force - Funding for Operating Joint Maritime Op Co Centre (JMOCC) from the Ministry of Defence and the Department for Environment, Food and Rural Affairs	2,000,000			
			<b>26,690,000</b>	
(Section G) HM Passport Office -Funding to meet pressures arising from the Covid-19 Pandemic from HM Treasury	198,434,000			<b>198,434,000</b>
(Section H) BICS PI - Reserve - Funding to meet pressures arising from the Covid-19 Pandemic from HM Treasury	16,500,000			
(Section H) BICS PI - Conflict, Stability and Security Fund: Overseas Territories Project from the Foreign Commonwealth and Development Office	225,000			
(Section H) BICS PI - Funding for Transition from HM Treasury	13,000,000			
			<b>29,725,000</b>	
(Section I) Enablers - Funding for Platform Costs from HM Treasury	15,000,000			
(Section I) Enablers - Additional Depreciation funding from HM Treasury	167,496,000			
(Section I) Enablers - Funding to meet pressures arising from the Covid-19 Pandemic from HM Treasury	600,000			
(Section I) Enablers - To fund communication Campaign for Covid-19 from the Cabinet Office	2,920,000			
(Section I) Enablers - To provide a communications campaign for EU Transition from the Cabinet Office	295,000			
(Section I) Enablers - To fund PPE requirement due to Covid-19 from Department of Health and Social Care	215,000			
(Section I) Enablers - Cashflow forecast penalty charges to HM Treasury		-277,000		
(Section I) Enablers - Commercial Staff & Consultancy from the Ministry of Justice		-1,860,000		
			<b>184,389,000</b>	
(Section J) Digital, Data and Technology - Funding to meet pressures arising from the Covid-19 Pandemic from HM Treasury	9,000,000			
(Section J) Digital, Data and Technology - Reserve - Additional funding to cover service charges for Airwave from HM Treasury	80,000,000			

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section J) Digital, Data and Technology - National Cyber Security Programme funding from the Security and Intelligence Agency	44,000		
(Section J) Digital, Data and Technology - Funding for Major Law Enforcement from Digital, Culture, Media and Sport	590,000		
			<b>89,634,000</b>
	<b>2,180,271,000</b>	<b>-59,642,000</b>	<b>2,120,629,000</b>
Currency Switches between RDEL and CDEL:			
(Section A) Crime Policing and Fire Group		-21,621,000	
(Section B) Office for Security and Counter Terrorism		-17,100,000	
(Section C) Serious Organised Crime Group		-25,737,000	
(Section E) Immigration Enforcement		-10,097,000	
(Section H) BICS PI		-17,400,000	
(Section I) Enablers	5,050,000		
(Section J) Digital, Data and Technology		-26,826,000	
	<b>5,050,000</b>	<b>-118,781,000</b>	<b>-113,731,000</b>
Neutral transfers to reflect the latest forecast budget allocations:			
(Section A) Crime Policing and Fire Group	29,832,000	-25,750,000	
(Section B) Office for Security and Counter Terrorism	28,100,000	-22,201,000	
(Section C) Serious Organised Crime Group	38,603,000	-6,104,000	
(Section D) UK Visas and Immigration	18,149,000	-12,770,000	
(Section E) Immigration Enforcement	5,942,000	-13,352,000	
(Section F) Border Force	8,908,000	-18,264,000	
(Section G) HM Passport Office		-86,000	
(Section H) BICS PI	75,641,000	-70,358,000	
(Section I) Enablers	313,020,000	-280,398,000	
(Section J) Digital, Data and Technology	33,577,000	-102,489,000	
(Section K) Arms Length Bodies	1,000,000	-1,000,000	
	<b>552,772,000</b>	<b>-552,772,000</b>	
<b>Total change in Resource DEL (Voted)</b>	<b>2,738,093,000</b>	<b>-731,195,000</b>	<b>2,006,898,000</b>
(Section G) HM Passport Office - non-cash provision for TUPE redundancy cost	8,000,000		
(Section I) Enablers - non-cash provision, Write-off costs of Schengen Information (SIS ii) system	14,800,000		
(Section K) Arms Length Bodies - non-cash - release of SIA provisions		-17,900,000	
<b>Total change in Resource AME (Voted)</b>	<b>22,800,000</b>	<b>-17,900,000</b>	<b>4,900,000</b>

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section B) Office for Security and Counter Terrorism - Radio-Nuclear projects from the Security and Intelligence Agencies	2,380,000		
(Section B) Office for Security and Counter Terrorism - Transfer of underspend in Counter Terrorism Operating Centre to HM Treasury		-8,000,000	
(Section C) Serious Organised Crime Group - Transfer to balance Resource funding to National Crime Agency	3,100,000		
(Section C) Serious Organised Crime Group - National Cyber Security Programme (NCSP) from the Security, Intelligence Agency	875,000		
(Section C) Serious Organised Crime Group - Shared Outcomes Funds for Project Addiction, Diversion, Disruption, Enforcement and Recovery (ADDER) from HM Treasury	822,000		
(Section C) Serious Organised Crime Group - Shared Outcomes Funds for Project Addiction, Diversion, Disruption, Enforcement and Recovery (ADDER) to Department of Health and Social Care		-259,000	
(Section F) Border Force - Reserve - Funding for EU Transition Border Readiness from HM Treasury	20,000,000		
(Section F) Border Force - Surrender of underspend in GovTech Project, transfer to HM Treasury		-1,010,000	
(Section H) BICS PI - Reserve - Funding for EU Transition from HM Treasury	6,000,000		
(Section H) BICS PI - Funding for HO International activities to Foreign, Commonwealth and Development Office		-20,000	
(Section I) Enablers - Funding for Addis Ababa to Foreign, Commonwealth and Development Office		-40,000	
(Section I) Enablers - To fund estate cost relating to Croydon Hub and Peterborough Estates costs to the Cabinet Office		-1,324,000	
(Section I) Enablers - Funding for the Centre of Applied Science Technology (CAST) to Ministry of Defence		-9,200,000	
(Section J) Digital, Data and Technology - Funding for MAPPS IT System from Ministry of Justice	1,020,000		
(Section J) Digital, Data and Technology - Funding for Major Law Enforcement from Digital, Culture, Media and Sport	400,000		
	<b>34,597,000</b>	<b>-19,853,000</b>	<b>14,744,000</b>

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Currency Switches between RDEL and CDEL:			
(Section A) Crime Policing and Fire Group	21,621,000		
(Section B) Office for Security and Counter Terrorism	17,100,000		
(Section C) Serious Organised Crime Group	25,737,000		
(Section E) Immigration Enforcement	10,097,000		
(Section H) BICS PI	17,400,000		
(Section I) Enablers		-5,050,000	
(Section J) Digital, Data and Technology	26,826,000		
	<b>118,781,000</b>	<b>-5,050,000</b>	<b>113,731,000</b>
Neutral transfers to reflect the latest forecast budget allocations:			
(Section A) Crime Policing and Fire Group			
(Section B) Office for Security and Counter Terrorism	5,060,000	-2,000,000	
(Section C) Serious Organised Crime Group	7,659,000	-5,480,000	
(Section D) UK Visas and Immigration	15,726,000	-3,000,000	
(Section E) Immigration Enforcement	1,599,000	-14,887,000	
(Section F) Border Force	4,725,000	-17,800,000	
(Section G) HM Passport Office		-1,000,000	
(Section H) BICS PI	26,751,000	-22,325,000	
(Section I) Enablers	14,480,000	-110,904,000	
(Section J) Digital, Data and Technology	105,046,000	-900,000	
(Section K) Arms Length Bodies			
(Section L) Departmental Unallocated Provision		-2,750,000	
	<b>181,046,000</b>	<b>-181,046,000</b>	
<b>Total change in Capital DEL (Voted)</b>	<b>334,424,000</b>	<b>-205,949,000</b>	<b>128,475,000</b>
Revisions to the Net Cash Requirement reflect the changes set out above and also movements in debtors and creditors.			
	2,159,563,000		
<b>Total change in Net Cash Requirement</b>	<b>2,159,563,000</b>		<b>2,159,563,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	2,006,898,000	-	2,006,898,000
Capital	128,475,000	-	128,475,000
<b>Annually Managed Expenditure</b>			
Resource	4,900,000	-	4,900,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,011,798,000	-	2,011,798,000
Capital	128,475,000	-	128,475,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	2,159,563,000		

Supplementary 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.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
323,682	12,389,606	33,739	1,973,159	357,421	14,362,765	741,351	128,475	869,826
<i>Of which:</i>								
A Crime, Policing and Fire Group								
32,000	9,221,075	-1,793	285,616	30,207	9,506,691	34,200	21,621	55,821
B Office for Security and Counter-terrorism								
36,113	1,052,068	5,252	-44,684	41,365	1,007,384	96,600	14,540	111,140
C Serious and Organised Crime Group								
19,127	200,252	1,934	56,633	21,061	256,885	14,500	32,454	46,954
D UK Visas and Immigration								
1,142	-566,348	40	1,267,592	1,182	701,244	42,800	12,726	55,526
E Immigration Enforcement								
3,000	422,761	-116	-15,433	2,884	407,328	20,600	-3,191	17,409
F Border Force								
2,646	678,021	-	17,334	2,646	695,355	118,810	5,915	124,725
G HM Passport Office								
-	-219,167	-	198,348	-	-20,819	40,400	-1,000	39,400
H Borders, Immigration and Citizenship System Policy and International								
39,853	73,467	-180	17,788	39,673	91,255	85,799	27,766	113,565
I Enablers								
187,828	554,852	26,922	203,575	214,750	758,427	162,192	-111,998	50,194
J Digital, Data and Technology								
1,973	836,049	1,680	-7,784	3,653	828,265	106,900	132,392	239,292
K Arm's Length Bodies (Net)								
-	136,576	-	-5,826	-	130,750	15,800	-	15,800
<i>Departmental Unallocated Provision</i>								
-	-	-	-	-	-	2,750	-2,750	-
<b>Total Spending in DEL</b>								
		<b>33,739</b>	<b>1,973,159</b>				<b>128,475</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	2,380,017	-	4,900	-	2,384,917	-	-	-
<i>Of which:</i>								
L AME Charges								
-	-	-	22,800	-	22,800	-	-	-
N AME Charges Arms Length Bodies (Net)								
-	-	-	-17,900	-	-17,900	-	-	-
<b>Total Spending in AME</b>								
		-	<b>4,900</b>				-	

£'000

£'000

**Net Cash Requirement 15,780,036 2,159,563 17,939,599**

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
418,119	-60,698	357,421	16,208,973	-1,846,208	14,362,765	869,826	-	869,826
<i>Of which:</i>								
A Crime, Policing and Fire Group								
30,207	-	30,207	9,507,691	-1,000	9,506,691	55,821	-	55,821
B Office for Security and Counter-terrorism								
41,365	-	41,365	1,022,131	-14,747	1,007,384	111,140	-	111,140
C Serious and Organised Crime Group								
23,386	-2,325	21,061	412,885	-156,000	256,885	46,954	-	46,954
D UK Visas and Immigration								
1,182	-	1,182	1,870,919	-1,169,675	701,244	55,526	-	55,526
E Immigration Enforcement								
2,884	-	2,884	433,528	-26,200	407,328	17,409	-	17,409
F Border Force								
2,646	-	2,646	699,955	-4,600	695,355	124,725	-	124,725
G HM Passport Office								
-	-	-	285,686	-306,505	-20,819	39,400	-	39,400
H Borders, Immigration and Citizenship System Policy and International								
40,673	-1,000	39,673	98,160	-6,905	91,255	113,565	-	113,565
I Enablers								
272,123	-57,373	214,750	802,012	-43,585	758,427	50,194	-	50,194
J Digital, Data and Technology								
3,653	-	3,653	945,256	-116,991	828,265	239,292	-	239,292
K Arm's Length Bodies (Net)								
-	-	-	130,750	-	130,750	15,800	-	15,800
<b>Total Spending in DEL</b>								
<b>418,119</b>	<b>-60,698</b>	<b>357,421</b>	<b>16,208,973</b>	<b>-1,846,208</b>	<b>14,362,765</b>	<b>869,826</b>	<b>-</b>	<b>869,826</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	2,384,917	-	2,384,917	-	-	-
<i>Of which:</i>								
L AME Charges								
-	-	-	22,800	-	22,800	-	-	-
M Police and Fire Superannuation								
-	-	-	2,380,017	-	2,380,017	-	-	-
N AME Charges Arms Length Bodies (Net)								
-	-	-	-17,900	-	-17,900	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>2,384,917</b>	<b>-</b>	<b>2,384,917</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Total for Estimate</b>								
418,119	-60,698	357,421	18,593,890	-1,846,208	16,747,682	869,826	-	869,826
<i>Of which:</i>								
<b>Voted Expenditure</b>								
418,119	-60,698	357,421	18,593,890	-1,846,208	16,747,682	869,826	-	869,826
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>15,093,305</b>	<b>2,011,798</b>	<b>17,105,103</b>
<b>Net Capital Requirement</b>	<b>741,351</b>	<b>128,475</b>	<b>869,826</b>
<b>Accruals to cash adjustments</b>	<b>-54,620</b>	<b>19,290</b>	<b>-35,330</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-152,376	23,726	-128,650
Add cash grant-in-aid	366,924	-228,314	138,610
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-269,168	-173,322	-442,490
New provisions and adjustments to previous provisions	-	-22,800	-22,800
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	-	420,000	420,000
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>15,780,036</b>	<b>2,159,563</b>	<b>17,939,599</b>

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

	£'000
	Revised Plans
Gross Administration Costs	418,119
<i>Less:</i>	
Administration DEL Income	-60,698
<b>Net Administration Costs</b>	<b>357,421</b>
Gross Programme Costs	18,705,624
<i>Less:</i>	
Programme DEL Income	-1,846,208
Programme AME Income	-
Non-budget income	-41,567
<b>Net Programme Costs</b>	<b>16,817,849</b>
<b>Total Net Operating Costs</b>	<b>17,175,270</b>
<i>Of which:</i>	
Resource DEL	14,720,186
Capital DEL	111,734
Resource AME	2,384,917
Capital AME	-
Non-budget	-41,567
<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	-111,734
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	41,567
Other adjustments	-
<b>Total Resource Budget</b>	<b>17,105,103</b>
<i>Of which:</i>	
Resource DEL	14,720,186
Resource AME	2,384,917
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>17,105,103</b>

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

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-1,906,906</b>
<i>Of which:</i>	
Administration	
EU Grants Received	-57,373
<i>Of which:</i>	
I: Enablers	-57,373
Other Income	-1,000
<i>Of which:</i>	
H: Borders, Immigration and Citizenship System Policy and International	-1,000
Taxation	-2,325
<i>Of which:</i>	
C: Serious and Organised Crime Group	-2,325
Total Administration	-60,698
Programme	
EU Grants Received	-11,759
<i>Of which:</i>	
E: Immigration Enforcement	-11,759
Sales of Goods and Services	-1,819,298
<i>Of which:</i>	
D: UK Visas and Immigration	-1,773,689
H: Borders, Immigration and Citizenship System Policy and International	-17,155
J: Digital, Data and Technology	-28,454
Other Income	410,357
<i>Of which:</i>	
A: Crime, Policing and Fire Group	-1,000
B: Office for Security and Counter-terrorism	-14,747
D: UK Visas and Immigration	604,014
E: Immigration Enforcement	-6,528
F: Border Force	-4,600
G: HM Passport Office	-44,910
H: Borders, Immigration and Citizenship System Policy and International	10,250
I: Enablers	-43,585
J: Digital, Data and Technology	-88,537
Taxation	-425,508
<i>Of which:</i>	
C: Serious and Organised Crime Group	-156,000
E: Immigration Enforcement	-7,913
G: HM Passport Office	-261,595
Total Programme	-1,846,208
<b>Total Voted Resource Income</b>	<b>-1,906,906</b>



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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-88,120	-88,120	46,553	46,553	-41,567	-41,567
<b>Total</b>	<b>-88,120</b>	<b>-88,120</b>	<b>46,553</b>	<b>46,553</b>	<b>-41,567</b>	<b>-41,567</b>

### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Consular premium	-88,120	-88,120	46,553	46,553	-41,567	-41,567
<b>Total</b>	<b>-88,120</b>	<b>-88,120</b>	<b>46,553</b>	<b>46,553</b>	<b>-41,567</b>	<b>-41,567</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Matthew Rycroft CBE

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:

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

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	46,822	2,400	45,690
K	Disclosure and Barring Service (DBS)	-600	8,700	8,700
K	Gangmasters Licensing Authority	6,464	700	6,750
K	Independent Police Complaints Commission	73,568	4,000	73,650
K	Office of the Immigration Services Commissic	3,843	-	3,820
K	Security Industry Authority	-17,247	-	-
<b>Total</b>		<b>112,850</b>	<b>15,800</b>	<b>138,610</b>

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

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

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Section in Part II: Subhead Detail	Service	£'000
D	Windrush Compensation Scheme	15,000

## 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"> <li>1. Belgium (loan of motion detection equipment and building; and loan of passive millimetre wave imager trucks and reflector and thermal imaging equipment).</li> <li>2. The Netherlands (loan of motion detection equipment and building/shelters; CO2 probes and Thermal imaging equipment).</li> <li>3. France (loan of motion detection equipment and building/shelters; CO2 probes and loan of passive millimetre wave imager reflectors and ISO containers).</li> <li>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.</li> <li>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.</li> <li>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.</li> <li>iv) Ostend: Heartbeat shelters.</li> <li>v) St. Malo: CO2 probes to be operated by French operators.</li> <li>vi) Vlissingen: Heartbeat equipment and shelters.</li> <li>vii) Zeebrugge: Two further Heartbeat buildings and one Passive Millimetric Wave Imager ISO container.</li> </ol>	
<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

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>Resource DEL Changes:</b>			
<b>Transfers to and from other government departments:</b>			
(Section A) Conflict, Stability and Security Fund programme Funding from the Foreign, Commonwealth and Development Office	5,550,000		
(Section A) National Cyber Security Programme, programme funding from the Cabinet Office	3,507,000		
(Section A) National Cyber Security Programme funding, programme funding from the Cabinet Office (HSA)	710,000		
(Section A) National Cyber Security Programme funding from the Cabinet Office (HAS F)	3,000,000		
(Section A) Integrated Activity Fund programme funding from the Foreign, Commonwealth and Development Office	1,012,000		
(Section A) Covid fund programme funding from Home Office	9,000,000		
(Section A) PPE fund programme funding from the Home Office	890,000		
(Section A ) Pension funds programme funding from the Home Office	320,000		
(Section A) Prosperity fund programme funding returned to reserve		-100,000	
(Section A) transfer internally programme funding to CDEL (re CSSF)		-266,000	
(Section A) RDEL programme funding from Home Office	1,500,000		
(Section A) RDEL programme funding from Home Office	1,600,000		

**Depreciation**

(Section A) Non Cash Depreciation	9,300,000		
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**Neutral transfers to reflect the latest forecast budget allocations**

(Section A) National Crime Agency external funded projects programme	93,585,000	-93,585,000	
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(Section A) National Crime Agency external funded projects programme contingency	34,884,000	-34,884,000	
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(Section A) National Crime Agency third party Admin Income	6,254,000	-6,254,000	
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(Section A) National Crime Agency third party programme income	14,482,000	-14,482,000	
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<b>Total change in Resource DEL (Voted)</b>	<b>185,594,000</b>	<b>-149,571,000</b>	<b>36,023,000</b>
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**Resource AME changes:**

(Section B) Property revaluation risk and rate changes	25,000,000		
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<b>Total change in Resource AME (Voted)</b>	<b>25,000,000</b>		<b>25,000,000</b>
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**Capital DEL changes:**

(Section A) National Cyber Security Programme funding from the Cabinet Office	5,000		
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(Section A) National Cyber Security Programme funding from the Cabinet Office (HAS F)	750,000		
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(Section A) internal transfer from RDEL programme re CSSF	266,000		
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(Section A) CDEL transfer to Home Office		-1,500,000	
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(Section A) CDEL transfer to Home Office		-1,600,000	
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**Neutral transfers to reflect the latest forecast budget allocations**

(Section A) National Crime Agency externally funded projects programme	31,454,000	-31,454,000	
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(Section A) National Crime Agency externally funded projects programme contingency	18,538,000	-18,538,000	
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<b>Total change in Capital DEL (Voted)</b>	<b>51,013,000</b>	<b>-53,092,000</b>	<b>-2,079,000</b>
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## Part I

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	36,023,000	-	36,023,000
Capital	-2,079,000	-	-2,079,000
<b>Annually Managed Expenditure</b>			
Resource	25,000,000	-	25,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	61,023,000	-	61,023,000
Capital	-2,079,000	-	-2,079,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	-		

Supplementary 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.

\* Activity to ensure organisational readiness for a negotiated outcome having exited the EU including but not limited to contingency planning, amendment to information systems, implement new systems and processes and surge staff to new deployments as required.

\* Work in support of HM Government plans for a negotiated exit of the EU.

\* Expenditure on goods and services to enable the reduction of the carbon footprint of the organisation.

#### 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.

\* Recovery of expenditure incurred by NCA enabling capability functions that established IT, recruitment of staff, financial and other enabling requirements from 3rd parties who provide the agency with funds to deliver specific and mutually agreed objectives.

\* Income relating to costs incurred to ensure organisational readiness for a negotiated outcome having exited the EU including but not limited to contingency planning, amendment to information systems and implement new systems, processes and surge staff to new deployments as required.

\* Recovery of costs incurred for work in support of HM Government plans for a negotiated exit of the EU.

\* Funds from other Government departments to enable the organisation to reduce its carbon footprint.

\* Income relating to Covid 19 costs and pressures.

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

##### Expenditure arising from:

Pensions and other non-cash items.

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

## Part II: Changes Proposed

						£'000		
Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
37,443	430,569	-	36,023	37,443	466,592	50,095	-2,079	48,016
Of which:								
A National Crime Agency								
37,443	430,569	-	36,023	37,443	466,592	50,095	-2,079	48,016
Total Spending in DEL								
		-	36,023			-2,079		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	75,000	-	25,000	-	100,000	-	-	-
Of which:								
B National Crime Agency AME								
-	75,000	-	25,000	-	100,000	-	-	-
Total Spending in AME								
		-	25,000			-		
Total for Estimate								
		-	61,023			-2,079		
Of which:								
Voted Expenditure								
		-	61,023			-2,079		
Non Voted Expenditure								
		-	-			-		

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
44,417	-6,974	37,443	660,784	-194,192	466,592	129,768	-81,752	48,016
<i>Of which:</i>								
A National Crime Agency								
44,417	-6,974	37,443	660,784	-194,192	466,592	129,768	-81,752	48,016
<b>Total Spending in DEL</b>								
44,417	-6,974	37,443	660,784	-194,192	466,592	129,768	-81,752	48,016
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	100,000	-	100,000	-	-	-
<i>Of which:</i>								
B National Crime Agency AME								
-	-	-	100,000	-	100,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	100,000	-	100,000	-	-	-
<b>Total for Estimate</b>								
44,417	-6,974	37,443	760,784	-194,192	566,592	129,768	-81,752	48,016
<i>Of which:</i>								
<b>Voted Expenditure</b>								
44,417	-6,974	37,443	760,784	-194,192	566,592	129,768	-81,752	48,016
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>543,012</b>	<b>61,023</b>	<b>604,035</b>
<b>Net Capital Requirement</b>	<b>50,095</b>	<b>-2,079</b>	<b>48,016</b>
<b>Accruals to cash adjustments</b>	<b>76,894</b>	<b>-58,944</b>	<b>17,950</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-58,800	-9,300	-68,100
New provisions and adjustments to previous provisions	-75,000	-25,000	-100,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-130	-	-130
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	210,824	-24,644	186,180
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>670,001</b>	<b>-</b>	<b>670,001</b>

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

	£'000
	Revised Plans
Gross Administration Costs	44,417
<i>Less:</i>	
Administration DEL Income	-6,974
<b>Net Administration Costs</b>	<b>37,443</b>
Gross Programme Costs	760,784
<i>Less:</i>	
Programme DEL Income	-275,494
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>485,290</b>
<b>Total Net Operating Costs</b>	<b>522,733</b>
<i>Of which:</i>	
Resource DEL	504,035
Capital DEL	-81,302
Resource AME	100,000
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	81,302
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>604,035</b>
<i>Of which:</i>	
Resource DEL	504,035
Resource AME	100,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>604,035</b>



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

£'000

Revised  
Plans

### Voted Resource DEL -201,166

*Of which:*

Administration

Sales of Goods and Services

-6,974

*Of which:*

A: National Crime Agency

-6,974

Total Administration

-6,974

Programme

Sales of Goods and Services

-194,192

*Of which:*

A: National Crime Agency

-194,192

Total Programme

-194,192

### Total Voted Resource Income

-201,166

### Voted Capital DEL

-81,752

*Of which:*

Programme

Sales of Assets

-450

*Of which:*

A: National Crime Agency

-450

Other Grants

-81,302

*Of which:*

A: National Crime Agency

-81,302

Total Programme

-81,752

### Total Voted Capital Income

-81,752

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

No CFER income or receipts are expected in 2020-21.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Lynne Owens DCB CBE QPM MA
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Lynne Owens DCB 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 expose 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
Contingent Liability for employee claims relating to contracts.	1,600

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
A	Annual Interpol subscriptions in euros & subject to exchange rate variation	2,800



# Ministry of Justice

## Introduction

This Supplementary Estimate is required for the following purposes:

			£
	Changes in budgets, non-budget voted provision and cash	Increases	Reductions
			Total
<b>Reserve Claims</b>			
(Section A) Funding in relation to Covid impact - Loss of income - Programme.	150,500,000	-	
(Section A) Funding in relation to the HMCTS recovery plan Part 1 - Programme.	81,200,000	-	
(Subhead A) Funding in relation to contingent risks - Programme	70,000,000	-	
(Section A) Funding in relation to Covid impact - Operational Delivery - Staff payment schemes - Programme.	57,800,000	-	
(Section A) Funding in relation to Covid impact - Operational Delivery - Prisoner Welfare - Programme.	42,900,000	-	
(Section A) Funding in relation to Covid impact - Operational Delivery - PPE & Cleaning - Programme.	25,200,000	-	
(Section A) Funding in relation to Covid impact - Operational Delivery - Temporary Accommodation - Programme.	19,300,000	-	
(Section A) Funding in relation to the Independent Monitoring Authority - Programme.	10,500,000	-	
(Section A) Funding in relation to Covid impact - Operational Delivery - Community Interventions - Programme.	9,300,000	-	
(Section A) Funding in relation to the Government Finance Function - Programme.	1,700,000	-	
(Section A) Funding in relation to the Shared Outcome Fund - Programme.	1,328,000		

(Section A) Funding in relation to the Cash Management Scheme - Admin.	83,000	-
(Section C) Funding in relation to the HMCTS recovery plan Part 2 - Programme.	24,000,000	-
<b>Transfers to and from Other Government Departments</b>		
(Section A) Transfer from Ministry of Justice to Cabinet Office for the Geospatial Strategy - Programme.	-	-1,020,000
(Section A) Transfer from Ministry of Justice to Department for International Trade for the Conflict, Stability and Security Fund - Programme.	-	-149,000
(Section A) Transfer from Ministry of Justice to Home Office for victims of terrorism - Programme.	-	-80,000
(Section A) Transfer from various Other Government Departments for Counter-Terrorism Step Up Prisons package - Programme.	8,536,000	-
(Subhead A) Transfer from Department for Digital, Culture, Media and Sport for VCSE Sector Covid 19 Grants - Programme.	22,800,000	-
(Section A) Transfer from Home Office for Controlling and coercive behaviour programme - Programme.	6,150,000	-
(Section A) Transfer from Department for Business, Energy & Industrial Strategy for the low carbon skills fund - Programme.	3,307,000	-
(Section A) Transfer from Home Office for the Transfer Facilities Management Pay - Programme.	1,860,000	-
(Section A) Transfer from Ministry of Housing, Communities and Local Government for the Offender Accommodation Pilot - Programme.	1,780,000	-
(Subhead A) Transfer from Department for Digital, Culture, Media and Sport for the Single Payment Plan - Programme.	524,000	-
(Subhead A) Transfer from Department for Digital, Culture, Media and Sport for the E-Documents project - Admin.	188,000	-
(Section A) Transfer from Cabinet Office for Covid-19 campaign - Admin.	92,000	-



(Section A) Transfer from HM Revenue & Customs for Landfill tax - Programme.	25,000	-
(Section B) Transfer from Ministry of Justice to Welsh Assembly Government for HMP Berwyn - Programme.	-	-3,300,000
(Section B) Transfer from Department of Health and Social Care for reimbursement of PPE - Programme.	28,198,000	-
(Section B) Transfer from Home Office for the annual OSCT grant - Programme.	7,050,000	-
(Section C) Transfer from the Department for Work and Pensions for the SSCS tribunal - Programme.	23,450,000	-
(Section C) Transfer from Department of Health and Social Care for reimbursement of PPE - Programme.	1,970,000	-
(Section C) Transfer from HM Treasury for the Breathing Space project - Programme.	627,000	-
(Section C) Transfer from Crown Prosecution Service for the Common Platform programme - Programme.	328,000	-
(Section C) Transfer from Department of Health and Social Care for the NHS employer discrimination - Admin.	67,000	-
(Section G) Transfer from Department of Health and Social Care for reimbursement of PPE - Programme.	14,000	-
(Section N) Transfer from Department of Health and Social Care for reimbursement of PPE - Programme.	143,000	-
<b>Switch from Voted to Non-voted</b>		
(Section A) Reduction in CFER related to Office for Legal Complaints.	-	-1,648,000
<b>Line Switches</b>		
(Section A to Section B) Increase of Gated funds from the Chief Financial Officer Group to HMPPS - Programme.	20,340,000	-20,340,000
(Section A to Section B) Transfer of costs for drug testing kits from the Policy and Strategy Group to HMPPS - Programme.	1,735,000	-1,735,000
(Section A to Section B) Transfer of costs for court assessors from the Policy and Strategy Group to HMPPS - Programme.	600,000	-600,000

(Section A to Section C) Transfer of costs related to VP Treen contract from the Chief Financial Officer Group to HMCTS - Programme.	514,000	-514,000
(Section A to Section B) Transfer of costs for EU Exit from the Chief Financial Officer Group to HMPPS - Programme.	194,000	-194,000
(Section A to Section K) Transfer of funds - Programme.	150,000	-150,000
(Section A to Section G) Increase in depreciation cost for new laptops - Programme.	36,000	-36,000
(Section A to Section C) Transfer of funds to the Chief Financial Officer Group from HMCTS.	19,000	-19,000
(Section B to Section A) Transfer of funds related to functional leadership from HMPPS to the Chief People Officer Group - Programme.	16,199,000	-16,199,000
(Section B to Section A) Decrease of funds from HMPPS to the Chief Financial Officer Group - Programme.	2,722,000	-2,722,000
(Section B to Section A) Transfer of costs related to academic learning contract from HMPPS to the Chief People Officer Group - Programme.	2,000,000	-2,000,000
(Section B to Section A) Transfer of funds related to Restore costs from HMPPS to the Chief Financial Officer Group - Programme.	600,000	-600,000
(Section B to Section A) Transfer of estate management costs from HMPPS to the Chief Financial Officer Group - Programme.	461,000	-461,000
(Section B to Section M) Transfer of funds for the race related pathway project from HMPPS to Youth Justice Board - Programme.	84,000	-84,000
(Section B to Section A) Transfer of funds related to functional leadership from HMPPS to the Chief People Officer Group - Admin.	29,094	-29,094
(Section B to Section A) Transfer of funds related to staff from HMPPS to the Chief People Officer Group - Programme.	18,000	-18,000
(Section C to Section A) Decrease of EU Exit related costs from HMCTS to the Chief Financial Officer Group - Programme.	9,841,000	-9,841,000

(Section C to Section A) Decrease of EU Exit related costs from HMCTS to the Chief Financial Officer Group - Admin.	180,000	-180,000	
(Section E to Section A) Reduction in income related to Scottish Government.	4,000,000	-4,000,000	
(Section F to Section A) Transfer of staff costs from the Office of the Public Guardian to Policy and Strategy Group - Programme.	143,000	-143,000	
<b>Total change in Resource DEL (Voted)</b>	<b>660,785,094</b>	<b>-66,062,094</b>	<b>594,723,000</b>
(Section Q) Reduction in CFER related to Office for Legal Complaints.	1,648,000	-	
<b>Total change in Resource DEL (Non-Voted)</b>	<b>1,648,000</b>	<b>-</b>	<b>1,648,000</b>
(Section R) AME movement in use of provision.	170,483,000	-	
(Section S) AME movement in use of provision.	-	-70,000,000	
(Subhead T) AME movement in impairments.	-	-62,980,000	
(Section T) AME movement in use of provision.	6,500,000	-	
(Section U) AME movement in use of provision.	144,000,000	-	
(Section Y) AME movement in use of provision.	-	-3,000	
<b>Total change in Resource AME (Voted)</b>	<b>320,983,000 -</b>	<b>132,983,000</b>	<b>188,000,000</b>
<b>Budget Exchange</b>			
(Section A) Decrease in funding: Ringfenced funding underspend - Additional Prison places	-	-75,100,000	
(Section B) Decrease in funding: Ringfenced funding underspend - Additional Prison places.	-	-30,600,000	
(Section B) Increase in funding: Additional Prison Places - profile change.	26,200,000	-	
<b>Reserve Claims</b>			
(Section A) Funding in relation to the Summer Economic Update funding (No10 Infrastructure)	75,900,000	-	
(Section A) Funding in relation to Covid impact - Operational Delivery	21,900,000	-	
(Section B) Funding in relation to Covid impact - Operational Delivery	26,000,000	-	

(Section B) Funding in relation to the Summer Economic Update funding (No10 Infrastructure)	14,500,000	-
(Section C) Funding in relation to the Summer Economic Update funding (No10 Infrastructure)	136,600,000	-
(Section C) Funding in relation to the Covid response - Courts recovery	8,000,000	-

#### Transfers to and from Other Government Departments

(Section A) Transfer from Ministry of Justice to Home Office for the MAPPS IT System.	-	-1,020,000
(Section A) Transfer from Security and Intelligence Agencies to Ministry of Justice for the Counter-Terrorism Step Up Prisons package.	808,000	-
(Section A) Transfer from the Department for Environment, Food and Rural Affairs to Ministry of Justice for the Nature for Climate Fund.	412,000	-
(Subhead A) Transfer from the Department for Transport to Ministry of Justice for the Counter-Terrorism Step Up Prisons package.	74,000	
(Section A) Transfer from the Ministry of Housing, Communities and Local Government to Ministry of Justice for the Counter-Terrorism Step Up Prisons package.	7,000	-

#### Line Switches

(Section A to Section B) Increase of funds for Prison Build from the Chief Financial Officer Group to HMPPS.	131,719,000	-131,719,000
(Section A to Section B) Transfer of funds for custodial estates capital from the Chief Financial Officer Group to HMPPS.	46,000,000	-46,000,000
(Section A to Section B) Increase of gated funds from the Chief Financial Officer Group to HMPPS.	1,250,000	-1,250,000
(Section A to Section B) Increase of funds for Approved Premises from the Chief Financial Officer Group to HMPPS.	900,000	-900,000
(Section A to Section C) Transfer of funds relating to IT setup costs for No-Fault Divorce from the Chief Financial Officer Group to HMCTS.	550,000	-550,000

(Section A to Section M) Transfer of capital funds due to in-year cost pressures.	230,000	-230,000	
(Section B to Section A) Transfer of funds relating to Liverpool, Northway and Scarborough capital budget to the Chief Financial Officer Group from HMPPS.	2,026,000	-2,026,000	
(Section B to Section A) Transfer of funds related to functional leadership from HMPPS to the Chief People Officer Group.	500,000	-500,000	
(Section B to Section A) Transfer of funds to the Chief Financial Officer Group from HMCTS.	19,000	-19,000	
(Section E to Section A) Transfer of capital funding from CICA to Chief Financial Office Group.	1,029,000	-1,029,000	
<b>Total change in Capital DEL (Voted)</b>	<b>494,624,000</b>	<b>-290,943,000</b>	<b>203,681,000</b>
As a result of the changes noted above.	791,825,000	-	
<b>Total change in Net Cash Requirement</b>	<b>791,825,000</b>	<b>-</b>	<b>791,825,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	594,723,000	1,648,000	596,371,000
Capital	203,681,000	-	203,681,000
<b>Annually Managed Expenditure</b>			
Resource	188,000,000	-	188,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	782,723,000	1,648,000	784,371,000
Capital	203,681,000	-	203,681,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	791,825,000		

Supplementary 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.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
465,975	8,301,253	965	593,758	466,940	8,895,011	873,000	203,681	1,076,681
<i>Of which:</i>								
A Policy, Corporate Services and Associated Offices								
357,460	-4,534	28,312	225,470	385,772	220,936	437,134	-197,343	239,791
B HM Prison and Probation Service								
56,335	4,404,634	-30,060	243,066	26,275	4,647,700	277,359	255,743	533,102
C HM Courts and Tribunals Service								
20,100	1,761,120	450	120,309	20,550	1,881,429	155,141	145,149	300,290
D Legal Aid Agency								
20,308	1,763,086	93	-1,129	20,401	1,761,957	-	-	-
E Criminal Injuries Compensation Authority Agency								
1,106	133,352	-	4,000	1,106	137,352	1,112	-1,029	83
F Office of The Public Guardian								
-	-14,507	-	-143	-	-14,650	100	-	100
G Children and Family Court Advisory and Support Service (Net)								
5,329	122,391	-	-381	5,329	122,010	-	431	431
I Judicial Appointments Commission (Net)								
443	7,303	-	-	443	7,303	-	500	500
K Office for Legal Complaints (Net)								
-	14,721	-	-1,469	-	13,252	250	-	250
M Youth Justice Board (Net)								
3,039	83,893	-	84	3,039	83,977	600	230	830
N Gov Facility Services Limited (Net)								
-	295	-	143	-	438	-	-	-
O Independent Monitoring Authority for the Citizens' Rights Agreements (Net)								
-	-	2,170	3,808	2,170	3,808	-	-	-
<b>Non Voted Expenditure</b>								
-	136,208	-	1,648	-	137,856	-	-	-
<i>Of which:</i>								
Q Office for Legal Complaints/Legal Services Board - Consolidated Fund Extra Receipts								
-	-18,823	-	1,648	-	-17,175	-	-	-
<b>Total Spending in DEL</b>								
		965	595,406				203,681	



## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	414,400	-	188,000	-	602,400	-	-	-
<i>Of which:</i>								
R Policy, Corporate Services and Associated Offices								
-	72,591	-	169,664	-	242,255	-	-	-
S HM Prison and Probation Service								
-	145,000	-	-70,000	-	75,000	-	-	-
T HM Courts and Tribunals Service								
-	127,880	-	-56,480	-	71,400	-	-	-
U Legal Aid Agency								
-	3,658	-	144,000	-	147,658	-	-	-
X Children and Family Court Advisory and Support Service (Net)								
-	14,500	-	819	-	15,319	-	-	-
<i>Office for Legal Complaints (Net)</i>								
-	3	-	-3	-	-	-	-	-
<b>Total Spending in AME</b>								
		-	188,000				-	
<b>Total for Estimate</b>								
		965	783,406				203,681	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		965	781,758				203,681	
<b>Non Voted Expenditure</b>								
		-	1,648				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>9,443,700</b>	<b>791,825</b>	<b>10,235,525</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
511,556	-44,616	466,940	10,151,742	-1,256,731	8,895,011	1,095,518	-18,837	1,076,681
<i>Of which:</i>								
A Policy, Corporate Services and Associated Offices								
428,215	-42,443	385,772	1,015,268	-794,332	220,936	227,296	12,495	239,791
B HM Prison and Probation Service								
27,123	-848	26,275	4,865,717	-218,017	4,647,700	541,939	-8,837	533,102
C HM Courts and Tribunals Service								
20,550	-	20,550	1,971,501	-90,072	1,881,429	322,785	-22,495	300,290
D Legal Aid Agency								
20,401	-	20,401	1,816,312	-54,355	1,761,957	-	-	-
E Criminal Injuries Compensation Authority Agency								
2,431	-1,325	1,106	151,442	-14,090	137,352	83	-	83
F Office of the Public Guardian								
-	-	-	71,215	-85,865	-14,650	100	-	100
G Children and Family Court Advisory and Support Service (Net)								
5,329	-	5,329	122,010	-	122,010	431	-	431
H Criminal Cases Review Commission (Net)								
620	-	620	5,731	-	5,731	710	-	710
I Judicial Appointments Commission (Net)								
443	-	443	7,303	-	7,303	500	-	500
J Legal Services Board (Net)								
-	-	-	3,923	-	3,923	24	-	24
K Office for Legal Complaints (Net)								
-	-	-	13,252	-	13,252	250	-	250
L Parole Board (Net)								
1,235	-	1,235	19,845	-	19,845	570	-	570
M Youth Justice Board (Net)								
3,039	-	3,039	83,977	-	83,977	830	-	830
N Gov Facility Services Limited (Net)								
-	-	-	438	-	438	-	-	-
O Independent Monitoring Authority for the Citizens' Rights Agreements (Net)								
2,170	-	2,170	3,808	-	3,808	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	155,031	-17,175	137,856	-	-	-
<i>Of which:</i>								
P Higher Judiciary Judicial Salaries								
-	-	-	155,031	-	155,031	-	-	-
Q Office for Legal Complaints/Legal Services Board - Consolidated Fund Extra Receipts								
-	-	-	-	-17,175	-17,175	-	-	-
<b>Total Spending in DEL</b>								
511,556	-44,616	466,940	10,306,773	-1,273,906	9,032,867	1,095,518	-18,837	1,076,681

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	602,400	-	602,400	-	-	-
<i>Of which:</i>								
R Policy, Corporate Services and Associated Offices								
-	-	-	242,255	-	242,255	-	-	-
S HM Prison and Probation Service								
-	-	-	75,000	-	75,000	-	-	-
T HM Courts and Tribunals Service								
-	-	-	71,400	-	71,400	-	-	-
U Legal Aid Agency								
-	-	-	147,658	-	147,658	-	-	-
V Criminal Injuries Compensation Authority Agency								
-	-	-	50,000	-	50,000	-	-	-
W Office of the Public Guardian								
-	-	-	300	-	300	-	-	-
X Children and Family Court Advisory and Support Service (Net)								
-	-	-	15,319	-	15,319	-	-	-
Y Criminal Cases Review Commission (Net)								
-	-	-	258	-	258	-	-	-
Z Parole Board (net)								
-	-	-	130	-	130	-	-	-
AA Youth Justice Board (Net)								
-	-	-	80	-	80	-	-	-
<i>Office for Legal Complaints (Net)</i>								
-	-	-	-	-	-	-	-	-
<b>Total Spending in AME</b>								
-	-	-	602,400	-	602,400	-	-	-
<b>Total for Estimate</b>								
511,556	-44,616	466,940	10,909,173	-1,273,906	9,635,267	1,095,518	-18,837	1,076,681
<i>Of which:</i>								
<b>Voted Expenditure</b>								
511,556	-44,616	466,940	10,754,142	-1,256,731	9,497,411	1,095,518	-18,837	1,076,681
<b>Non Voted Expenditure</b>								
-	-	-	155,031	-17,175	137,856	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>9,317,836</b>	<b>784,371</b>	<b>10,102,207</b>
<b>Net Capital Requirement</b>	<b>873,000</b>	<b>203,681</b>	<b>1,076,681</b>
<b>Accruals to cash adjustments</b>	<b>-610,928</b>	<b>-194,579</b>	<b>-805,507</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-285,893	-6,332	-292,225
Add cash grant-in-aid	267,870	-1,068	266,802
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-816,456	62,985	-753,471
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	410,000	-	410,000
Use of provisions	-186,449	-250,164	-436,613
<b>Removal of non-voted budget items</b>	<b>-136,208</b>	<b>-1,648</b>	<b>-137,856</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-155,031	-	-155,031
Other adjustments	18,823	-1,648	17,175
<b>Net Cash Requirement</b>	<b>9,443,700</b>	<b>791,825</b>	<b>10,235,525</b>

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

	£'000
	Revised Plans
Gross Administration Costs	511,556
<i>Less:</i>	
Administration DEL Income	-44,616
<b>Net Administration Costs</b>	<b>466,940</b>
Gross Programme Costs	10,909,247
<i>Less:</i>	
Programme DEL Income	-1,273,906
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>9,635,341</b>
<b>Total Net Operating Costs</b>	<b>10,102,281</b>
<i>Of which:</i>	
Resource DEL	9,951,949
Capital DEL	74
Resource AME	150,258
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	-74
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>10,102,207</b>
<i>Of which:</i>	
Resource DEL	9,499,807
Resource AME	602,400
<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	17,175
Other adjustments	-17,175
<b>Total Resource (Estimate)</b>	<b>10,102,207</b>

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

£'000

Revised  
Plans

### Voted Resource DEL -1,301,347

*Of which:*

Administration	
Sales of Goods and Services	-44,616
<i>Of which:</i>	
A Policy, Corporate Services and Associated Offices	-42,443
B HM Prison and Probation Service	-848
E Criminal Injuries Compensation Authority Agency	-1,325
Total Administration	-44,616

Programme

Sales of Goods and Services	-842,454
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*Of which:*

A Policy, Corporate Services and Associated Offices	-380,055
B HM Prison and Probation Service	-218,017
C HM Courts and Tribunals Service	-90,072
D Legal Aid Agency	-54,355
E Criminal Injuries Compensation Authority Agency	-14,090
F Office of The Public Guardian	-85,865
Taxation	-414,277

*Of which:*

A Policy, Corporate Services and Associated Offices	-414,277
Total Programme	-1,256,731

### Total Voted Resource Income -1,301,347

### Voted Capital DEL -18,837

*Of which:*

Programme	
Sales of Assets	-18,837
<i>Of which:</i>	
A Policy, Corporate Services and Associated Offices	12,495
B HM Prison and Probation Service	-8,837
C HM Courts and Tribunals Service	-22,495
Total Programme	-18,837

### Total Voted Capital Income -18,837

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

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

£'000

	Present Plans		Change		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-18,823	-18,823	1,648	1,648	-17,175	-17,175
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	<b>-18,823</b>	<b>-18,823</b>	<b>1,648</b>	<b>1,648</b>	<b>-17,175</b>	<b>-17,175</b>

### Detailed description of CFER sources

£'000

	Present Plans		Change		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Resource DEL</b>						
Legal Services Board and Office for Legal Complaints receipts surrendered by the Ministry of Justice under The Legal Services Act 2007.	-18,823	-18,823	1,648	1,648	-17,175	-17,175
<b>Total</b>	<b>-18,823</b>	<b>-18,823</b>	<b>1,648</b>	<b>1,648</b>	<b>-17,175</b>	<b>-17,175</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Antonia Romeo

**Executive Agency Accounting Officers:**

Jo Farrar for Sections B, S	Chief Executive, HM Prison and Probation Service
Kevin Sadler for Sections C, T	Interim Chief Executive, HM Courts and Tribunals Service
Jane Harbottle for Sections D, U	Chief Executive, Legal Aid Agency
Linda Brown for Sections E, V	Chief Executive, Criminal Injuries Compensation Authority
Julie Lindsay for Sections F, W	Interim 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
Mariette Hughes	Interim Chief Executive, Office for Legal Complaints
Martin Jones	Chief Executive, Parole Board
Colin Allars	Chief Executive, Youth Justice Board
Paul Ryder	Chief Executive, Gov Facility Services Ltd
Kate Chamberlain	Chief Executive, Independent Monitoring Authority for Citizens Rights

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
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), 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	127,339	431	127,582
H	Criminal Cases Review Commission	6,351	710	7,023
I	Judicial Appointments Commission	7,746	500	7,424
J	Legal Services Board	3,923	24	3,817
K	Office for Legal Complaints	13,252	250	13,118
L	Parole Board	21,080	570	21,430
M	Youth Justice Board	87,016	830	86,408
N	Gov Facility Services Limited	438	-	-
O	Independent Monitoring Authority for Citizens Rights	5,978	-	-
X	Children and Family Court Advisory and Support Service	15,319	-	-
Y	Criminal Cases Review Commission	258	-	-
Z	Parole Board	130	-	-
AA	Youth Justice Board	80	-	-
<b>Total</b>		<b>288,910</b>	<b>3,315</b>	<b>266,802</b>

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

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

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Section in Part II: Subhead Detail		Service	£'000
<hr/>			
A	The Law Society		55
A	The Bar Council		4
A	Administration of voucher scheme		25

## 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.	14,200
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 had 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.	500
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.	200
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 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

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## Part III: Note K - Contingent Liabilities

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Nature of liability	£'000
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.	52
IR35 – Reassessment of tax for individuals who HMRC believe should treated as employees and thus be taxed at source through the payroll.	-

# Crown Prosecution Service

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
"(Section B)" Budget exchange due to the court case backlog caused by the ongoing Covid-19 pandemic		-12,000,000	
"(Section B)" Budget transfer from FCDO for CSSF Funds.	150,000		
"(Section B)" Budget transfer from FCDO for Gulf posts	273,000		
"(Section B)" Budget transfer to MoJ related to Common Platform Charges		-328,000	
"(Section B)" Budget transfer to AGO to support their IT Services		-534,000	
"(Section B)" Budget transfer to MoJ relating to the counter-terror step-up programme in prisons		-18,000	
"(Section B)" Budget movement decrease in non-ringfenced RDEL to allow for additional non-cash AME due to the potential for our bad debt allowance to increase because of Covid		-2,000,000	
"(Section B)" Budget surrender of Depreciation provision not expected to be utilised		-3,000,000	
<b>Total change in Resource DEL (Voted)</b>	<b>423,000</b>	<b>-17,880,000</b>	<b>-17,457,000</b>
"(Section C)" Additional non-cash AME due to the potential for our bad debt allowance to increase because of Covid	2,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>2,000,000</b>		<b>2,000,000</b>
Revisions to the Net Cash Requirement reflect changes to Resource DEL (Voted) as set out above.		-14,457,000	
<b>Total change in Net Cash Requirement</b>		<b>-14,457,000</b>	<b>-14,457,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-17,457,000	-	-17,457,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,000,000	-	2,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-15,457,000	-	-15,457,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-14,457,000</b>		

Supplementary 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.

## Part II: Changes Proposed

						£'000		
Present		Net Resources				Net Capital		
Changes				Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
37,162	594,194	-534	-16,923	36,628	577,271	2,800	-	2,800
<i>Of which:</i>								
A Administration Costs in HQ and on Central Services								
37,162	-	-534	-	36,628	-	-	-	-
B Crown Prosecutions and Legal Services								
-	594,194	-	-16,923	-	577,271	2,800	-	2,800
<b>Total Spending in DEL</b>								
		-534	-16,923					
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	5,950	-	2,000	-	7,950	-	-	-
<i>Of which:</i>								
C CPS voted AME charges								
-	5,950	-	2,000	-	7,950	-	-	-
<b>Total Spending in AME</b>								
		-	2,000					
<b>Total for Estimate</b>								
		-534	-14,923					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-534	-14,923					
<b>Non Voted Expenditure</b>								
		-	-					

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
37,628	-1,000	36,628	640,741	-63,470	577,271	2,800	-	2,800
<i>Of which:</i>								
A Administration Costs in HQ and on Central Services								
37,628	-1,000	36,628	-	-	-	-	-	-
B Crown Prosecutions and Legal Services								
-	-	-	640,741	-63,470	577,271	2,800	-	2,800
<b>Total Spending in DEL</b>								
37,628	-1,000	36,628	640,741	-63,470	577,271	2,800	-	2,800
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	7,950	-	7,950	-	-	-
<i>Of which:</i>								
C CPS voted AME charges								
-	-	-	7,950	-	7,950	-	-	-
<b>Total Spending in AME</b>								
-	-	-	7,950	-	7,950	-	-	-
<b>Total for Estimate</b>								
37,628	-1,000	36,628	648,691	-63,470	585,221	2,800	-	2,800
<i>Of which:</i>								
<b>Voted Expenditure</b>								
37,628	-1,000	36,628	648,691	-63,470	585,221	2,800	-	2,800
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>637,306</b>	<b>-15,457</b>	<b>621,849</b>
<b>Net Capital Requirement</b>	<b>2,800</b>	<b>-</b>	<b>2,800</b>
<b>Accruals to cash adjustments</b>	<b>-15,081</b>	<b>1,000</b>	<b>-14,081</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-9,131	3,000	-6,131
New provisions and adjustments to previous provisions	-	-2,000	-2,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-5,950	-	-5,950
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>625,025</b>	<b>-14,457</b>	<b>610,568</b>

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

	£'000
	Revised Plans
Gross Administration Costs	37,628
<i>Less:</i>	
Administration DEL Income	-1,000
<b>Net Administration Costs</b>	<b>36,628</b>
Gross Programme Costs	648,691
<i>Less:</i>	
Programme DEL Income	-63,470
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>585,221</b>
<b>Total Net Operating Costs</b>	<b>621,849</b>
<i>Of which:</i>	
Resource DEL	613,899
Capital DEL	-
Resource AME	7,950
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	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>621,849</b>
<i>Of which:</i>	
Resource DEL	613,899
Resource AME	7,950
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>621,849</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-64,470</b>
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*Of which:*

Administration

Other Income

-1,000

*Of which:*

A Administration Costs in HQ and on Central Services

-1,000

Total Administration

-1,000

Programme

Taxation

-63,470

*Of which:*

B Crown Prosecutions and Legal Services

-63,470

Total Programme

-63,470

<b>Total Voted Resource Income</b>	<b>-64,470</b>
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## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2020-21.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Max Hill

**Additional Accounting Officer:** 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

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
Section Spending in DEL (Sub Head A4) Investigations and Prosecution Gross DEL	13,500,000			
<b>Total change in Resource DEL (Voted)</b>	<b>13,500,000</b>		<b>13,500,000</b>	
Section Sub head A7 Budget Exchange to transfer Capital DEL to 2021-22		-400,000		
<b>Total change in Capital DEL (Voted)</b>		<b>-400,000</b>	<b>-400,000</b>	
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	13,500,000	-400,000		
<b>Total change in Net Cash Requirement</b>	<b>13,500,000</b>	<b>-400,000</b>	<b>13,100,000</b>	

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	13,500,000	-	13,500,000
Capital	-400,000	-	-400,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	13,500,000	-	13,500,000
Capital	-400,000	-	-400,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	13,100,000		

Supplementary 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.



## Part II: Changes Proposed

£'000								
Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
8,605	44,772	-	13,500	8,605	58,272	4,000	-400	3,600
Of which:								
A Investigations and Prosecution								
8,605	44,772	-	13,500	8,605	58,272	4,000	-400	3,600
Total Spending in DEL								
Total for Estimate								
Of which:								
Voted Expenditure								
Non Voted Expenditure								
						</		

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
8,605	-	8,605	59,172	-900	58,272	3,600	-	3,600
<i>Of which:</i>								
A Investigations and Prosecution								
8,605	-	8,605	59,172	-900	58,272	3,600	-	3,600
<b>Total Spending in DEL</b>								
<b>8,605</b>	<b>-</b>	<b>8,605</b>	<b>59,172</b>	<b>-900</b>	<b>58,272</b>	<b>3,600</b>	<b>-</b>	<b>3,600</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	1,000	-	1,000	-	-	-
<i>Of which:</i>								
B New Provisions and Adjustment to existing provisions								
-	-	-	1,000	-	1,000	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>8,605</b>	<b>-</b>	<b>8,605</b>	<b>60,172</b>	<b>-900</b>	<b>59,272</b>	<b>3,600</b>	<b>-</b>	<b>3,600</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
8,605	-	8,605	60,172	-900	59,272	3,600	-	3,600
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>54,377</b>	<b>13,500</b>	<b>67,877</b>
<b>Net Capital Requirement</b>	<b>4,000</b>	<b>-400</b>	<b>3,600</b>
<b>Accruals to cash adjustments</b>	<b>-3,700</b>	<b>-</b>	<b>-3,700</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,700	-	-2,700
New provisions and adjustments to previous provisions	-1,000	-	-1,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>54,677</b>	<b>13,100</b>	<b>67,777</b>

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

	£'000
	Revised Plans
Gross Administration Costs	8,605
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>8,605</b>
Gross Programme Costs	60,172
<i>Less:</i>	
Programme DEL Income	-900
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>59,272</b>
<b>Total Net Operating Costs</b>	<b>67,877</b>
<i>Of which:</i>	
Resource DEL	66,877
Capital DEL	-
Resource AME	1,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>67,877</b>
<i>Of which:</i>	
Resource DEL	66,877
Resource AME	1,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>67,877</b>

Part III: Note B - Analysis of Departmental Income	
	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-900</b>
<i>Of which:</i>	
Programme	
Other Income	-900
<i>Of which:</i>	
A Investigations and Prosecution	-900
Total Programme	-900
<b>Total Voted Resource Income</b>	<b>-900</b>

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

No CFER income or receipts are expected in 2020-21.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Lisa Osofsky

**Additional Accounting Officer:** John Carroll for sections SFO

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.

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.





# HM Procurator General and Treasury Solicitor

## Introduction

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
Section A GLD Administration - additional Resource DEL to cover the cost of an increase in the Department's accrual for untaken leave	4,000,000			
Section B AGO Administration - transfer from CPS to cover the cost of the IT services provided by CPS to AGO	534,000			
Section B AGO Administration - transfer to Cabinet Office to cover special adviser costs		-126,000		
<b>Total change in Resource DEL (Voted)</b>	<b>4,534,000</b>	<b>-126,000</b>	<b>4,408,000</b>	
Resource AME relating to the creation and revaluation of provisions to cover the cost of leasehold dilapidations and potential litigation liabilities.	100,000			
<b>Total change in Resource AME (Voted)</b>	<b>100,000</b>		<b>100,000</b>	
Section A GLD Administration - additional Capital DEL to cover the Department's ICT infrastructure	500,000			
Section B AGO Administration - additional Capital DEL to cover costs associated with AGO's move to new premises	1,000,000			
<b>Total change in Capital DEL (Voted)</b>	<b>1,500,000</b>		<b>1,500,000</b>	
<b>Total change in Net Cash Requirement</b>	<b>6,034,000</b>	<b>-126,000</b>	<b>5,908,000</b>	

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	4,408,000	-	4,408,000
Capital	1,500,000	-	1,500,000
<b>Annually Managed Expenditure</b>			
Resource	100,000	-	100,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	4,508,000	-	4,508,000
Capital	1,500,000	-	1,500,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	5,908,000		

Supplementary 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.

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

\* Expenditure is required to cover the creation and revaluation of provisions to cover the cost of leasehold dilapidations and potential litigation liabilities.

**HM Procurator General and Treasury Solicitor** will account for this Estimate.

£'000

£'000

<b>Net Cash Requirement</b>	<b>10,470</b>	<b>5,908</b>	<b>16,378</b>
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## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
292,418	-277,430	14,988	300	-	300	2,900	-	2,900
<i>Of which:</i>								
A GLD Administration								
283,520	-277,430	6,090	-	-	-	1,900	-	1,900
B AGO Administration								
5,758	-	5,758	300	-	300	1,000	-	1,000
C CPSI Administration								
3,140	-	3,140	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
292,418	-277,430	14,988	300	-	300	2,900	-	2,900
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	100	-	100	-	-	-
<i>Of which:</i>								
D AME Provision								
-	-	-	100	-	100	-	-	-
<b>Total Spending in AME</b>								
-	-	-	100	-	100	-	-	-
<b>Total for Estimate</b>								
292,418	-277,430	14,988	400	-	400	2,900	-	2,900
<i>Of which:</i>								
<b>Voted Expenditure</b>								
292,418	-277,430	14,988	400	-	400	2,900	-	2,900
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>10,880</b>	<b>4,508</b>	<b>15,388</b>
<b>Net Capital Requirement</b>	<b>1,400</b>	<b>1,500</b>	<b>2,900</b>
<b>Accruals to cash adjustments</b>	<b>-1,810</b>	<b>-100</b>	<b>-1,910</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,310	-	-3,310
New provisions and adjustments to previous provisions	-	-100	-100
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,500	-	1,500
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>10,470</b>	<b>5,908</b>	<b>16,378</b>

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

	£'000
	Revised Plans
Gross Administration Costs	292,418
<i>Less:</i>	
Administration DEL Income	-277,430
<b>Net Administration Costs</b>	<b>14,988</b>
Gross Programme Costs	400
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>400</b>
<b>Total Net Operating Costs</b>	<b>15,388</b>
<i>Of which:</i>	
Resource DEL	15,288
Capital DEL	-
Resource AME	100
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>15,388</b>
<i>Of which:</i>	
Resource DEL	15,288
Resource AME	100
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>15,388</b>

Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

Voted Resource DEL -277,430

Of which:

Administration  
Sales of Goods and Services -277,430

Of which:

A GLD Administration -277,430  
Total Administration -277,430

Total Voted Resource Income -277,430

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

No CFER income or receipts are expected in 2020-21.



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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Peter Fish CB
<b>Additional Accounting Officers:</b>	Kevin McGinty CBE, HM Chief Inspector of the Crown Prosecution Service Inspectorate, for section C

Peter Fish 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 together with their respective responsibilities, is set out in writing.



# Ministry of Defence

## Introduction

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
i. Reserve Claim LIBOR (Section DEL-F)	9,800,000			
ii. Transfer out to Foreign, Commonwealth and Development Office for Conflict, Stability and Security Fund (Section DEL-AB)		-839,000		
iii. Transfer in from Foreign, Commonwealth and Development Office for Conflict, Stability and Security Fund (Section DEL-AB)	3,917,000			
iv. Reserve Claim Cash Forecasting Fine (Section DEL-O)		-368,000		
v. Reserve Claim Operations and Peacekeeping (Sections DEL- Q to W)	136,990,000			
vi. Reserve Claim for Untaken Leave Movements (Section DEL-F)	245,000,000			
vii. Switch from RDEL to CDEL (Sections DEL-F)		-300,000,000		
viii. Switch from RDEL to CDEL - CSSF (Sections DEL-AB)		-6,600,000		
ix. Transfer in from Department of Health and Social Care for PPE (Section DEL-F)	78,000			
x. Transfer in from Security and Intelligence Agencies for CYBER (Section DEL-F)	1,800,000			
xi. Transfer in from Department of International Trade for Maritime Rich Picture Study (Section DEL-F)	90,000			
xii. Transfer in from Department for Digital, Culture, Media and Sport for COVID-19 Impact (Section DEL-F)	4,800,000			
xiii. Transfer in from Cabinet Office for COVID-19/COBSEO Grant (Section DEL-F)	275,000			
xiv. Transfer in from Cabinet Office for Orbis Software (Section DEL-F)	187,000			

	£		
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
xv. Transfer in from Cabinet Office for Shearwater (Section DEL-F)	231,000		
xvi. Transfer in from Department for Business, Energy and Industrial Strategy for LCSF (Section DEL-F)	948,000		
xvii. Transfer in from Cabinet Office for Better Information for Better Government (Section DEL-F)	50,000		
xviii. Transfer in from Foreign, Commonwealth and Development Office for Redundancy Scheme (Section DEL-F)	347,000		
xix. Transfer in from Foreign, Commonwealth and Development Office for CPACC (Section DEL-F)	20,000		
xx. Transfer out to Cabinet Office for JIO (Section DEL- F)		-250,000	
xxi. Transfer out to Security and Intelligence Agencies for JCKP (Section DEL-F)		-7,036,000	
xxii. Transfer out to Security and Intelligence Agencies for CDS Pilot (Section DEL-F)		-819,000	
xxiii. Transfer out to Cabinet Office for Pan-Government Mobile Solution (Section DEL-F)		-1,053,000	
xxiv. Transfer out to Security and Intelligence Agencies for CYBER (Section DEL-F)		-65,961,000	
xxv. Transfer out to Cabinet Office for SpAds Pay Costs (Section DEL-F)		-120,000	
xxvi. Transfer out to UK Government Investments for UKGI Joint Unit (Section DEL-F)		-1,326,000	
xxvii. Transfer out to Security and Intelligence Agencies for IATP/INITIATE (Section DEL-F)		-9,300,000	
xxviii. Transfer out to Home Office for Joint Maritime Security Centre (Section DEL-F)		-1,000,000	
xxix. Reserve Funding for Depreciation and Impairments - SR Option Implementation (Section DEL-O)	2,000,000,000		
xxx. Reserve Claim ODA Surrender (Section DEL-F)		-2,038,000	
<b>Total change in Resource DEL (Voted)</b>	<b>2,404,533,000</b>	<b>-396,710,000</b>	<b>2,007,823,000</b>

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Change in Treasury Discount Rates for Provisions (Section AME-AG)	700,000,000		
ii. Increased Provisions (Section AME-AH)	500,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>1,200,000,000</b>		<b>1,200,000,000</b>
i. Reserve Claim Operations and Peacekeeping (Sections DEL-X)	11,890,000		
ii. Transfer in from Security and Intelligence Agencies for CYBER (Section DEL-K)	2,000,000		
iii. Transfer in from Security and Intelligence Agencies for JCKP Project (Section DEL-K)	12,040,000		
iv. Transfer in from Security and Intelligence Agencies for CYBER (Section DEL-K)	8,700,000		
v. Transfer in from Home Office for CAST Integration Programme (Section DEL-K)	9,200,000		
vi. Transfer out to Department for Business, Energy and Industrial Strategy for NERIMENT Project (Section DEL- K)		-2,000,000	
vii. Transfer out to Cabinet Office for Pan-Government Mobile Solution (Section DEL-K)		-640,000	
viii. Reserve Claim for MOD Accommodation: SLA Projects (Section DEL-K)	109,000,000		
ix. Reserve Claim for Dreadnought Contingency (Section DEL-K)	209,000,000		
x. Reserve Claim for Vesarian (Section DEL-K)	630,000		
xi. Switch from RDEL to CDEL - CSSF (Sections DEL- K)	6,600,000		
xii. Reserve Claim for Equipment Plan Funding (Section DEL-K)	515,000,000		
xiii. Switch from RDEL to CDEL (Sections DEL-K)	300,000,000		
xiv. Reserve Claim for HMT Adjustment (Section DEL- K)		-5,000	
<b>Total change in Capital DEL (Voted)</b>	<b>1,184,060,000</b>	<b>-2,645,000</b>	<b>1,181,415,000</b>

<b>£</b>			
<b>Changes in budgets, non-budget voted provision and cash</b>	<b>Increases</b>	<b>Reductions</b>	<b>Total</b>
i. Movements as set out above	1,189,238,000		
ii. Movements in working capital.	310,762,000		
<b>Total change in Net Cash Requirement</b>	<b>1,500,000,000</b>		<b>1,500,000,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	2,007,823,000	-	2,007,823,000
Capital	1,181,415,000	-	1,181,415,000
<b>Annually Managed Expenditure</b>			
Resource	1,200,000,000	-	1,200,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3,207,823,000	-	3,207,823,000
Capital	1,181,415,000	-	1,181,415,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	1,500,000,000		

Supplementary 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.

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**Part I (*continued*)**

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

Movements of Defence assets including the contracting for vehicles (to include chartering of ships, trains and planes), 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.



## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
1,982,479	37,266,345	-488	2,008,311	1,981,991	39,274,656	10,534,980	1,181,415	11,716,395
<i>Of which:</i>								
A Provision of Defence Capability Service Personnel Costs								
-	10,422,170	-	-69,995	-	10,352,175	-	-	-
B Provision of Defence Capability Civilian Personnel Costs								
-	2,038,815	-	-252,504	-	1,786,311	-	-	-
C Provision of Defence Capability Infrastructure costs								
-	5,142,297	-	9,852	-	5,152,149	-	-	-
D Provision of Defence Capability Inventory Consumption								
-	1,219,672	-	-31,420	-	1,188,252	-	-	-
E Provision of Defence Capability Equipment Support Costs								
-	7,166,159	-	220,819	-	7,386,978	-	-	-
F Provision of Defence Capability Other Costs and Services								
-	1,125,167	-	137,523	-	1,262,690	-	-	-
G Provision of Defence Capability Receipts and other Income								
-	-1,068,832	-	-301,233	-	-1,370,065	-	-	-
H Provision of Defence Capability Depreciation and Impairments Costs								
-	8,496,727	-	1,999,726	-	10,496,453	-	-	-
J Provision of Defence Capability Capital Single Use Military Equipment								
-	-	-	-	-	-	6,730,530	1,050,000	7,780,530
K Provision of Defence Capability Other Capital (Fiscal)								
-	-	-	-	-	-	2,715,812	84,765	2,800,577
L Provision of Defence Capability Fiscal Assets / Estate Disposal								
-	-	-	-	-	-	-110,000	69,300	-40,700
M Provision of Defence Capability New Loans and Loan Repayment								
-	-	-	-	-	-	-	2,500	2,500
N Provision of Defence Capability Research and Development Costs								
-	183,216	-	-	-	183,216	1,150,100	-100,000	1,050,100
P Provision of Defence Capability Administration Other Costs and Services								
692,479	-	-488	-	691,991	-	-	-	-
Q Operations Service Personnel Staff Cost								
-	28,075	-	2,675	-	30,750	-	-	-
R Operations and Peacekeeping Civilian Personnel Staff Costs								
-	2,086	-	-336	-	1,750	-	-	-
S Operations Infrastructure Costs								
-	59,244	-	15,286	-	74,530	-	-	-
T Operations Inventory Consumption								
-	79,381	-	22,929	-	102,310	-	-	-
U Operations Equipment Support Costs								
-	115,668	-	59,142	-	174,810	-	-	-
V Operations Other Costs and Services								
-	32,584	-	37,294	-	69,878	-	-	-
X Operations Other Capital (Fiscal)								
-	-	-	-	-	-	18,000	11,890	29,890

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Y Non Departmental Public Bodies Costs								
-	198,270	-	7,295	-	205,565	2,538	30	2,568
AA Defence Capability DE&S DEL Costs								
-	905,000	-	184,780	-	1,089,780	28,000	56,330	84,330
AB War Pension Benefits Programme Costs								
-	700,106	-	-30,000	-	670,106	-	-	-
AC Conflict, Stability and Security Fund								
-	85,578	-	-3,522	-	82,056	-	6,600	6,600
<b>Total Spending in DEL</b>								
		-488	2,008,311				1,181,415	
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	1,519,285	-	1,200,000	-	2,719,285	-	-	-
<i>Of which:</i>								
AF Provision of Defence Capability Provisions Costs								
-	616,735	-	1,200,000	-	1,816,735	-	-	-
<b>Total Spending in AME</b>								
		-	1,200,000				-	
<b>Total for Estimate</b>								
		-488	3,208,311				1,181,415	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-488	3,208,311				1,181,415	
<b>Non Voted Expenditure</b>								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>42,043,804</b>	<b>1,500,000</b>	<b>43,543,804</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
1,981,991	-	1,981,991	40,697,141	-1,422,485	39,274,656	11,826,395	-110,000	11,716,395
<i>Of which:</i>								
A Provision of Defence Capability Service Personnel Costs								
-	-	-	10,382,175	-30,000	10,352,175	-	-	-
B Provision of Defence Capability Civilian Personnel Costs								
-	-	-	1,808,731	-22,420	1,786,311	-	-	-
C Provision of Defence Capability Infrastructure costs								
-	-	-	5,152,149	-	5,152,149	-	-	-
D Provision of Defence Capability Inventory Consumption								
-	-	-	1,188,252	-	1,188,252	-	-	-
E Provision of Defence Capability Equipment Support Costs								
-	-	-	7,386,978	-	7,386,978	-	-	-
F Provision of Defence Capability Other Costs and Services								
-	-	-	1,262,690	-	1,262,690	-	-	-
G Provision of Defence Capability Receipts and other Income								
-	-	-	-	-1,370,065	-1,370,065	-	-	-
H Provision of Defence Capability Depreciation and Impairments Costs								
-	-	-	10,496,453	-	10,496,453	-	-	-
I Provision of Defence Capability Cash Release of Provisions Costs								
-	-	-	340,000	-	340,000	-	-	-
J Provision of Defence Capability Capital Single Use Military Equipment								
-	-	-	-	-	-	7,780,530	-	7,780,530
K Provision of Defence Capability Other Capital (Fiscal)								
-	-	-	-	-	-	2,800,577	-	2,800,577
L Provision of Defence Capability Fiscal Assets / Estate Disposal								
-	-	-	-	-	-	69,300	-110,000	-40,700
M Provision of Defence Capability New Loans and Loan Repayment								
-	-	-	-	-	-	2,500	-	2,500
N Provision of Defence Capability Research and Development Costs								
-	-	-	183,216	-	183,216	1,050,100	-	1,050,100
O Provision of Defence Capability Administration Civilian Personnel Costs								
550,000	-	550,000	-	-	-	-	-	-
P Provision of Defence Capability Administration Other Costs and Services								
691,991	-	691,991	-	-	-	-	-	-
Q Operations Service Personnel Staff Cost								
-	-	-	30,750	-	30,750	-	-	-
R Operations and Peacekeeping Civilian Personnel Staff Costs								
-	-	-	1,750	-	1,750	-	-	-
S Operations Infrastructure Costs								
-	-	-	74,530	-	74,530	-	-	-
T Operations Inventory Consumption								
-	-	-	102,310	-	102,310	-	-	-

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

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
U Operations Equipment Support Costs								
-	-	-	174,810	-	174,810	-	-	-
V Operations Other Costs and Services								
-	-	-	69,878	-	69,878	-	-	-
W Operations Receipts and other Income								
-	-	-	-5,038	-	-5,038	-	-	-
X Operations Other Capital (Fiscal)								
-	-	-	-	-	-	29,890	-	29,890
Y Non Departmental Public Bodies Costs								
-	-	-	205,565	-	205,565	2,568	-	2,568
Z Defence Capability Admin Service Pers Costs								
730,000	-	730,000	-	-	-	-	-	-
AA Defence Capability DE&S DEL Costs								
-	-	-	1,089,780	-	1,089,780	84,330	-	84,330
AB War Pension Benefits Programme Costs								
-	-	-	670,106	-	670,106	-	-	-
AC Conflict, Stability and Security Fund								
-	-	-	82,056	-	82,056	6,600	-	6,600
AD Cash Release of Provisions Admin Costs								
10,000	-	10,000	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
<b>1,981,991</b>	<b>-</b>	<b>1,981,991</b>	<b>40,697,141</b>	<b>-1,422,485</b>	<b>39,274,656</b>	<b>11,826,395</b>	<b>-110,000</b>	<b>11,716,395</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	2,719,285	-	2,719,285	-	-	-
<i>Of which:</i>								
AE Provision of Defence Capability Depreciation and Impairment Costs								
-	-	-	952,550	-	952,550	-	-	-
AF Provision of Defence Capability Provisions Costs								
-	-	-	1,816,735	-	1,816,735	-	-	-
AG Provision of Defence Cash Release of Provisions Costs								
-	-	-	-350,000	-	-350,000	-	-	-
AH Movement On Fair Value of Financial Instruments								
-	-	-	300,000	-	300,000	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>2,719,285</b>	<b>-</b>	<b>2,719,285</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>1,981,991</b>	<b>-</b>	<b>1,981,991</b>	<b>43,416,426</b>	<b>-1,422,485</b>	<b>41,993,941</b>	<b>11,826,395</b>	<b>-110,000</b>	<b>11,716,395</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
1,981,991	-	1,981,991	43,416,426	-1,422,485	41,993,941	11,826,395	-110,000	11,716,395
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>40,768,109</b>	<b>3,207,823</b>	<b>43,975,932</b>
<b>Net Capital Requirement</b>	<b>10,534,980</b>	<b>1,181,415</b>	<b>11,716,395</b>
<b>Accruals to cash adjustments</b>	<b>-9,259,285</b>	<b>-2,889,238</b>	<b>-12,148,523</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-200,808	-7,325	-208,133
Add cash grant-in-aid	197,535	7,051	204,586
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-9,749,277	-1,999,726	-11,749,003
New provisions and adjustments to previous provisions	-616,735	-1,200,000	-1,816,735
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	100,000	100,000
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	135,000	-	135,000
Increase (+) / Decrease (-) in debtors	275,000	-342,417	-67,417
Increase (-) / Decrease (+) in creditors	350,000	553,179	903,179
Use of provisions	350,000	-	350,000
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>42,043,804</b>	<b>1,500,000</b>	<b>43,543,804</b>

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

	£'000
	Revised Plans
Gross Administration Costs	1,971,991
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>1,971,991</b>
Gross Programme Costs	40,992,477
<i>Less:</i>	
Programme DEL Income	-1,422,485
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>39,569,992</b>
<b>Total Net Operating Costs</b>	<b>41,541,983</b>
<i>Of which:</i>	
Resource DEL	37,322,598
Capital DEL	1,150,100
Resource AME	3,069,285
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	-1,150,100
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	3,584,049
<b>Total Resource Budget</b>	<b>43,975,932</b>
<i>Of which:</i>	
Resource DEL	41,256,647
Resource AME	2,719,285
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>43,975,932</b>

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

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-1,422,485</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-1,059,856
<i>Of which:</i>	
G Provision of Defence Capability Receipts and other Income	-1,059,856
Other Income	-362,629
<i>Of which:</i>	
A Provision of Defence Capability Service Personnel Costs	-30,000
B Provision of Defence Capability Civilian Personnel Costs	-22,420
G Provision of Defence Capability Receipts and other Income	-310,209
Total Programme	-1,422,485
<b>Total Voted Resource Income</b>	<b>-1,422,485</b>
<b>Voted Capital DEL</b>	<b>-110,000</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-110,000
<i>Of which:</i>	
L Provision of Defence Capability Fiscal Assets / Estate Disposal	-110,000
Total Programme	-110,000
<b>Total Voted Capital Income</b>	<b>-110,000</b>

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

No CFER income or receipts are expected in 2020-21.



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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Stephen Lovegrove
<b>Executive Agency Accounting Officers:</b>	
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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
Y-DEL	Armed Forces Covenant Fund Trustee Ltd	10,000	-	10,000
Y-DEL	Commonwealth War Graves Commission	53,124	-	53,124
Y-DEL	International Military Services Limited	1	-	1
Y-DEL	National Army Museum	7,713	-	6,835
Y-DEL	National Museum of the Royal Navy	8,707	128	7,616
Y-DEL	Royal Air Force Museum	9,781	-	9,781
Y-DEL	Royal Hospital, Chelsea	14,526	-	13,076
Y-DEL	Single Source Regulations Office	6,350	-	6,350
Y-DEL	Territorial, Auxiliary and Volunteer Reserve Associations established under s 110 of the Reserve Act	95,363	2,440	97,803
<b>Total</b>		<b>205,565</b>	<b>2,568</b>	<b>204,586</b>

## 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:	
<b><u>Statutory Liabilities Charged To Resource Estimates</u></b>	
1. Statutory liability for International Military Sales.	Unquantifiable
<b><u>Non-Statutory Liabilities Charged To Resource Estimates</u></b>	
2. Indemnity for utilities and services following the sale of Service housing.	21,400
3. 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
4. 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
5. Standard shipbuilding indemnity in respect of Astute class submarines.	Unquantifiable
6. 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
7. 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
8. Legal claims (personal).	46,458
9. Environmental clean up costs.	44,471
10. Potential redundancy liability for employees at several sites due to USVF re-basing as part of US European Infrastructure Consolidation (EIC).	4,000
11. 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
12. Indemnity related to work to relocate cables, in support of the dredging necessary for the QE Class Carriers.	1,080
13. Indemnity to third parties for damage caused by live firing of missiles at overseas ranges.	Unquantifiable
14. 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
15. Liabilities arising from insurance risk of exhibits on loan to the museums of the Royal Navy, Army and Royal Air Force.	2,949
16. Potential redundancy costs for employees at the Defence College of Technical Training.	1,900

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

Nature of liability	£'000
17. 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
18. Indemnity in respect of nuclear risk in support of Framework Contracts under Next Generation Estate Contracts.	Unquantifiable
19. 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
20. Indemnity for contractors under standard contract terms for Cerberus Project.	Unquantifiable
21. New Fair Deal Arrangements for staff pensions.	Unquantifiable
22. Indemnity for possible damage caused by contractors on Government property.	1,693,750
23. Indemnity to contractors for third party claims.	282,000
24. Liability for redundancy.	233,849
25. New Fair Deal Arrangements for staff Pensions: staff transfers from Central Government.	2,200
26. Indemnities to AWE Management Ltd for nuclear and non-nuclear risks.	Unquantifiable
27. Indemnities to Rolls-Royce and BAE Systems for risks associated with the handling of fissile materials.	Unquantifiable
28. 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 <a href="http://www.sli365.com">www.sli365.com</a> .	Unquantifiable
29. Guarantee to NAAFI that the Department will reimburse 90% of their additional costs arising from any changes in MOD's service requirements.	Unquantifiable
30. Strategic Weapons System Activities Future Delivery Project – outsourced contract includes an indemnity for non-nuclear events and unintended detonation of explosives.	Unquantifiable
31. Potential claims under UK employment legislation following a Court of Appeal decision that Dependent Locally Employed Civilians are covered by the legislation.	Unquantifiable
32. Liability arising from the Colchester Garrison PFI.	20,000
33. 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

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

Nature of liability	£'000
34. Financial Guarantee to Towage Companies hired to tow foreign warships in UK ports against the possibility of non payment for any claims or debts.	Unquantifiable
35. 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
36. Indemnity for environmental losses arising in specific circumstances following the sale of DSG to Babcock in 2014.	Unquantifiable
37. 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
38. Overall cap on contractor liability within the future submarine design phase contract with Devonport Royal Dockyard Limited.	Unquantifiable
39. Cap on contractor liability for negligent performance within the future submarine design phase contract with BAE Systems Ltd.	Unquantifiable
40. Indemnities and limits of liability to contractors in respect of consequential and indirect losses.	Unquantifiable
41. 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
42. Limit of contractor liability for consequential or indirect loss arising from Light Aircraft Flying Training.	25,000
43. Potential liability from the use of standard terms and conditions in Public Finance Initiative (PFI) schemes.	Unquantifiable
44. Liabilities arising from the use of Special Risk Indemnities in MOD contracts.	Unquantifiable
45. Liabilities arising from Foreign Military Sales activity.	Unquantifiable
46. 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.	154,900

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

Nature of liability	£'000
47. Indemnity for contractors liability relating to explosion or ignition of Authority owned ammunition or explosives.	2,000
48. Liabilities arising from the use of Special Risk Indemnities in MOD contracts.	297,133
49. On 29 March 2017, the UK Government submitted its notification to leave the EU in accordance with Article 50. On 31 January 2020, the Withdrawal Agreement between the UK and the EU became legally binding and the UK left the EU. The future relationship between the EU and the UK will be determined by negotiations taking place during a transition period ending 31 December 2020. Any subsequent changes in legislation, regulation and funding arrangements are subject to the outcome of the negotiations.	Unquantifiable
50. In November 2019 a novel strain of coronavirus was detected and spread rapidly, leading the World Health Organisation to declare a pandemic on 11 March 2020. The pandemic caused significant economic disruption just before the financial year end. The ongoing disruption caused by the pandemic has created significant economic uncertainty, and this uncertainty is expected to continue throughout 2020.	Unquantifiable
51. Financial Guarantee under the terms of the contract with Restore plc for the Government Records Management and Archive Service to pay the operator should any other government department fail to settle its outstanding invoices.	Unquantifiable
52. Dstl has procured a new capability for satellite ground station to task satellites for research purposes. Liabilities may arise as a result of a collision between satellites through software or system failure or by human error in the operation activities.	500,000
53. Liabilities arising from offering guarantees, limitations of contractors' liability, indemnities or by giving letters of comfort, the details of these are sensitive due to national security.	1,169,459

## Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail		Body	£'000
F-DEL	NATO Military Budget		165,018
F-DEL	UK Contribution to the Comprehensive Test Ban Treaty Verification Scheme		4,585
F-DEL	Western European Union Centre		1,406
F-DEL	UK Contribution to North Atlantic Treaty Organisation Maintenance Supply Agency Headquarters Administration Budget.		1,059



## Security and Intelligence Agencies

### Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Surrender - Reprioritisation		-38,481,000	
Surrender - CTOC		-4,100,000	
Budget Cover Transfers	81,384,000		
DEL Switch - General		-48,727,000	
DEL Switch - Research and Development		-8,800,000	
Programme to Admin Switch	3,000,000	-3,000,000	
Ring-fenced RDEL Uplift	77,000,000		
<b>Total change in Resource DEL (Voted)</b>	<b>161,384,000</b>	<b>-103,108,000</b>	<b>58,276,000</b>
Surrender - Reprioritisation		-2,192,000	
Surrender - CTOC		-23,000,000	
Budget Cover Transfers		-30,885,000	
DEL Switch - General	48,727,000		
DEL Switch - Research and Development	8,800,000		
Income Limit Uplift - Offset by increase in expenditure	15,000,000	-15,000,000	
<b>Total change in Capital DEL (Voted)</b>	<b>72,527,000</b>	<b>-71,077,000</b>	<b>1,450,000</b>
PPA Adjustment in current year to reclassify assets advised by NAO Jan 2021	16,400,000		
<b>Total change in Non-Budget</b>	<b>16,400,000</b>	<b>-</b>	<b>16,400,000</b>
Surrender - Reprioritisation/CTOC		-67,773,000	
Budget Cover Transfers	81,384,000	-30,885,000	
<b>Total change in Net Cash Requirement</b>	<b>81,384,000</b>	<b>-98,658,000</b>	<b>-17,274,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	58,276,000	-	58,276,000
Capital	1,450,000	-	1,450,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	58,276,000	-	58,276,000
Capital	1,450,000	-	1,450,000
<b>Non-Budget Expenditure</b>	16,400,000		
<b>Net cash requirement</b>	-17,274,000		

Supplementary 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.

**Non-Budget Expenditure:**Expenditure arising from:

\* Prior Period Adjustments.

Security and Intelligence Agencies will account for this Estimate.

£'000

£'000

205

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
80,058	-	80,058	3,010,430	-189,286	2,821,144	873,841	-63,800	810,041
<i>Of which:</i>								
A Security and Intelligence Agencies								
80,058	-	80,058	3,010,430	-189,286	2,821,144	873,841	-63,800	810,041
<b>Total Spending in DEL</b>								
<b>80,058</b>	<b>-</b>	<b>80,058</b>	<b>3,010,430</b>	<b>-189,286</b>	<b>2,821,144</b>	<b>873,841</b>	<b>-63,800</b>	<b>810,041</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	39,050	-	39,050	-	-	-
<i>Of which:</i>								
B Spending in Annually Managed Expenditure								
-	-	-	39,050	-	39,050	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>39,050</b>	<b>-</b>	<b>39,050</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	16,400	-	16,400	-	-	-
<i>Of which:</i>								
C Prior Period Adjustment								
-	-	-	16,400	-	16,400	-	-	-
<b>Total Non-Budget Spending</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>16,400</b>	<b>-</b>	<b>16,400</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>80,058</b>	<b>-</b>	<b>80,058</b>	<b>3,065,880</b>	<b>-189,286</b>	<b>2,876,594</b>	<b>873,841</b>	<b>-63,800</b>	<b>810,041</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
80,058	-	80,058	3,065,880	-189,286	2,876,594	873,841	-63,800	810,041
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>2,881,976</b>	<b>74,676</b>	<b>2,956,652</b>
<b>Net Capital Requirement</b>	<b>808,591</b>	<b>1,450</b>	<b>810,041</b>
<b>Accruals to cash adjustments</b>	<b>-287,150</b>	<b>-93,400</b>	<b>-380,550</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-437,150	-77,000	-514,150
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-16,400	-16,400
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	150,000	-	150,000
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>3,403,417</b>	<b>-17,274</b>	<b>3,386,143</b>

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

	£'000
	Revised Plans
Gross Administration Costs	80,058
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>80,058</b>
Gross Programme Costs	3,173,480
<i>Less:</i>	
Programme DEL Income	-253,086
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>2,920,394</b>
<b>Total Net Operating Costs</b>	<b>3,000,452</b>
<i>Of which:</i>	
Resource DEL	2,901,202
Capital DEL	60,200
Resource AME	39,050
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-60,200
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>2,940,252</b>
<i>Of which:</i>	
Resource DEL	2,901,202
Resource AME	39,050
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	16,400
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>2,956,652</b>

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

£'000

Revised  
Plans**Voted Resource DEL****-189,286***Of which:*

Programme

Sales of Goods and Services

-189,286

*Of which:*

A Security and Intelligence Agencies

-189,286

Total Programme

-189,286**Total Voted Resource Income****-189,286****Voted Capital DEL****-63,800***Of which:*

Programme

Other Grants

-63,800

*Of which:*

A Security and Intelligence Agencies

-63,800

Total Programme

-63,800**Total Voted Capital Income****-63,800**

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

No CFER income or receipts are expected in 2020-21.



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

The Accounting Officer prepares resource accounts for each financial year.

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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## Part III: Note F - Accounting Policy changes

The Department has Prior Period Adjustments (PPAs) resulting from a change in accounting policy between RDEL and CDEL in 2019-20. It is proper for the department to seek parliamentary authority for the provision that should have been sought previously. In 2020-21, a PPA has been carried out to recognise £16,400,000 CDEL, which was classified as RDEL expenditure in 2019-20.

# Foreign and Commonwealth Office

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<i>Administration, frontline diplomacy and overseas network</i> : Machinery of Government Transfer (administration) in respect of Administration, frontline diplomacy and overseas network to the Foreign, Commonwealth and Development Office		-207,923,000	
<i>Administration, frontline diplomacy and overseas network</i> : Machinery of Government Transfer (programme) in respect of Administration, frontline diplomacy and overseas network to the Foreign, Commonwealth and Development Office		-865,181,000	
<i>Core FCO programme funds and third party activity</i> : Machinery of Government Transfer (programme) in respect of Core FCO programme and third party activity to the Foreign, Commonwealth and Development Office		-340,020,000	
<i>British Council</i> : Machinery of Government Transfer (programme) in respect of British Council to the Foreign, Commonwealth and Development Office		-175,800,000	
<i>Funding for NDPBs within Departmental Group (Net)</i> : Machinery of Government Transfer (programme) in respect of Funding to NDPBs within Departmental Group (Net) to the Foreign, Commonwealth and Development Office		-6,723,000	
<i>Prosperity Fund</i> : Machinery of Government Transfer (programme) in respect of Prosperity Fund to the Foreign, Commonwealth and Development Office		-156,000,000	
<i>Conflict, Stability and Security Fund: Programme Expenditure</i> : Machinery of Government Transfer (programme) in respect of Conflict, Stability and Security Fund: Programme Expenditure to the Foreign, Commonwealth and Development Office		-615,972,000	

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<i>Conflict, Stability and Security Fund: Peacekeeping:</i>			
Machinery of Government Transfer (programme) in respect of Conflict, Stability and Security Fund: Peacekeeping to the Foreign, Commonwealth and Development Office		-388,090,000	
<b>Total change in Resource DEL (Voted)</b>		<b>-2,755,709,000</b>	<b>-2,755,709,000</b>
<i>AME Programme: Machinery of Government Transfer (programme) in respect of AME Programme to Foreign, Commonwealth and Development Office</i>			
		-65,000,000	
<i>Reimbursement of certain duties taxes and licence fees:</i>			
Machinery of Government Transfer (programme) in respect of reimbursement of certain duties, taxes and licence fees to Foreign, Commonwealth and Development Office		-35,000,000	
<b>Total change in Resource AME (Voted)</b>		<b>-100,000,000</b>	<b>-100,000,000</b>
<i>Administration, frontline diplomacy and overseas network: Machinery of Government Transfer (capital) in respect of Administration, frontline diplomacy and overseas network to the Foreign, Commonwealth and Development Office</i>			
		-101,842,000	
<i>British Council: Reserve claim for British Council funding</i>			
	60,000,000	-60,000,000	
<b>Total change in Capital DEL (Voted)</b>	<b>60,000,000</b>	<b>-161,842,000</b>	<b>-101,842,000</b>
Machinery of Government Transfer to the Foreign, Commonwealth and Development Office		-2,892,551,000	
<b>Total change in Net Cash Requirement</b>		<b>-2,892,551,000</b>	<b>-2,892,551,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource †	-2,755,709,000	-	-2,755,709,000
Capital † ††	-101,842,000	-	-101,842,000
<b>Annually Managed Expenditure</b>			
Resource †	-100,000,000	-	-100,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-2,855,709,000	-	-2,855,709,000
Capital	-101,842,000	-	-101,842,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement †</b>	<b>-2,892,551,000</b>		

Supplementary 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.

**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.

† The functions of the Foreign and Commonwealth Office were transferred to the Foreign, Commonwealth and Development Office on 2 September 2020. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government transfer are:

- (a) Departmental Expenditure Limit – Resource (voted) is reduced by £ 2,755,709,000;
- (b) Departmental Expenditure Limit – Capital (voted) is reduced £ 101,842,000;
- (c) Annually Managed Expenditure – Resource (voted) is reduced by £ 100,000,000; and
- (d) the Net Cash Requirement is reduced by £ 2,892,551,000.

†† £60,000,000 has been advanced from the Contingencies Fund to provide cash in respect of capital DEL spending, supporting services provided under the '*British Council*' section of this Supplementary Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2021. (HCWS285).

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
207,923	2,547,786	-207,923	-2,547,786	-	-	101,842	-101,842	-
<i>Of which:</i>								
<i>Administration, frontline diplomacy and overseas network</i>								
207,923	865,181	-207,923	-865,181	-	-	101,842	-101,842	-
<i>Core FCO programme funds and third party activity</i>								
-	340,020	-	-340,020	-	-	-	-	-
<i>British Council</i>								
-	175,800	-	-175,800	-	-	-	-	-
<i>Funding for NDPBs within Departmental Group (Net)</i>								
-	6,723	-	-6,723	-	-	-	-	-
<i>Prosperity Fund</i>								
-	156,000	-	-156,000	-	-	-	-	-
<i>Conflict, Stability and Security Fund: Programme Expenditure</i>								
-	615,972	-	-615,972	-	-	-	-	-
<i>Conflict, Stability and Security Fund: Peacekeeping</i>								
-	388,090	-	-388,090	-	-	-	-	-
<b>Total Spending in DEL</b>								
		-207,923	-2,547,786				-101,842	
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	100,000	-	-100,000	-	-	-	-	-
<i>Of which:</i>								
<i>AME Programme</i>								
-	65,000	-	-65,000	-	-	-	-	-
<i>Reimbursement of certain duties taxes and licence fees</i>								
-	35,000	-	-35,000	-	-	-	-	-
<b>Total Spending in AME</b>								
			-100,000					
<b>Total for Estimate</b>								
		-207,923	-2,647,786				-101,842	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-207,923	-2,647,786	-	-	-	-101,842	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

£'000

	Present	Changes	Revised
	Plans		Plans
<b>Net Cash Requirement</b>	<b>2,892,551</b>	<b>-2,892,551</b>	<b>-</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-
<i>Of which:</i>								
<i>Administration, frontline diplomacy and overseas network</i>								
-	-	-	-	-	-	-	-	-
<i>Core FCO programme funds and third party activity</i>								
-	-	-	-	-	-	-	-	-
<i>British Council</i>								
-	-	-	-	-	-	-	-	-
<i>Funding for NDPBs within Departmental Group (Net)</i>								
-	-	-	-	-	-	-	-	-
<i>Prosperity Fund</i>								
-	-	-	-	-	-	-	-	-
<i>Conflict, Stability and Security Fund: Programme Expenditure</i>								
-	-	-	-	-	-	-	-	-
<i>Conflict, Stability and Security Fund: Peacekeeping</i>								
-	-	-	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
-	-	-	-	-	-	-	-	-
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-
<i>Of which:</i>								
<i>AME Programme</i>								
-	-	-	-	-	-	-	-	-
<i>Reimbursement of certain duties taxes and licence fees</i>								
-	-	-	-	-	-	-	-	-
<b>Total Spending in AME</b>								
-	-	-	-	-	-	-	-	-
<b>Total for Estimate</b>								
-	-	-	-	-	-	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>2,855,709</b>	<b>-2,855,709</b>	<b>-</b>
<b>Net Capital Requirement</b>	<b>101,842</b>	<b>-101,842</b>	<b>-</b>
<b>Accruals to cash adjustments</b>	<b>-65,000</b>	<b>65,000</b>	<b>-</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-6,723	6,723	-
Add cash grant-in-aid	6,700	-6,700	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-199,977	199,977	-
New provisions and adjustments to previous provisions	-15,000	15,000	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-15,000	15,000	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	150,000	-150,000	-
Use of provisions	15,000	-15,000	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,892,551</b>	<b>-2,892,551</b>	<b>-</b>

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

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

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

No departmental income is expected in 2020-21.

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

No CFER income or receipts are expected in 2020-21.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Philip Barton
<b>Additional Accounting Officers:</b>	Tom Cargil for <i>Administration, frontline diplomacy and overseas network</i>
<b>Executive Agency Accounting Officers:</b>	
Tom Cargill	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.

<b>ALB Accounting Officers:</b>	
Christopher Fisher	Marshall Aid Commemoration Commission
Merethe Borge Macleod	Great Britain China Centre
Anthony Smith	Westminster Foundation for Democracy

Philip Barton 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.



# Foreign, Commonwealth and Development Office†

## Introduction

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
(Section G) Machinery of Government Transfer (administration) in respect of Administration, frontline diplomacy and overseas network from the Foreign and Commonwealth Office.	207,923,000			
(Section G) Machinery of Government Transfer (programme) in respect of Administration, frontline diplomacy and overseas network from the Foreign and Commonwealth Office.	865,181,000			
(Section H) Machinery of Government Transfer (programme) in respect of Core FCO programme and third party activity from the Foreign and Commonwealth Office.	340,020,000			
(Section I) Machinery of Government Transfer (programme) in respect of British Council from the Foreign and Commonwealth Office.	175,800,000			
(Section J) Machinery of Government Transfer (programme) in respect of Funding to NDPBs within Departmental Group (Net) from the Foreign and Commonwealth Office.	6,723,000			
(Section K) Machinery of Government Transfer (programme) in respect of Prosperity Fund from the Foreign and Commonwealth Office.	156,000,000			
(Section L) Machinery of Government Transfer (programme) in respect of Conflict, Stability and Security Fund: Programme Expenditure from the Foreign and Commonwealth Office.	615,972,000			
(Section M) Machinery of Government Transfer (programme) in respect of Conflict, Stability and Security Fund: Peacekeeping from the Foreign and Commonwealth Office.	388,090,000			
(Section D) A claim on the Reserve (programme) in respect of Official Development Assistance (Official Development Assistance).	4,400,000			

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section G) A claim on the Reserve (programme) in respect of differential inflation.	36,400,000		
(Section G) A claim on the Reserve (programme) in respect of Consular Premium.	25,311,000		
(Section G) A claim on the Reserve (programme) in respect of seismic and maintenance work.	16,100,000		
(Section G) A claim on the Reserve (programme) in respect of non-cash.	46,250,000		
(Section G) A benefit to the Reserve (programme) in respect of non-Overseas Development Assistance.		-30,000,000	
(Section G) A benefit to the Reserve (programme) in respect of the Foreign Currency Mechanism.		-7,291,000	
(Section G) A benefit to the Reserve (programme) in respect of Official Development Assistance re-prioritisation.		-1,280,000	
(Section G) A benefit to the Reserve (administration) in respect of cash forecasting charges.		-2,000	
(Section H) A claim on the Reserve (programme) in respect of International Subscriptions.	45,000,000		
(Section H) A claim on the Reserve (programme) in respect of BBC World Service.	9,000,000		
(Section E) A benefit to the Reserve (programme) in respect of Official Development Assistance re-prioritisation.		-258,400,000	
(Section H) A benefit to the Reserve (programme) in respect of Official Development Assistance re-prioritisation.		-24,720,000	
(Section H) A benefit to the Reserve (programme) in respect of GREAT funding.		-700,000	
(Section I) A benefit to the Reserve (programme) in respect of Official Development Assistance re-prioritisation.		-25,000,000	
(Section J) A benefit to the Reserve (programme) in respect of Official Development Assistance re-prioritisation.		-257,000	



				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
(Section K) A benefit to the Reserve (programme) in respect of Official Development Assistance re-prioritisation from the Prosperity Fund.		-42,685,000		
(Section L) A benefit to the Reserve (programme) in respect of Official Development Assistance re-prioritisation from the Conflict, Stability and Security Fund.		-39,843,000		
(Section L) A benefit to the Reserve (programme) in respect of Budget Exchange.		-27,030,000		
(Section L) A benefit to the Reserve (programme) in respect of Conflict, Stability and Security Fund.		-10,000,000		
(Section M) A benefit to the Reserve (programme) in respect of Peacekeeping.		-34,000,000		
(Section D) Transfer to MOD (programme) in respect of Official Development Assistance.		-347,000		
(Section E) A transfer from the Cabinet Office (programme) in respect of COP26.	99,000,000			
(Section E) A transfer to DHSC (programme) in respect of Official Development Assistance.		-900,000		
(Section F) A transfer to DEFRA (programme) in respect of Official Development Assistance.		-1,200,000		
(Section F) A transfer from HMRC (programme) in respect of Official Development Assistance.	400,000			
(Section G) A transfer from DIT (administration) in respect of trade officers.	1,607,000			
(Section G) A transfer from the Cabinet Office (programme) in respect of joint unit costs.	1,355,000			
(Section G) A transfer from the Cabinet Office (programme) in respect of communication campaigns.	471,000			
(Section G) A transfer from DHSC (programme) in respect PPE impact assessment.	192,000			
(Section G) A transfer from the Cabinet Office (programme) in respect of communication campaigns.	138,000			
(Section G) A transfer from the DHSC (programme) in respect of platform charges.	41,000			

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section G) A transfer from DIT (administration) in respect of deep sea mining review.	40,000		
(Section G) A transfer from DIT (programme) in respect of platform charges.	20,000		
(Section G) A transfer from DIT (administration) in respect of staff costs.	11,000		
(Section G) A transfer to the Cabinet Office (administration) in respect of special advisor pay costs.		-128,000	
(Section G) A transfer from MOJ (programme) in respect of prisons.		-90,000	
(Section H) A transfer from DHSC (programme) in respect of PPE.	68,300,000		
(Section H) A transfer to the Security and Intelligence Agencies (programme) in respect of expansion and capability.		-66,869,000	
(Section H) A transfer to DEFRA-CEFAS (programme) in respect of Gulf Strategy Fund.		-1,085,000	
(Section H) A transfer to NCA (programme) in respect of Gulf Strategy Fund.		-1,012,000	
(Section H) A transfer to DEFRA-MMO (programme) in respect of International Programme Fund.		-838,000	
(Section H) A transfer to DIT (programme) in respect of Gulf Strategy Fund.		-536,000	
(Section H) A transfer to HMRC (programme) in respect of Gulf Strategy Fund.		-410,000	
(Section H) A transfer to CPS (programme) in respect of Gulf Strategy Fund.		-272,000	
(Section H) A transfer to the Home Office (programme) in respect of Gulf Strategy Fund.		-223,000	
(Section H) A transfer to DEFRA-CEFAS (programme) in respect of International Programme Fund.		-119,000	
(Section H) A transfer to MOD (programme) in respect of International Programme Fund.		-20,000	

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
(Section K) A transfer to BEIS (programme) in respect of the Prosperity Fund.		-350,000		
(Section K) A transfer to DCMS (programme) in respect of the Prosperity Fund.		-265,000		
(Section K) A transfer to the DIT (programme) in respect of the Prosperity Fund.		-15,000		
(Section L) A transfer from DEFRA (programme) in respect of Conflict, Stability and Security Fund.	1,040,000			
(Section L) A transfer from MOD-UKHO (programme) in respect of Conflict, Stability and Security Fund.	839,000			
(Section L) A transfer from DEFRA-MMO (programme) in respect of Conflict, Stability and Security Fund.	285,000			
(Section L) A transfer from MOJ (programme) in respect of Conflict, Stability and Security Fund.	149,000			
(Section L) A transfer to the Home Office (programme) in respect of Conflict, Stability and Security Fund.		-13,950,000		
(Section L) A transfer to the Security and Intelligence Agencies (programme) in respect of Conflict, Stability and Security Fund.		-8,738,000		
(Section L) A transfer to NCA (programme) in respect of Conflict, Stability and Security Fund.		-5,550,000		
(Section L) A transfer to Cabinet Office (programme) in respect of Conflict, Stability and Security Fund.		-4,135,000		
(Section L) A transfer to MOD (programme) in respect of Conflict, Stability and Security Fund.		-3,917,000		
(Section L) A transfer to the Security and Intelligence Agencies (programme) in respect of Conflict, Stability and Security Fund.		-2,500,000		
(Section L) A transfer to DHSC (programme) in respect of Conflict, Stability and Security Fund.		-570,000		
(Section L) A transfer to DEFRA-CEFAS (programme) in respect of Conflict, Stability and Security Fund.		-477,000		
(Section L) A transfer to BEIS (programme) in respect of Conflict, Stability and Security Fund.		-470,000		

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section L) A transfer to DFT (programme) in respect of Conflict, Stability and Security Fund.		-418,000	
(Section L) A transfer to CPS (programme) in respect of Conflict, Stability and Security Fund.		-151,000	
(Section L) A transfer to HMRC (programme) in respect of Conflict, Stability and Security Fund.		-296,000	
(Section L) A transfer to DFT (programme) in respect of Conflict, Stability and Security Fund.		-71,000	
(Section B) A Switch from Resource DEL (programme) to Capital DEL in respect of ESA10 staffing costs.		-5,370,000	
(Section E) A switch from Resource DEL to Capital DEL in respect of Official Development Assistance.		-69,278,000	
(Section G) A switch from Capital DEL to Resource DEL (programme) in respect of enterprise resource planning.	10,500,000		
(Section G) A switch from Resource DEL to Capital DEL in respect of platform charges.		-20,000	
(Section L) A switch from Resource DEL to Capital DEL in respect of Conflict, Stability and Security Fund.		-37,966,000	
(Section E) A switch from Voted Resource DEL to non-Voted Resource DEL (programme) for European Union Attributed Aid requirement.		-4,340,000	
(Section F) A switch from Voted Resource DEL to non-Voted Resource DEL (programme) for European Union Attributed Aid requirement.		-57,750,000	
(Section E) An increase in programme expenditure fully offset by an increase in receipts in respect of loan receipts.	1,308,000	-1,308,000	
(Section F) An increase in programme expenditure fully offset by an increase in receipts in respect of CSC contributions.	415,000	-415,000	
(Section G) An increase in administration expenditure fully offset by an increase in receipts in respect of platform charges.	56,151,000	-56,151,000	
(Sections B and E) A budget neutral transfer (programme) from total operating costs to other central programme.	35,029,000	-35,029,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Sections G and H) A budget neutral transfer (programme) from Section G to H.	21,200,000	-21,200,000	
(Sections E and F) A budget neutral transfer (programme) from Section F to E.	13,942,000	-13,942,000	
(Sections L and M) A budget neutral transfer (programme) in respect of Conflict, Stability and Security Fund.	11,320,000	-11,320,000	
(Sections F and H) A budget neutral transfer (programme) in respect of International Subscriptions.	7,306,000	-7,306,000	
(Sections D and E) A budget neutral transfer (programme) from Section D to E.	7,231,000	-7,231,000	
(Sections H and L) A budget neutral transfer (programme) in respect of Conflict, Stability and Security Fund.	6,200,000	-6,200,000	
(Sections H and I) A budget neutral transfer (programme) in respect of GREAT funding.	3,000,000	-3,000,000	
(Sections A and E) A budget neutral transfer (programme) from Section A to Section E.	2,779,000	-2,779,000	
(Sections B and G) A budget neutral transfer (programme) in respect of Africa Strategy.	2,285,000	-2,285,000	
(Sections F and L) A budget neutral transfer (programme) in respect of Conflict, Stability and Security Fund.	1,000,000	-1,000,000	
(Sections G and I) A budget neutral transfer (programme) in respect of Africa Strategy.	600,000	-600,000	
(Sections G and I) A budget neutral transfer (programme) from Section I to Section G.	300,000	-300,000	
(Sections E and G) A budget neutral transfer (programme) in respect of residential works.	174,000	-174,000	
(Sections B and G) A budget neutral transfer (administration) in respect of audit work.	66,000	-66,000	
<b>Total change in Resource DEL (Voted)</b>	<b>3,292,864,000</b>	<b>-962,160,000</b>	<b>2,330,704,000</b>

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section N) A switch from Voted Resource DEL to Non-voted Resource DEL (programme) for European Union Attributed Aid Requirement.	62,090,000		
<b>Total change in Resource DEL (Non-Voted)</b>	<b>62,090,000</b>		<b>62,090,000</b>
(Section Q) Machinery of Government Transfer (programme) in respect of AME Programme from the Foreign and Commonwealth Office.	65,000,000		
(Section R) Machinery of Government Transfer (programme) in respect of reimbursement of certain duties, taxes and licence fees from the Foreign and Commonwealth Office.	35,000,000		
(Section O) An increase in AME in respect of non-cash provision.	472,800,000		
(Section Q) An increase in AME in respect of non-cash items.	95,000,000		
(Section R) An increase in AME in respect of reimbursement of certain duties, taxes and licence fees.	5,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>672,800,000</b>		<b>672,800,000</b>
(Section G) Machinery of Government Transfer (capital) in respect of Administration, frontline diplomacy and overseas network from the Foreign and Commonwealth Office.	101,842,000		
(Section E) A switch from Resource DEL (programme) to Capital DEL to respect of Official Development Assistance.	69,278,000		
(Section G) A claim on the Reserve (capital) in respect of investment in capital assets.	27,200,000		
(Section I) A claim on the Reserve (capital) in respect of purchases of British Council loan funding.	130,000,000		
(Section K) A benefit to the Reserve (capital) in respect of Prosperity Fund Official Development Assistance.		-7,101,000	
(Section G) A transfer from BEIS (capital) in respect of research and development.	1,137,000		
(Section G) A transfer from the Home Office (capital) in respect of platform charges.	60,000		

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
(Section G) A switch from Resource DEL to Capital DEL in respect of platform charges.	20,000			
(Section G) A transfer from the Cabinet Office (capital) in respect of secure communications.		-1,264,000		
(Section E) A Switch from Capital CDEL to Capital DEL (FT).		-27,000,000		
(Section F) A Switch from Capital CDEL to Capital DEL (FT).	27,000,000			
(Section F) A Switch from Resource DEL (programme) to Capital DEL in respect of ESA10 staffing costs.	5,370,000			
(Section G) A switch from Capital DEL to Resource DEL (programme) in respect of enterprise resource planning.		-10,500,000		
(Section L) A switch from Resource DEL to Capital DEL in respect of Conflict, Stability and Security Fund.	37,966,000			
(Section F) An increase in capital expenditure fully offset by an increase in capital receipts in respect of capital grants.	10,000,000	-10,000,000		
(Section G) An increase in capital expenditure fully offset by an increase in capital receipts in respect of asset sales.	5,300,000	-5,300,000		
(Sections D and F) A budget neutral transfer (capital) from Section D to Section F.	47,811,000	-47,811,000		
(Sections E and F) A budget neutral transfer (capital) from Section E to Section F.	36,778,000	-36,778,000		
(Sections D and F) A budget neutral transfer (capital) from Section F to Section D.	3,300,000	-3,300,000		
(Section E) Budget neutral transfer of the European Bank for Reconstruction and Development to HMT.	1,366,000,000	-1,366,000,000		
(Section E) Budget neutral transfer of assets from FCDO to the Government Property Agency.	72,830,000	-72,830,000		
(Section G) Budget neutral transfer of assets from FCDO to the Government Property Agency.	204,000,000	-204,000,000		
<b>Total change in Capital DEL (Voted)</b>	<b>2,145,892,000</b>	<b>-1,791,884,000</b>	<b>354,008,000</b>	

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section P) A benefit to the Reserve (capital) in respect of Official Development Assistance.		-484,000,000	
<b>Total change in Capital AME (Voted)</b>		<b>-484,000,000</b>	<b>-484,000,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	5,432,506,000	-3,238,044,000	
<b>Total change in Net Cash Requirement</b>	<b>5,432,506,000</b>	<b>-3,238,044,000</b>	<b>2,194,462,000</b>

† In the Main Estimate 2020-21 this Estimate was titled Department for International Development.



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource †	2,330,704,000	62,090,000	2,392,794,000
Capital † ††	354,008,000	-	354,008,000
<b>Annually Managed Expenditure</b>			
Resource †	672,800,000	-	672,800,000
Capital	-484,000,000	-	-484,000,000
<b>Total Net Budget</b>			
Resource	3,003,504,000	62,090,000	3,065,594,000
Capital	-129,992,000	-	-129,992,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement †</b>	<b>2,194,462,000</b>		

Supplementary amounts required in the year ending 31 March 2021 for expenditure by Foreign, Commonwealth and Development Office † †† 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.

\* 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.

## Part I (*continued*)

### Income arising from:

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

\* 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.

### **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.

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

### Income arising from:

Non-cash accounting adjustments on the loan portfolio.

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

† The functions of the Foreign and Commonwealth Office were transferred to the Foreign, Commonwealth and Development Office on 2 September 2020. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government transfer are:

- (a) Departmental Expenditure Limit – Resource (voted) is increased by £ 2,755,709,000;
- (b) Departmental Expenditure Limit – Capital (voted) is increased £ 101,842,000;
- (c) Annually Managed Expenditure – Resource (voted) is increased by £ 100,000,000; and
- (d) the Net Cash Requirement is increased by £ 2,892,551,000.

†† £60,000,000 has been advanced from the Contingencies Fund to provide cash in respect of capital DEL spending, supporting services provided under Section I of this Supplementary Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2021. (HCWS285).

††† In the Main Estimate 2020-21 this Estimate was titled Department for International Development.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
128,073	6,961,333	209,400	2,121,304	337,473	9,082,637	2,623,250	354,008	2,977,258
Of which:								
A CSC (NDPB) (net) scholarship relating to developing countries								
424	27,779	-	-2,779	424	25,000	-	-	-
B Total Operating Costs								
127,266	265,482	-66	-42,684	127,200	222,798	-	-	-
D Regional Programmes								
-	3,105,830	-	-3,178	-	3,102,652	275,433	-44,511	230,922
E Other Central Programmes								
-	209,227	-	-175,111	-	34,116	-	5,500	5,500
F Policy Priorities, International Organisations and Humanitarian								
-	3,186,517	-	-80,798	-	3,105,719	2,336,567	113,659	2,450,226
G Administration, frontline diplomacy and overseas network								
-	-	209,466	945,488	209,466	945,488	-	118,495	118,495
H Core FCO programme funds and third party activity								
-	-	-	384,822	-	384,822	-	-	-
I British Council								
-	-	-	152,900	-	152,900	-	130,000	130,000
J Funding for NDPBs within Departmental Group (Net)								
-	-	-	6,466	-	6,466	-	-	-
K Prosperity Fund								
-	97,050	-	112,685	-	209,735	11,250	-7,101	4,149
L Conflict, Stability and Security Fund: Programme Expenditure								
-	66,072	-	480,723	-	546,795	-	37,966	37,966
M Conflict, Stability and Security Fund: Peacekeeping								
-	-	-	342,770	-	342,770	-	-	-
Non Voted Expenditure								
-	459,000	-	62,090	-	521,090	-	-	-
Of which:								
N European Union Attributed Aid								
-	459,000	-	62,090	-	521,090	-	-	-
Total Spending in DEL								
		209,400	2,183,394			354,008		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	30,686	-	672,800	-	703,486	1,134,000	-484,000	650,000
Of which:								
O Other Central Programmes								
-	30,686	-	472,800	-	503,486	-	-	-
P Policy Priorities, International Organisations and Humanitarian								
-	-	-	-	-	-	1,134,000	-484,000	650,000

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

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Q AME Programme								
-	-	-	160,000	-	160,000	-	-	-
R Reimbursement of certain duties taxes and licence fees								
-	-	-	40,000	-	40,000	-	-	-
<b>Total Spending in AME</b>								
		-	672,800				-484,000	
<b>Total for Estimate</b>								
		209,400	2,856,194				-129,992	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		209,400	2,794,104				-129,992	
<b>Non Voted Expenditure</b>								
		-	62,090				-	

**£'000**

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>10,827,656</b>	<b>2,194,462</b>	<b>13,022,118</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
604,824	-267,351	337,473	9,202,832	-120,195	9,082,637	4,697,668	-1,720,410	2,977,258
<i>Of which:</i>								
A CSC (NDPB) (net) scholarship relating to developing countries								
424	-	424	25,000	-	25,000	-	-	-
B Total Operating Costs								
138,400	-11,200	127,200	222,798	-	222,798	-	-	-
C Independent Commission for Aid Impact (NDPB) (net)								
383	-	383	3,376	-	3,376	-	-	-
D Regional Programmes								
-	-	-	3,102,652	-	3,102,652	230,922	-	230,922
E Other Central Programmes								
-	-	-	36,926	-2,810	34,116	1,444,330	-1,438,830	5,500
F Policy Priorities, International Organisations and Humanitarian								
-	-	-	3,106,134	-415	3,105,719	2,507,506	-57,280	2,450,226
G Administration, frontline diplomacy and overseas network								
465,617	-256,151	209,466	1,045,488	-100,000	945,488	342,795	-224,300	118,495
H Core FCO programme funds and third party activity								
-	-	-	384,822	-	384,822	-	-	-
I British Council								
-	-	-	169,870	-16,970	152,900	130,000	-	130,000
J Funding for NDPBs within Departmental Group (Net)								
-	-	-	6,466	-	6,466	-	-	-
K Prosperity Fund								
-	-	-	209,735	-	209,735	4,149	-	4,149
L Conflict, Stability and Security Fund: Programme Expenditure								
-	-	-	546,795	-	546,795	37,966	-	37,966
M Conflict, Stability and Security Fund: Peacekeeping								
-	-	-	342,770	-	342,770	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	521,090	-	521,090	-	-	-
<i>Of which:</i>								
N European Union Attributed Aid								
-	-	-	521,090	-	521,090	-	-	-
<b>Total Spending in DEL</b>								
604,824	-267,351	337,473	9,723,922	-120,195	9,603,727	4,697,668	-1,720,410	2,977,258

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme						
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	738,860	-35,374	703,486	650,000	-	650,000
<i>Of which:</i>								
O Other Central Programmes								
-	-	-	538,860	-35,374	503,486	-	-	-
P Policy Priorities, International Organisations and Humanitarian								
-	-	-	-	-	-	650,000	-	650,000
Q AME Programme								
-	-	-	160,000	-	160,000	-	-	-
R Reimbursement of certain duties taxes and licence fees								
-	-	-	40,000	-	40,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	738,860	-35,374	703,486	650,000	-	650,000
<b>Total for Estimate</b>								
604,824	-267,351	337,473	10,462,782	-155,569	10,307,213	5,347,668	-1,720,410	3,627,258
<i>Of which:</i>								
<b>Voted Expenditure</b>								
604,824	-267,351	337,473	9,941,692	-155,569	9,786,123	5,347,668	-1,720,410	3,627,258
<b>Non Voted Expenditure</b>								
-	-	-	521,090	-	521,090	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>7,579,092</b>	<b>3,065,594</b>	<b>10,644,686</b>
<b>Net Capital Requirement</b>	<b>3,757,250</b>	<b>-129,992</b>	<b>3,627,258</b>
<b>Accruals to cash adjustments</b>	<b>-49,686</b>	<b>-679,050</b>	<b>-728,736</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-31,962	-3,687	-35,649
Add cash grant-in-aid	31,962	3,664	35,626
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-19,000	-246,227	-265,227
New provisions and adjustments to previous provisions	-217,409	-487,800	-705,209
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	31,874	-110,000	-78,126
<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
Use of provisions	154,849	15,000	169,849
<b>Removal of non-voted budget items</b>	<b>-459,000</b>	<b>-62,090</b>	<b>-521,090</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-459,000	-62,090	-521,090
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>10,827,656</b>	<b>2,194,462</b>	<b>13,022,118</b>

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

	£'000
	Revised Plans
Gross Administration Costs	604,824
<i>Less:</i>	
Administration DEL Income	-267,351
<b>Net Administration Costs</b>	<b>337,473</b>
Gross Programme Costs	14,210,713
<i>Less:</i>	
Programme DEL Income	-130,195
Programme AME Income	-35,374
Non-budget income	-
<b>Net Programme Costs</b>	<b>14,045,144</b>
<b>Total Net Operating Costs</b>	<b>14,382,617</b>
<i>Of which:</i>	
Resource DEL	9,250,261
Capital DEL	4,259,021
Resource AME	873,335
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-4,259,021
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	521,090
<b>Total Resource Budget</b>	<b>10,644,686</b>
<i>Of which:</i>	
Resource DEL	9,941,200
Resource AME	703,486
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>10,644,686</b>



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

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-387,546</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-267,351
<i>Of which:</i>	
B Total Operating Costs	-11,200
G Administration, frontline diplomacy and overseas network	-256,151
Total Administration	-267,351
Programme	
Sales of Goods and Services	-116,970
<i>Of which:</i>	
G Administration, frontline diplomacy and overseas network	-100,000
I British Council	-16,970
Other Income	-3,225
<i>Of which:</i>	
E Other Central Programmes	-2,810
F Policy Priorities, International Organisations and Humanitarian	-415
Total Programme	-120,195
<b>Voted Resource AME</b>	<b>-35,374</b>
<i>Of which:</i>	
Programme	
Other Income	-35,374
<i>Of which:</i>	
O Other Central Programmes	-35,374
Total Programme	-35,374
<b>Total Voted Resource Income</b>	<b>-422,920</b>
<b>Voted Capital DEL</b>	<b>-1,720,410</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-224,300
<i>Of which:</i>	
G Administration, frontline diplomacy and overseas network	-224,300
EU Grants Received	-10,000
<i>Of which:</i>	
F Policy Priorities, International Organisations and Humanitarian	-10,000
Other Income	-1,438,830
<i>Of which:</i>	
E Other Central Programmes	-1,438,830
Repayments	-47,280
<i>Of which:</i>	
F Policy Priorities, International Organisations and Humanitarian	-47,280
Total Programme	-1,720,410
<b>Total Voted Capital Income</b>	<b>-1,720,410</b>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-500	-	-500
<b>Total</b>	-	-	-	-500	-	-500

### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Interest payments for the British Council loan.	-	-	-	-500	-	-500
<b>Total</b>	-	-	-	-500	-	-500

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Philip Barton KCMG OBE

**Additional Accounting Officers:** Tom Cargill for Section A

**Executive Agency Accounting Officers:**

Tom Cargill 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:**

Richard Middleton	Independent Commission for Aid Impact
Ekpe Attah	Commonwealth Scholarship Commission
Christopher Fisher	Marshall Aid Commemoration Commission
Merethe Borge Macleod	Great Britain China Centre
Anthony Smith	Westminster Foundation for Democracy

Philip Barton KCMG OBE 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	25,424		25,424
C	Independent Commission of Aid Impact	3,759		3,759
J	Marshall Aid Commemoration Commission	2,700		2,700
J	Westminster Foundation for Democracy	3,266		3,243
J	Great Britain China Centre	500		500
<b>Total</b>		<b>35,649</b>	<b>-</b>	<b>35,626</b>

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

DFID and FCO merged in September 2020 to become FCDO and as a result, changes are required to the Department's accounting policies since the Main Estimate.

The capitalisation and depreciation policies of FCO and DFID need to be harmonised to bring the capitalisation threshold and asset categorisation into line. This will result in impairment charges that will need to be charged to FCDO's Administration budget.

The cost of harmonising that policy will mostly be reflected as a prior year restatement in relation to 2019-20 existing DFID assets, resulting in an impairment charge of £4.8m.

In line with Consolidated Budgeting Guidance, this prior period adjustment will be treated as a classification adjustment for budgets with no need for Parliamentary authority and instead is disclosed in this Note F to the Supplementary Supply Estimate.

## 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
Iraq: IBRD Loan Guarantee	345,243
Jordan: IBRD Loan Guarantee	320,518
UK national guarantee of EIB lending to Non UK Overseas Territories	163,009
Egypt: IBRD 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
Gibraltar Loan Guarantee	47,250
Callable Capital: Private Infrastructure Development Group (PIDG)	40,000
CABI Pension Deficit Liability	28,134
Special Representative Indemnity	Unquantifiable

## Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail		Body	£'000
H-DEL	UN Regular Budget		76,400
H-DEL	Council of Europe		29,800
H-DEL	North Atlantic Treaty Organisation (NATO) Civil Budget		23,800
H-DEL	OECD		11,600
H-DEL	Commonwealth Secretariat		11,300
H-DEL	OSCE		5,300
H-DEL	UN Office for the Commissioner of Human Rights		2,500
H-DEL	Western European Union		1,100
H-DEL	Commonwealth Foundation		1,100
H-DEL	Commonwealth Learning		1,100





# Ministry of Housing, Communities and Local Government

## Introduction

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>Resource DEL - Housing and Communities (Voted)</b>			
Budget Cover Transfer from MHCLG to Ministry of Justice for Offender Pilot programme.	-	-1,780,000	
Budget Cover Transfer from MHCLG to Ministry of Justice for CT Step Up programme.	-	-87,000	
Budget Cover Transfer from MHCLG to Department of Health for delivery of the substance misuse service for rough sleepers.	-	-22,840,000	
Budget Cover Transfer from MHCLG to Department for Environment, Food and Rural Affairs for Great Crested Newts.	-	-1,300,000	
Budget Cover Transfer from MHCLG to Department for Environment, Food and Rural Affairs or Shared Outcome Fund in particular the Growing Up Well project.	10,000	-	
Budget Cover Transfer from MHCLG to Home office for Firefighters Pension Costs.	-	-2,500,000	
Budget Cover Transfer from MHCLG to Home office for the Fire Protection Board.	-	-10,000,000	
Budget Cover Transfer from MHCLG to Cabinet Office for Special Advisers costs.	-	-79,000	
Budget Cover Transfer from MHCLG to Department for Work and Pensions for setting up the Building Safety Regulator.	-	-11,000,000	
Budget Cover Transfer from MHCLG to Department for Culture, Media and Sport for Historic England.	-	-25,000	
Budget Cover Transfer from MHCLG to HM Treasury for Cash Management Scheme.	-	-286,000	

Budget Cover Transfer from Cabinet Office to MHCLG for National Cyber Security Programme.	400,000	-
Budget Cover Transfer from Department for Transport to MHCLG for Devolution Deals - Manchester.	1,250,000	-
Budget Cover Transfer from Department for Culture, Media and Sport to MHCLG for Domestic Abuse.	7,795,000	-
Budget Cover Transfer from Department for Culture, Media and Sport to MHCLG for Homelessness & Rough Sleeping.	4,800,000	-
Budget Cover Transfer from Department for Culture, Media and Sport to MHCLG for part of the Covid-19 Voluntary, Community and Social Enterprise (VCSE) fund.	100,000	-
Budget Cover Transfer from HM Treasury to MHCLG for UKGI Sponsorship activities.	140,000	-
Budget Cover Transfer from HM Revenue and Customs to MHCLG for Euro Borders.	100,000	-
Budget Cover Transfer from MHCLG Local Government to MHCLG Housing and Communities for COVID-19 Community Champions.	25,000,000	-
Budget Cover Transfer from MHCLG Local Government to MHCLG Housing and Communities for EU Exit Transition Ports.	10,000,000	-
Reserve Claim in respect of annual leave accrual.	5,000,000	-
Reserve Claim in respect of IFRS 9.	227,000,000	-
Reserve Claim in respect of Coastal Communities.	4,861,000	-
Reserve Claim in respect of Integrated Communities English Language programme.	5,503,000	-
Reserve Claim in respect of UK Holocaust Memorial Fund.	4,700,000	-
Reserve Claim in respect of Rough Sleeping.	124,400,000	-
Reserve Claim in respect of High Streets.	1,000,000	-
Reserve Claim in respect of COVID-19 Compliance and Enforcement.	30,000,000	-
Reserve Claim in respect of Shielding.	192,700,000	-
Resource / Capital Switch.	-	-13,119,000

Surrender of Resource Budget.	-	-18,620,000	
<b>Total change in Resource DEL - Housing and Communities (Voted)</b>	<b>644,759,000</b>	<b>-81,636,000</b>	<b>563,123,000</b>
<b>Resource DEL - Local Government (Voted)</b>			
Reserve Claim in respect of Covid-19 LA Support.	2,674,874,000	-	
Reserve Claim in respect of Sales, Fees and Charges.	1,900,000,000	-	
Reserve Claim in respect of New Burdens for BRR and CT.	9,143,000	-	
Budget Cover Transfer to MHCLG Local Government and Communities from DHSC for Covid-19 LA Support.	54,000,000	-	
Budget Cover Transfer from MHCLG Local Government and Communities to DfE for Covid-19 LA Support.	-	-6,000,000	
Budget Cover Transfer from MHCLG Local Government and Communities to MHCLG Communities for Covid-19 LA Support.	-	-35,000,000	
Decrease from MHCLG Local Government and Communities to HM Treasury for Business Rates Reliefs.	-	-20,989,000	
Decrease from MHCLG Local Government and Communities to HM Treasury for PFI.	-	-1,887,000	
Decrease from MHCLG Local Government and Communities to HM Treasury for City of London Offset.	-	-12,113,000	
Decrease from MHCLG Local Government and Communities to HM Treasury for LG DEL Contingency.	-	-31,892,000	
<b>Total change in Resource DEL - Local Government (Voted)</b>	<b>4,638,017,000</b>	<b>-107,881,000</b>	<b>4,530,136,000</b>
<b>Resource AME (Voted)</b>			
Increase in AME Budget for Financial Instruments and Assets.	157,171,000	-	
Increase in Budget for Business Rates Retention	50,000,000	-	
<b>Total change in Resource AME (Voted)</b>	<b>207,171,000</b>	<b>-</b>	<b>207,171,000</b>

**Capital DEL - Housing and Communities (Voted)**

Budget Cover Transfer from MHCLG to Cabinet Office for the Land Release Fund for One Public Estate.	-	-10,112,000
Budget Cover Transfer from MHCLG to Department for Work and Pensions for setting up the Building Safety Regulator.	-	-1,000,000
Budget Cover Transfer from MHCLG to Ministry of Justice for CT Step up programme in prisons and probation.	-	-7,000
Budget Cover Transfer from MHCLG to Department for Business Innovation and Skills for Public Sector Land.	-	-10,455,000
Budget Exchange from 2020-21 to 2021-22 in respect of Estate Regeneration.	-	-17,909,000
Budget Exchange from 2020-21 to 2021-22 in respect of HE Home Building Fund: Short Term.	-	-105,000,000
Budget Exchange from 2020-21 to 2021-22 in respect of HE Home Building Fund: Long Term.	-	-17,600,000
Budget Exchange from 2020-21 to 2021-22 in respect of High Streets.	-	-20,000,000
Budget Exchange from 2020-21 to 2021-22 in respect of Oxfordshire Housing Deal (AHP).	-	-21,250,000
Budget Exchange from 2020-21 to 2021-22 in respect of Changing Places.	-	-30,000,000
Budget Exchange from 2020-21 to 2021-22 in respect of West Yorkshire Heritage Fund.	-	-25,000,000
Budget Exchange from 2020-21 to 2021-22 in respect of Cambridgeshire and Peterborough Devolution Deal.	-	-20,000,000
Budget Exchange from 2020-21 to 2021-22 in respect of Move on Fund.	-	-6,726,000
Budget Exchange from 2020-21 to 2021-22 in respect of Brownfield Fund.	-	-9,500,000
Budget Exchange from 2020-21 to 2021-22 in respect of GLA Housing Infrastructure Fund (NPIF).	-	-50,000,000
Budget Exchange from 2020-21 to 2021-22 in respect of HE - Housing Infrastructure Fund.	-	-60,600,000

Budget Exchange from 2020-21 to 2021-22 in respect of LA Accelerated Construction.	-	-40,000,000	
Budget Exchange from 2021-22 to 2020-21 in respect of Towns Fund.	46,500,000	-	
Budget Exchange from 2020-21 to 2021-22 in respect of Building Safety Non-ACM.	-	-76,000,000	
Budget Exchange from 2020-21 to 2021-22 in respect of Building Safety ACM.	-	-508,000,000	
Budget Exchange from 2020-21 to 2021-22 in respect of Social Sector Cladding.	-	-20,437,000	
Public Sector Land Flexibility.	100,348,000	-	
Budget Exchange from 2020-21 to 2021-22 in respect of Public Sector Land Flexibility.	-	-59,553,000	
Resource / Capital Switch.	13,119,000	-	
Reserve Claim in respect of Coastal Communities.	22,506,000	-	
Reserve Claim in respect of Rough Sleeping.	95,000,000	-	
Reserve Claim in respect of SSI agreement for Steelworks.	4,242,000	-	
Surrender in respect of Affordable Homes Programme.	-	-430,000,000	
Surrender in respect of HE Affordable Homes Programme.	-	-252,700,000	
Surrender in respect of Capital Grant Budget.	-	-188,000,000	
Surrender of Capital Financial Transactions Budget.	-	-1,153,000,000	
<b>Total change in Capital DEL - Housing and Communities (Voted)</b>	<b>281,715,000</b>	<b>-3,132,849,000</b>	<b>-2,851,134,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in debtors and creditors.	4,520,823,000		
<b>Total change in Net Cash Requirement</b>	<b>4,520,823,000</b>	<b>-</b>	<b>4,520,823,000</b>

## Part I

			£
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit - Housing and Communities</b>			
Resource	563,123,000	-	563,123,000
Capital	-2,851,134,000	-	-2,851,134,000
<b>Departmental Expenditure Limit - Local Government</b>			
Resource †	4,530,136,000	-	4,530,136,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	207,171,000	-	207,171,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,300,430,000	-	5,300,430,000
Capital	-2,851,134,000	-	-2,851,134,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement †</b>	<b>4,520,823,000</b>		

Supplementary 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.

\* Activities towards regulating and helping people access the housing market, whether they are renting or looking to buy and policies to improve housing quality.

Delivery of energy performance regime.

Net spending on public corporations.

Expenditure relating to any of the above areas in the form of social investment models.

#### 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.

\* Delivery of energy performance regime.

Net spending on public corporations.

### **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.

#### Income arising from:

\*Financial support to local authorities including Business Rate Relief Measures and other grants.

### **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.

† £3,559,984,000 has been advanced from the Contingencies Fund to provide cash in respect of £3,559,984,000 resource DEL spending supporting the service provided for under section J of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2021.



## Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in DEL - Housing and Communities								
Voted expenditure								
321,545	2,366,396	5,285	557,838	326,830	2,924,234	13,336,907	-2,851,134	10,485,773
of which:								
A Local Government and Public Services								
-	80,015	-	171,170	-	251,185	77,340	52,804	130,144
B Housing and Planning								
-	1,768,501	-	-30,058	-	1,738,443	3,089,536	-1,093,175	1,996,361
C Decentralisation and Local Growth								
-	261,549	-	178,983	-	440,532	1,763,346	455,151	2,218,497
D Troubled Families								
-	165,000	-	-3,245	-	161,755	1,000	-66	934
E Research, Data and Trading Funds								
-	18,662	-	-4,665	-	13,997	788	8,162	8,950
F MHCLG Staff, Building and Infrastructure Costs								
211,130	15,483	12,243	-1,148	223,373	14,335	10,000	2,860	12,860
G Local Government and Public Services (ALB)(Net)								
17,255	-	292	-	17,547	-	545	-287	258
H Housing and Planning (ALB)(Net)								
93,160	57,186	-7,250	246,801	85,910	303,987	5,908,797	208,972	6,117,769
Departmental Unallocated Provision								
-	-	-	-	-	-	2,485,555	-2,485,555	-
Total Spending in DEL - Housing and Communities								
		5,285	557,838			-2,851,134		
Spending in DEL - Local Government								
Voted expenditure								
-	16,954,662	-	4,530,136	-	21,484,798	-	-	-
of which:								
J Other Grants and Payments								
-	15,338,665	-	4,530,136	-	19,868,801	-	-	-
Total Spending in DEL - Local Government								
		-	4,530,136			-		

## Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	18,423,199	-	207,171	-	18,630,370	-	-	-
<i>of which:</i>								
L Local Government and Public Services								
-	-	-	-12,748	-	-12,748	-	-	-
M Housing and Planning								
-	101,890	-	64,794	-	166,684	-	-	-
N Decentralisation and Local Growth								
-	6,100	-	6,000	-	12,100	-	-	-
P MHCLG Staff, Building and Infrastructure Costs								
-	-911	-	-1,600	-	-2,511	-	-	-
Q Non-Domestic Rates Outturn Adjustments								
-	300,000	-	-198,314	-	101,686	-	-	-
R Local Government and Public Services (ALB)(Net)								
-	2,541	-	388	-	2,929	-	-	-
S Housing and Planning (ALB)(Net)								
-	1,498,500	-	100,337	-	1,598,837	-	-	-
T Business Rates Retention								
-	16,513,079	-	248,314	-	16,761,393	-	-	-
<b>Total Spending in AME</b>								
<b>Total for Estimate</b>								
<i>of which:</i>								
<b>Voted expenditure</b>								
<b>Non-voted expenditure</b>								

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>34,416,701</b>	<b>4,520,823</b>	<b>38,937,524</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in DEL - Housing and Communities</b>								
<b>Voted expenditure</b>								
337,730	-10,900	326,830	2,972,513	-48,279	2,924,234	11,285,393	-799,620	10,485,773
<i>of which:</i>								
A Local Government and Public Services								
-	-	-	251,185	-	251,185	193,764	-63,620	130,144
B Housing and Planning								
-	-	-	1,786,722	-48,279	1,738,443	2,732,361	-736,000	1,996,361
C Decentralisation and Local Growth								
-	-	-	440,532	-	440,532	2,218,497	-	2,218,497
D Troubled Families								
-	-	-	161,755	-	161,755	934	-	934
E Research, Data and Trading Funds								
-	-	-	13,997	-	13,997	8,950	-	8,950
F MHCLG Staff, Building and Infrastructure Costs								
234,273	-10,900	223,373	14,335	-	14,335	12,860	-	12,860
G Local Government and Public Services (ALB)(Net)								
17,547	-	17,547	-	-	-	258	-	258
H Housing and Planning (ALB)(Net)								
85,910	-	85,910	303,987	-	303,987	6,117,769	-	6,117,769
<i>Departmental Unallocated Provision</i>								
-	-	-	-	-	-	-	-	-
<b>Total Spending in DEL - Housing and Communities</b>								
337,730	-10,900	326,830	2,972,513	-48,279	2,924,234	11,285,393	-799,620	10,485,773
<b>Spending in DEL - Local Government</b>								
<b>Voted expenditure</b>								
-	-	-	21,505,787	-20,989	21,484,798	-	-	-
<i>of which:</i>								
I Revenue Support Grant								
-	-	-	1,612,644	-	1,612,644	-	-	-
J Other Grants and Payments								
-	-	-	19,889,790	-20,989	19,868,801	-	-	-
K Business Rates Retention								
-	-	-	3,353	-	3,353	-	-	-
<b>Total Spending in DEL - Local Government</b>								
-	-	-	21,505,787	-20,989	21,484,798	-	-	-

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	20,442,116	-1,811,746	18,630,370	-	-	-
<i>of which:</i>								
L Local Government and Public Services								
-	-	-	-12,748	-	-12,748	-	-	-
M Housing and Planning								
-	-	-	166,684	-	166,684	-	-	-
N Decentralisation and Local Growth								
-	-	-	12,100	-	12,100	-	-	-
O Research, Data and Trading Funds								
-	-	-	2,000	-	2,000	-	-	-
P MHCLG Staff, Building and Infrastructure Costs								
-	-	-	-2,511	-	-2,511	-	-	-
Q Non-Domestic Rates Outturn Adjustments								
-	-	-	101,686	-	101,686	-	-	-
R Local Government and Public Services (ALB)(Net)								
-	-	-	2,929	-	2,929	-	-	-
S Housing and Planning (ALB)(Net)								
-	-	-	1,598,837	-	1,598,837	-	-	-
T Business Rates Retention								
-	-	-	18,573,139	-1,811,746	16,761,393	-	-	-
<b>Total Spending in AME</b>								
-	-	-	20,442,116	-1,811,746	18,630,370	-	-	-
<b>Total for Estimate</b>								
337,730	-10,900	326,830	44,899,427	-1,860,025	43,039,402	11,285,393	-799,620	10,485,773
<i>of which:</i>								
<b>Voted Expenditure</b>								
337,730	-10,900	326,830	44,899,427	-1,860,025	43,039,402	11,285,393	-799,620	10,485,773
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>38,065,802</b>	<b>5,300,430</b>	<b>43,366,232</b>
<b>Net Capital Requirement</b>	<b>13,336,907</b>	<b>-2,851,134</b>	<b>10,485,773</b>
<b>Accruals to cash adjustments</b>	<b>-16,986,008</b>	<b>2,071,527</b>	<b>-14,914,481</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-7,577,984	-549,253	-8,127,237
Add cash grant-in-aid	4,972,683	162,955	5,135,638
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-113,922	-70,512	-184,434
New provisions and adjustments to previous provisions	-1,638	-6,282	-7,920
Departmental Unallocated Provision	-2,485,555	2,485,555	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-16,386,268	10,964	-16,375,304
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	4,604,006	17,752	4,621,758
Use of provisions	2,670	20,348	23,018
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>34,416,701</b>	<b>4,520,823</b>	<b>38,937,524</b>

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

	£'000
	Revised Plans
Gross Administration Costs	301,763
<i>Less:</i>	
Administration DEL (Housing and Communities) Income	-10,900
Administration DEL (Local Government) Income	-
<b>Net Administration Costs</b>	<b>290,863</b>
Gross Programme Costs	50,086,612
<i>Less:</i>	
Programme DEL (Housing and Communities) Income	-784,279
Programme DEL (Local Government) Income	-20,989
Programme AME Income	-1,811,746
Non-budget income	-183,000
<b>Net Programme Costs</b>	<b>47,286,598</b>
<b>Total Net Operating Costs</b>	<b>47,577,461</b>
<i>Of which:</i>	
Resource DEL (Housing and Communities)	3,209,649
Resource DEL (Local Government)	21,484,798
Capital DEL (Local Government)	-
Capital DEL (Housing and Communities)	5,365,707
Resource AME	18,686,806
Capital AME	-
Non-budget	-1,169,499
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-4,196,208
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in SoCNE	1,169,499
Other adjustments	-1,184,520
<b>Total Resource Budget</b>	<b>43,366,232</b>

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

	£'000
	Revised Plans
<i>Of which:</i>	
Resource DEL (Local Government)	21,484,798
Resource DEL (Housing and Communities)	3,251,064
Resource AME	18,630,370
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>43,366,232</b>

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

	£'000
	Revised Plans
<b>Voted Resource DEL - Housing and Communities</b>	<b>-59,179</b>
<i>Of which:</i>	
Administration	
Other Income	-10,900
<i>Of which:</i>	
F MHCLG Staff, Building and Infrastructure Costs	-10,900
Total Administration	-10,900
Programme	
Sales of Goods and Services	-15,235
<i>Of which:</i>	
B Housing and Planning	-15,235
Interest and Dividends	-30,044
<i>Of which:</i>	
B Housing and Planning	-30,044
Other Income	-3,000
<i>Of which:</i>	
B Housing and Planning	-3,000
Total Programme	-48,279
<b>Voted Resource DEL - Local Government</b>	<b>-20,989</b>
<i>Of which:</i>	
Programme	
Other Grants	-20,989
<i>Of which:</i>	
J Other Grants and Payments	-20,989
Total Programme	-20,989
<b>Voted Resource AME</b>	<b>-1,811,746</b>
<i>Of which:</i>	
Programme	
Other Grants	-1,811,746
<i>Of which:</i>	
T Business Rates Retention	-1,811,746
Total Programme	-1,811,746
<b>Total Voted Resource Income</b>	<b>-1,891,914</b>
<b>Voted Capital DEL - Housing and Communities</b>	<b>-799,620</b>
<i>Of which:</i>	
Programme	
Other Grants	-736,000
<i>Of which:</i>	
B Housing and Planning	-736,000
Repayments	-63,620
<i>Of which:</i>	
A Local Government and Public Services	-63,620
Total Programme	-799,620
<b>Total Voted Capital Income</b>	<b>-799,620</b>



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

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

£'000

	Current Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-1,444,104	-1,444,104	274,605	274,605	-1,169,499	-1,169,499
<b>Total</b>	<b>-1,444,104</b>	<b>-1,444,104</b>	<b>274,605</b>	<b>274,605</b>	<b>-1,169,499</b>	<b>-1,169,499</b>

### Detailed description of CFER sources

£'000

	Current Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Capital Pooled Housing Receipts	-183,000	-183,000	-	-	-183,000	-183,000
HCA Housing Supply: Help to Buy	-1,253,794	-1,253,794	274,315	274,315	-979,479	-979,479
HCA Housing Supply: First Buy	-7,310	-7,310	290	290	-7,020	-7,020
<b>Total</b>	<b>-1,444,104</b>	<b>-1,444,104</b>	<b>274,605</b>	<b>274,605</b>	<b>-1,169,499</b>	<b>-1,169,499</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** 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 England
Richard Blakeway	The Housing Ombudsman
Anthony Essien	The Leasehold Advisory Service
Nigel Ellis	Commission for Local Administration in England
Antonio Masella	Valuation Tribunal Service
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
G	Commission for Local Administration in England	12,313	75	11,250
G	Valuation Tribunal Service	5,234	183	5,356
H	Homes England	380,720	6,117,769	5,111,515
H	The Housing Ombudsman	-596	-	-
H	The Leasehold Advisory Service	1,934	-	1,910
H	Regulator of Social Housing	7,839	-	5,607
R	Commission for Local Administration in England	1,856	-	-
R	Valuation Tribunal Service	1,073	-	-
S	Homes England	1,603,083	-	-
S	The Housing Ombudsman	-1,243	-	-
S	Regulator of Social Housing	-3,003	-	-
<b>Total</b>		<b>2,009,210</b>	<b>6,118,027</b>	<b>5,135,638</b>

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## Part III: Note J - Staff Benefits

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The Exceptional Performance and Instant Reward Scheme is open to all MHCLG employees below the Senior Civil Service. The guidelines suggest a maximum of £1,000 for exceptional performance and £100 for Instant Voucher Awards. All awards are taxable, reckon for national insurance purposes, are non-consolidated and non-pensionable. For voucher awards, MHCLG meets the tax and national insurance costs. The total cost of the exceptional performance scheme for delegated grades is limited to 0.65% of paybill. There are separate arrangements for the performance management of the Senior Civil Service (SCS).

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>STATUTORY</b>	
Claim for repair or repurchase of defective Right to Buy homes sold by local authorities between 1980 and 1985.	250 to 750
<b>NON STATUTORY</b>	
The department is party to a number of litigation cases with associated potential adverse costs.	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
<b>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:</b>	
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. A new AHGS scheme was created in October 2020 with a scheme size of £3 billion. There has not yet been any drawing against this scheme.	
The department has provided a guarantee scheme for the private rented sector, guaranteeing debt of no more than £3.5 billion. £1 billion has been drawn down and is covered by the guarantee scheme.	
On the 7 May 2019, the department launched the ENABLE Build guarantee scheme, guaranteeing debt of no more than £1 billion.	
The department has provided a letter of comfort to the Queen Elizabeth II Conference Centre to confirm that a loan of up to £2 million will be provided if required, in accordance with the Framework Agreement between the department and the trading fund.	
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

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>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.</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
<p>The department's arm's length bodies and executive agencies have recognised contingent liabilities in relation to high court challenges, assets, land, property and pension schemes for which the Ministry will be liable if they crystallise and exceed the financial capacity of the arm length body.</p>	Unquantifiable

# Department for Transport

## Introduction

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
Section A Tolled Crossings	33,005,000			
Section B Local Authority Transport	163,129,000	-1,250,000		
Section C Highways England (Net)	10,428,000			
Section D Funding Of Other ALBs (Net)	74,561,000	-11,111,000		
Section E Other Railways	447,468,000			
Section F Sustainable Travel	76,739,000	-7,033,000		
Section G Bus Subsidies & Concessionary Fares	1,256,618,000	-152,220,000		
Section H GLA Transport Grants	2,698,888,000			
Section I Crossrail		-804,000		
Section J Aviation, Maritime, Security And Safety	169,615,000	-6,840,000		
Section K Maritime And Coastguard Agency	489,000	-19,781,000		
Section L Motoring Agencies	212,229,000	-10,449,000		
Section M Science, Research And Support Functions		-217,000		
Section N Central Administration	112,546,000			
Section O Support For Passenger Rail Services	5,767,574,000			
Section P High Speed Rail		-25,101,000		
Section Q Transport Development Fund	22,000			
Section R High Speed Two Limited (net)		-140,787,000		
Section S East West Rail Company Limited (net)	601,000			
Section T Network Rail (Net)	687,000,000	-429,653,000		
<b>Total change in Resource DEL (Voted)</b>	<b>11,710,912,000</b>	<b>-805,246,000</b>	<b>10,905,666,000</b>	
Section U Funding Of ALBs (Net)	1,027,000			
<b>Total change in Resource DEL (Non-Voted)</b>	<b>1,027,000</b>		<b>1,027,000</b>	
Section V Highways England (Net)		-2,117,000		
Section W Network Rail (Net)	19,906,000			
Section X Funding Of Other ALBs (Net)		-3,988,000		
Section Y Other Railways		-4,664,000		
Section AA Maritime and Coastguard Agency		-1,430,000		
Section AB Motoring Agencies	70,000			
Section AD High Speed Rail		-2,130,000		
Section AE High Speed Two Limited (net)		-397,000		
Section AF East West Rail Company Limited (net)		-4,999,000		
<b>Total change in Resource AME (Voted)</b>	<b>19,976,000</b>	<b>-19,725,000</b>	<b>251,000</b>	

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section AG Funding Of ALBs (Net)		-254,000	
<b>Total change in Resource AME (Non-Voted)</b>		<b>-254,000</b>	<b>-254,000</b>
Section A Tolloed Crossings		-437,000	
Section B Local Authority Transport	100,000,000	-314,455,000	
Section C Highways England (Net)		-376,271,000	
Section D Funding Of Other ALBs (Net)		-2,984,000	
Section E Other Railways	11,947,000		
Section F Sustainable Travel	173,303,000	-26,737,000	
Section G Bus Subsidies & Concessionary Fares	75,830,000		
Section I Crossrail	796,000,000		
Section J Aviation, Maritime, Security And Safety	52,164,000	-19,195,000	
Section K Maritime And Coastguard Agency		-61,389,000	
Section L Motoring Agencies	167,835,000		
Section M Science, Research And Support Functions		-1,831,000	
Section N Central Administration	9,636,000		
Section O Support For Passenger Rail Services	387,127,000		
Section P High Speed Rail		-244,193,000	
Section Q Transport Development Fund	5,349,000		
Section R High Speed Two Limited (net)		-808,335,000	
Section S East West Rail Company Limited (net)	954,000		
Section T Network Rail (Net)	431,488,000	-154,290,000	
<b>Total change in Capital DEL (Voted)</b>	<b>2,211,633,000</b>	<b>-2,010,117,000</b>	<b>201,516,000</b>
Section U Funding Of ALBs (Net)			
	1,000		
<b>Total change in Capital DEL (Non-Voted)</b>	<b>1,000</b>		<b>1,000</b>
Section V Highways England (Net)	82,004,000		
Section Y Other Railways			
Section AD High Speed Rail		-83,262,000	
Section AE High Speed Two Limited (net)	1,259,000		
<b>Total change in Capital AME (Voted)</b>	<b>83,263,000</b>	<b>-83,262,000</b>	<b>1,000</b>
Revisions to the net cash requirement reflecting the changes to resource and capital	10,225,000,000		
Revisions to the net cash requirement reflecting a reduction in creditors (accruals vs expenditure) and an increase in debtors (delay of TfL refund)	414,984,000		
<b>Total change in Net Cash Requirement</b>	<b>10,639,984,000</b>		<b>10,639,984,000</b>



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource †	10,905,666,000	1,027,000	10,906,693,000
Capital †	201,516,000	1,000	201,517,000
<b>Annually Managed Expenditure</b>			
Resource	251,000	-254,000	-3,000
Capital	1,000	-	1,000
<b>Total Net Budget</b>			
Resource	10,905,917,000	773,000	10,906,690,000
Capital	201,517,000	1,000	201,518,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement †</b>	<b>10,639,984,000</b>		

Supplementary 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.

\* Public Sector Decarbonisation Scheme.

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.

\* Public Sector Decarbonisation Scheme.

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## Part I

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### **Annually Managed Expenditure:**

#### Expenditure arising from:

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

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.

† £5,808,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £4,574,000,000 resource DEL and £1,234,000,000 capital DEL spending supporting the services provided for under sections A, B, D, F, G, H, I, J, L and O of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2021.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
302,047	13,877,049	9,525	10,896,141	311,572	24,773,190	18,063,758	201,516	18,265,274
<i>Of which:</i>								
A Tolled Crossings								
-	-114,698	-	33,005	-	-81,693	750	-437	313
B Local Authority Transport								
-	372,060	-	161,879	-	533,939	2,616,440	-214,455	2,401,985
C Highways England (net)								
44,000	2,696,000	-25	10,453	43,975	2,706,453	3,831,000	-376,271	3,454,729
D Funding of Other ALBs (net)								
932	-26,361	325	63,125	1,257	36,764	99,800	-2,984	96,816
E Other Railways								
-	-322,553	-	447,468	-	124,915	103,751	11,947	115,698
F Sustainable Travel								
-	114,116	-	69,706	-	183,822	617,432	146,566	763,998
G Bus Subsidies & Concessionary Fares								
-	486,878	-	1,104,398	-	1,591,276	4,860	75,830	80,690
H GLA Transport Grants								
-	3,000	-	2,698,888	-	2,701,888	-	-	-
I Crossrail								
-	2,577	-	-804	-	1,773	-	796,000	796,000
J Aviation, Maritime, Security and Safety								
-	98,147	-	162,775	-	260,922	33,065	32,969	66,034
K Maritime and Coastguard Agency								
8,241	387,744	-1,318	-17,974	6,923	369,770	104,560	-61,389	43,171
L Motoring Agencies								
-	66,872	-	201,780	-	268,652	57,512	167,835	225,347
M Science, Research and Support Functions								
-	25,791	-	-217	-	25,574	32,071	-1,831	30,240
N Central Administration								
245,010	48,684	12,210	100,336	257,220	149,020	35,728	9,636	45,364
O Support for Passenger Rail Services								
-	2,859,899	-	5,767,574	-	8,627,473	-	387,127	387,127
P High Speed Rail								
-	101,734	-	-25,101	-	76,633	711,530	-244,193	467,337
Q Transport Development Fund								
-	-	-	22	-	22	430,721	5,349	436,070
R High Speed Two Limited (net)								
3,307	251,399	-1,298	-139,489	2,009	111,910	4,056,500	-808,335	3,248,165
S East West Rail Company Limited (net)								
557	35,319	-369	970	188	36,289	900	954	1,854
T Network Rail (net)								
-	6,790,441	-	257,347	-	7,047,788	5,327,138	277,198	5,604,336

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Non Voted Expenditure								
100	13,076	-85	1,112	15	14,188	-	1	1
Of which:								
U Funding of Other ALBs (net)								
100	13,076	-85	1,112	15	14,188	-	1	1
Total Spending in DEL								
		9,440	10,897,253			201,517		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	2,408,378	-	251	-	2,408,629	469,600	1	469,601
Of which:								
V Highways England (net)								
-	10,000	-	-2,117	-	7,883	50,000	82,004	132,004
W Network Rail (net)								
-	2,036,019	-	19,906	-	2,055,925	-	-	-
X Funding of Other ALBs (net)								
-	82,050	-	-3,988	-	78,062	-	-	-
Y Other Railways								
-	180,148	-	-4,664	-	175,484	-	-	-
AA Maritime and Coastguard Agency								
-	2,430	-	-1,430	-	1,000	-	-	-
AB Motoring Agencies								
-	-1,591	-	70	-	-1,521	-	-	-
AD High Speed Rail								
-	1,000	-	-2,130	-	-1,130	439,600	-83,262	356,338
AE High Speed Two Limited (net)								
-	-	-	-397	-	-397	-	1,259	1,259
AF East West Rail Company Limited (net)								
-	5,000	-	-4,999	-	1	-	-	-
Non Voted Expenditure								
-	145	-	-254	-	-109	-	-	-
Of which:								
AG Funding of Other ALBs (net)								
-	145	-	-254	-	-109	-	-	-
Total Spending in AME								
		-	-3			1		

£'000

£'000

<b>Net Cash Requirement</b>	<b>29,624,220</b>	<b>10,639,984</b>	<b>40,264,204</b>
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## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
327,879	-16,307	311,572	25,785,543	-1,012,353	24,773,190	18,406,123	-140,849	18,265,274
<i>Of which:</i>								
A Tolled Crossings								
-	-	-	33,202	-114,895	-81,693	313	-	313
B Local Authority Transport								
-	-	-	533,939	-	533,939	2,401,985	-	2,401,985
C Highways England (net)								
43,975	-	43,975	2,706,453	-	2,706,453	3,454,729	-	3,454,729
D Funding of Other ALBs (net)								
1,257	-	1,257	36,764	-	36,764	96,816	-	96,816
E Other Railways								
-	-	-	291,298	-166,383	124,915	115,698	-	115,698
F Sustainable Travel								
-	-	-	184,757	-935	183,822	763,998	-	763,998
G Bus Subsidies & Concessionary Fares								
-	-	-	1,595,265	-3,989	1,591,276	80,690	-	80,690
H GLA Transport Grants								
-	-	-	2,701,888	-	2,701,888	-	-	-
I Crossrail								
-	-	-	1,803	-30	1,773	796,000	-	796,000
J Aviation, Maritime, Security and Safety								
-	-	-	490,171	-229,249	260,922	66,034	-	66,034
K Maritime and Coastguard Agency								
7,471	-548	6,923	382,479	-12,709	369,770	43,171	-	43,171
L Motoring Agencies								
-	-	-	690,740	-422,088	268,652	266,195	-40,848	225,347
M Science, Research and Support Functions								
-	-	-	25,576	-2	25,574	30,240	-	30,240
N Central Administration								
272,979	-15,759	257,220	179,701	-30,681	149,020	145,365	-100,001	45,364
O Support for Passenger Rail Services								
-	-	-	8,658,865	-31,392	8,627,473	387,127	-	387,127
P High Speed Rail								
-	-	-	76,633	-	76,633	467,337	-	467,337
Q Transport Development Fund								
-	-	-	22	-	22	436,070	-	436,070
R High Speed Two Limited (net)								
2,009	-	2,009	111,910	-	111,910	3,248,165	-	3,248,165
S East West Rail Company Limited (net)								
188	-	188	36,289	-	36,289	1,854	-	1,854

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Net	Programme			Gross	Income	Net
Gross	Income		Gross	Income	Net			
1	2	3	4	5	6	7	8	9
T Network Rail (net)								
-	-	-	7,047,788	-	7,047,788	5,604,336	-	5,604,336
<b>Non-voted expenditure</b>								
15	-	15	14,188	-	14,188	1	-	1
<i>Of which:</i>								
U Funding of Other ALBs (net)								
15	-	15	14,188	-	14,188	1	-	1
<b>Total Spending in DEL</b>								
327,894	-16,307	311,587	25,799,731	-1,012,353	24,787,378	18,406,124	-140,849	18,265,275
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	2,588,363	-179,734	2,408,629	489,601	-20,000	469,601
<i>Of which:</i>								
V Highways England (net)								
-	-	-	7,883	-	7,883	132,004	-	132,004
W Network Rail (net)								
-	-	-	2,055,925	-	2,055,925	-	-	-
X Funding of Other ALBs (net)								
-	-	-	78,062	-	78,062	-	-	-
Y Other Railways								
-	-	-	355,218	-179,734	175,484	-	-	-
Z Aviation, Maritime, Security and Safety								
-	-	-	-1,726	-	-1,726	-	-20,000	-20,000
AA Maritime and Coastguard Agency								
-	-	-	1,000	-	1,000	-	-	-
AB Motoring Agencies								
-	-	-	-1,521	-	-1,521	-	-	-
AC Central Administration								
-	-	-	95,048	-	95,048	-	-	-
AD High Speed Rail								
-	-	-	-1,130	-	-1,130	356,338	-	356,338
AE High Speed Two Limited (net)								
-	-	-	-397	-	-397	1,259	-	1,259
AF East West Rail Company Limited (net)								
-	-	-	1	-	1	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	-109	-	-109	-	-	-
<i>Of which:</i>								
AG Funding of Other ALBs (net)								
-	-	-	-109	-	-109	-	-	-
<b>Total Spending in AME</b>								
-	-	-	2,588,254	-179,734	2,408,520	489,601	-20,000	469,601

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Total for Estimate</b>								
327,894	-16,307	311,587	28,387,985	-1,192,087	27,195,898	18,895,725	-160,849	18,734,876
<i>Of which:</i>								
<b>Voted Expenditure</b>								
327,879	-16,307	311,572	28,373,906	-1,192,087	27,181,819	18,895,724	-160,849	18,734,875
<b>Non Voted Expenditure</b>								
15	-	15	14,079	-	14,079	1	-	1



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>16,600,795</b>	<b>10,906,690</b>	<b>27,507,485</b>
<b>Net Capital Requirement</b>	<b>18,533,358</b>	<b>201,518</b>	<b>18,734,876</b>
<b>Accruals to cash adjustments</b>	<b>-5,496,612</b>	<b>-467,450</b>	<b>-5,964,062</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-25,294,001	626,731	-24,667,270
Add cash grant-in-aid	18,335,346	-1,156,378	17,178,968
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-190,850	-97,216	-288,066
New provisions and adjustments to previous provisions	-124,252	1,566	-122,686
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60,793	118,999	58,206
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	260,000	260,000
Increase (-) / Decrease (+) in creditors	1,072,565	154,984	1,227,549
Use of provisions	765,373	-376,136	389,237
<b>Removal of non-voted budget items</b>	<b>-13,321</b>	<b>-774</b>	<b>-14,095</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-13,321	-774	-14,095
<b>Net Cash Requirement</b>	<b>29,624,220</b>	<b>10,639,984</b>	<b>40,264,204</b>

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

	£'000
	Revised Plans
Gross Administration Costs	327,894
<i>Less:</i>	
Administration DEL Income	-16,307
<b>Net Administration Costs</b>	<b>311,587</b>
Gross Programme Costs	32,292,238
<i>Less:</i>	
Programme DEL Income	-1,120,744
Programme AME Income	-179,734
Non-budget income	-
<b>Net Programme Costs</b>	<b>30,991,760</b>
<b>Total Net Operating Costs</b>	<b>31,303,347</b>
<i>Of which:</i>	
Resource DEL	25,040,127
Capital DEL	3,795,863
Resource AME	2,467,357
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-3,795,863
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	1
<b>Total Resource Budget</b>	<b>27,507,485</b>
<i>Of which:</i>	
Resource DEL	25,098,965
Resource AME	2,408,520
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>27,507,485</b>

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

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-1,028,660</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-16,259
<i>Of which:</i>	
K Maritime and Coastguard Agency	-548
N Central Administration	-15,711
Other Income	-48
<i>Of which:</i>	
N Central Administration	-48
Total Administration	-16,307
Programme	
EU Grants Received	-223,104
<i>Of which:</i>	
J Aviation, Maritime, Security and Safety	-223,104
Sales of Goods and Services	-422,903
<i>Of which:</i>	
A Tolled Crossings	-114,895
E Other Railways	-111,161
F Sustainable Travel	-9
G Bus Subsidies & Concessionary Fares	-3,577
J Aviation, Maritime, Security and Safety	-1,911
K Maritime and Coastguard Agency	-12,709
L Motoring Agencies	-177,309
M Science, Research and Support Functions	-2
N Central Administration	-265
O Support for Passenger Rail Services	-1,065
Interest and Dividends	-10,449
<i>Of which:</i>	
I Crossrail	-30
N Central Administration	-10,419
Other Income	-355,545
<i>Of which:</i>	
E Other Railways	-55,222
F Sustainable Travel	-926
G Bus Subsidies & Concessionary Fares	-412
J Aviation, Maritime, Security and Safety	-4,234
L Motoring Agencies	-244,427
N Central Administration	-19,997
O Support for Passenger Rail Services	-30,327
Taxation	-352
<i>Of which:</i>	
L Motoring Agencies	-352
Total Programme	-1,012,353

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

£'000

Revised  
Plans

**Voted Resource AME** **-179,734**

*Of which:*

Programme

Interest and Dividends

-179,734

*Of which:*

Y Other Railways

-179,734

Total Programme

-179,734

**Total Voted Resource Income** **-1,208,394**

**Voted Capital DEL** **-140,849**

*Of which:*

Programme

Other Grants

-100,001

*Of which:*

N Central Administration

-100,001

Other Income

-8,390

*Of which:*

L Motoring Agencies

-8,390

Repayments

-32,458

*Of which:*

L Motoring Agencies

-32,458

Total Programme

-140,849

**Voted Capital AME** **-20,000**

*Of which:*

Programme

Repayments

-20,000

*Of which:*

J Aviation, Maritime, Security and Safety

-20,000

Total Programme

-20,000

**Total Voted Capital Income** **-160,849**

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

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

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-35,282	-	-35,282
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-20,000	-	-20,000
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-226,697	-	-226,697
<b>Total</b>	-	-	-	<b>-281,979</b>	-	<b>-281,979</b>

### Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Income from river crossings	-	-	-	-8,197	-	-8,197
Payment of interest on loan issued to Greater London Authority for Crossrail	-	-	-	-25,360	-	-25,360
<b>Annually Managed Expenditure</b>						
Repayment of a loan with interest issued to the General Lighthouse Authority	-	-	-	-21,725	-	-21,725
<b>Non-Budget</b>						
DVLA cherished transfer/sale of marks	-	-	-	-150,000	-	-150,000
Rail franchise settlements	-	-	-	-68,793	-	-68,793
Fine income levied by the Office of Rail and Road	-	-	-	-5,000	-	-5,000
Profit on property disposals by Maritime & Coastguard Agency	-	-	-	-2,904	-	-2,904
<b>Total</b>	-	-	-	<b>-281,979</b>	-	<b>-281,979</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Bernadette Kelly
<b>Executive Agency Accounting Officers:</b>	
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
Loveday Ryder 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.

<b>ALB Accounting Officers:</b>	
Nick Harris, Acting 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	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	2,750,428	3,454,729	4,800,000
D	Air Travel Trust	20,175	-	-
D	British Transport Police Authority	12,180	13,357	-
D	DfT OLR Holdings Ltd	-901	83,001	-
D	Rail Passenger Council	6,567	458	6,820
R	High Speed 2	113,919	3,248,165	3,458,083
S	East West Rail	36,477	1,854	37,650
T	Network Rail	7,047,788	5,604,336	8,876,415
V	Highways England	7,883	132,004	-
W	Network Rail	2,055,925	-	-
X	Air Travel Trust	-3,838		
X	British Transport Police Authority	81,900		
AE	High Speed 2	-397	1,259	-
AF	East West Rail	1	-	-
<b>Total</b>		<b>12,128,107</b>	<b>12,539,163</b>	<b>17,178,968</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Statutory liabilities:</b>	
Channel Tunnel Act 1987, s 25, 26 and 29 : potential liabilities in the event of termination of Eurotunnel's concession.	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
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.	1,213,732
CTRL Act 1996. Undertaking under the HS1 concession agreement .	4,705,000
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
Legacy liabilities for railway structures sold by British Rail and transferred from BRBR on its abolition.	Unquantifiable
<b>Non-statutory liabilities:</b>	
Reinstatement of International Maritime Organisation (IMO) building, and abatement of rent, if IMO building destroyed; and rehousing of IMO during rebuilding.	91,000
Highways England third party claims.	21,720
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.	Unquantifiable



## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
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.	743,000
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.	5,900,000
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.	1,335,400
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.	167,500
Other contingent liabilities, including legal claims.	930,452
Indemnities to stakeholders relating to infrastructure works, comprising quantifiable (disclosed) and unquantifiable elements. This comprises existing indemnities that have now been classified separately due to materiality, and indemnities given since the Main Estimate.	177,000
Letter of comfort has been issued to provide an indemnity in relation to interventions due to Covid-19.	Unquantifiable

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail		Body	£'000
RDEL-J	International Civil Aviation Organisation		2,533
RDEL-J	European Civil Aviation Conference		179

## 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

Renewable Transport Fuel Obligation	-43,279
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<b>Total</b>	<b>-43,279</b>
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# Department for Business, Energy and Industrial Strategy

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Claim on the Reserve for Covid-19 Business Support Grants (Section A)	10,379,146,000		
ii. Transfer in of funding from Cabinet Office for Business Readiness (Section A)	3,585,000		
iii. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section A)	106,000		
iv. Transfer in of funding from Department for Digital, Culture, Media and Sport for Hospitality Team Programme (Section A)	99,000		
v. Transfer in of funding from Department for International Trade for Digital Catapult Project (Section A)	34,000		
vi. Offsetting increase in income and expenditure for Trade Credit Reinsurance scheme (Section A)	145,000,000	-145,000,000	
vii. Transfer of funding to Security and Intelligence Agencies (Section A)		-144,000	
viii. Decrease in Deliver an ambitious industrial strategy (Section A) reflecting movement of resources between sections		-71,849,000	
ix. Increase in income for Trade Credit Reinsurance scheme (Section A)		-220,000,000	
x. Surrender of unused funding for Deliver an ambitious industrial strategy (Section A)		-837,848,000	
xi. Increase in Maximise investment opportunities and bolster UK interests (Section B) reflecting movement of resources between sections	22,000,000		
xii. Transfer in of funding from Department for Digital, Culture, Media and Sport for Citizens Advice Bureau (Section C)	12,000,000		
xiii. Additional funding from the Reserve for Shared Outcomes Fund - Open Regulation Platform (Section C)	50,000		
xiv. Decrease in Promote competitive markets and responsible business practices (Section C) reflecting movement of resources between sections		-801,000	
xv. Additional funding from the Reserve for Net Zero Buildings (Section D)	89,200,000		

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
xvi. Increase in Delivering affordable energy for households and businesses (Section D) reflecting movement of resources between sections	15,840,000		
xvii. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section D)	360,000		
xviii. Transfer of funding to Department for Health and Social Care for National Health Service for Low Carbon Skills Fund (Section D)		-127,000	
xix. Transfer of funding to Ministry of Defence for Low Carbon Skills Fund (Section D)		-948,000	
xx. Transfer of funding to Cabinet Office for Government Property Agency for Low Carbon Skills Fund (Section D)		-1,527,000	
xxi. Transfer of funding to Ministry of Justice for Low Carbon Skills Fund (Section D)		-3,307,000	
xxii. Increase in Ensuring that our energy system is reliable and secure (Section E) reflecting movement of resources between sections	1,870,000		
xxiii. Increase in Taking action on climate change and decarbonisation (Section F) reflecting movement of resources between sections	29,556,000		
xxiv. Additional funding from the Reserve for Expected Credit Losses (Section F)	11,676,000		
xxv. Transfer in of funding from Foreign, Commonwealth and Development Office for Prosperity Fund Opportunities Fund (Section F)	350,000		
xxvi. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section F)	218,000		
xxvii. Transfer of funding to Department for Work and Pensions for Health and Safety Executive delivery of Competent Authority functions under NIS (Section F)		-115,000	
xxviii. Transfer in of funding from Security and Intelligence Agencies for Global Threat Reduction and Nuclear Security (Section G)	5,445,000		
xxix. Transfer in of funding from Foreign and Commonwealth Office for Conflict, Stability and Security Fund (Section G)	470,000		
xxx. Surrender of unused funding for British Energy liabilities (Section G)		-2,000,000	
xxxi. Decrease in Managing our energy legacy safely and responsibly (Section G) reflecting movement of resources between sections		-3,202,000	
xxxii. Additional funding from the Reserve for Vaccines Taskforce (Section H)	1,683,904,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
xxxiii. Increase in Science and Research (Section H) reflecting movement of resources between sections	116,051,000		
xxxiv. Additional funding from the Reserve for Expected Credit Losses (Section H)	402,000		
xxxv. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section H)	257,000		
xxxvi. Additional funding from the Reserve for Administration costs for Capability (Section I)	68,521,000		
xxxvii. Transfer in of funding from Cabinet Office for Covid-19 communications (Section I)	1,409,000		
xxxviii. Transfer in of funding from Cabinet Office for capability increase to foreign investment teams (Section I)	754,000		
xxxix. Transfer in of funding from Cabinet Office for return of funds for Better Information for Better Government (Section I)	50,000		
xl. Reduction in DEL funding reflecting net charges under the Cash Management scheme (Section I)		-30,000	
xli. Transfer of funding to Department for Transport for the Electric Vehicle Energy Taskforce project (Section I)		-40,000	
xl.ii. Machinery of Government transfer of PEACE PLUS programme to Northern Ireland Office (Section I)		-44,000	
xl.iii. Transfer of funding to Cabinet Office for centralisation of Special Adviser costs (Section I)		-77,000	
xl.iv. Transfer of funding to Cabinet Office for Election costs relating to the VE Day Bank Holiday (Section I)		-100,000	
xl.v. Transfer of funding to Ministry of Justice for Counter Terrorism (Section I)		-633,000	
xl.vi. Transfer of funding to Security and Intelligence Agencies (Section I)		-900,000	
xl.vii. Surrender of unused funding for Delivering a successful EU Exit (Section I)		-17,200,000	
xl.viii. Decrease in Capability (Section I) reflecting movement of resources between sections		-103,269,000	
xl.ix. Increase in Government as Shareholder (Section J) reflecting movement of resources between sections	1,005,461,000		
i. Additional funding from the Reserve for Covid-19 business support loan schemes (Section J)	633,900,000		
ii. Additional funding from the Reserve for Business Support Helpline (Section J)	1,300,000		
iii. Decrease in Deliver an ambitious industrial strategy (ALB) net (Section K) reflecting movement of resources between sections		-11,413,000	

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
liii. Surrender of unused funding for South Tees Site Company (Section K)		-17,221,000	
liv. Increase in Promote competitive markets and responsible business practices (ALB) net (Section L) reflecting movement of resources between sections	2,888,000		
lv. Additional funding from the Reserve for Net Zero Buildings for Salix (Section N)	4,800,000		
lvi. Increase in Taking action on climate change and decarbonisation (ALB) net (Section N) reflecting movement of resources between sections	532,000		
lvii. Increase in Managing our energy legacy safely and responsibly (ALB) net (Section O) reflecting movement of resources between sections	7,850,000		
lviii. Transfer in of funding from Department of Health and Social Care for Civil Nuclear Police Authority PPE (Section O)	151,000		
lix. Additional funding from the Reserve for Expected Credit Losses for UK Research and Innovation (Section P)	6,479,000		
lx. Increase in Science and Research (ALB) net (Section P) reflecting movement of resources between sections	4,394,000		
lxi. Transfer in of funding from Security and Intelligence Agencies for Digital Security by Design (Section P)	3,500,000		
lxii. Switch of funding from Resource to Capital DEL for Digital Security by Design (Section P)		-3,500,000	
lxiii. Surrender of unused funding for depreciation and impairments for UK Research and Innovation (Section P)		-32,055,000	
lxiv. Increase in Capability (ALB) net (Section Q) reflecting movement of resources between sections	100,000		
lxv. Additional funding from the Reserve for British Business Bank for Expected Credit Losses (Section R)	64,950,000		
lxvi. Additional funding from the Reserve for NLF interest (Section R)	5,800,000		
lxvii. Decrease in Government as Shareholder (ALB) net (Section R) reflecting movement of resources between sections		-1,016,008,000	
lxviii. Additional funding from the Reserve for Nuclear Decommissioning Authority to reflect expenditure profiles (Section S)	141,000,000		
lxix. Surrender of unused funding for Administration costs for Nuclear Decommissioning Authority (Section S)		-9,800,000	



£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
lxx. Reduction in expenditure for the Nuclear Decommissioning Authority (Section S) offset by decrease in Non-Voted DEL CFER		-229,000,000	
<b>Total change in Resource DEL (Voted)</b>	<b>14,471,458,000</b>	<b>-2,728,158,000</b>	<b>11,743,300,000</b>
i. Decrease in Nuclear Decommissioning Authority income (Section T) offset by reduction in Voted DEL expenditure	229,000,000		
<b>Total change in Resource DEL (Non-Voted)</b>	<b>229,000,000</b>		<b>229,000,000</b>
i. Changes in provision based on latest forecasts for Deliver an ambitious industrial strategy liabilities (Section U)		-9,565,751,000	
ii. Increase in provision based on latest forecasts for Shared Parental Leave (Section V)	3,000,000		
iii. Changes in provision based on latest forecasts for Promote competitive markets and responsible business practices (Section V)	1,359,000		
iv. Changes in provision based on latest forecasts for Delivering affordable energy for households and businesses (Section W)	94,000,000		
v. Changes in provision based on latest forecasts for Taking action on climate change and decarbonisation (Section X)	100,000		
vi. Changes in provision based on latest forecasts for Managing our energy legacy safely and responsibly liabilities (Section Y)		-1,019,000	
vii. Changes in provision based on latest forecasts for Science and Research liabilities (Section Z)	20,320,062,000		
viii. Changes in provision based on latest forecasts for core Department liabilities (Section AA)	71,641,000		
ix. Changes in provision based on latest forecasts for Government as Shareholder (Section AB)	285,000,000		
x. Changes in provision based on latest forecasts for Deliver an ambitious industrial strategy (ALB) net liabilities (Section AD)	1,500,000		
xi. Changes in provision based on latest forecasts for Promote competitive markets and responsible business practices (ALB) net liabilities (Section AE)		-370,000	
xii. Increase in provision for Low Carbon Contracts Company (Section AF) movements in fair value	8,000,000,000		
xiii. Changes in provision based on latest forecasts for Taking action on climate change and decarbonisation (ALB) net liabilities (Section AF)	57,000		

	£		
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
xiv. Changes in provision based on latest forecasts for Managing our energy legacy safely and responsibly (ALB) net liabilities (Section AG)	124,246,000		
xv. Changes in provision based on latest forecasts for Science and Research (ALB) net liabilities (Section AH)	101,127,000		
xvi. Changes in provision based on latest forecasts for Capability (ALB) net liabilities (Section AI)	539,000		
xvii. Changes in provision based on latest forecasts for Government as Shareholder (ALB) net liabilities (Section AJ)		-11,464,463,000	
xviii. Changes in provision based on latest forecasts for Nuclear Decommissioning Authority Nuclear Provision and other non-cash costs (Section AK)	364,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>29,366,631,000</b>	<b>-21,031,603,000</b>	<b>8,335,028,000</b>
i. Increase in provision based on latest forecasts for Redundancy Payments (Section AM)	224,000,000		
<b>Total change in Resource AME (Non-Voted)</b>	<b>224,000,000</b>		<b>224,000,000</b>
i. Additional funding from the Reserve for Deliver an ambitious industrial strategy (Section A)	524,203,000		
ii. Increase in Deliver an ambitious industrial strategy (Section A) reflecting movement of resources between sections	109,358,000		
iii. Transfer of funding to Department for Environment, Food and Rural Affairs for scrap metal research (Section A)		-40,000	
iv. Transfer of funding to Department for International Trade for Education Programme (Section A)		-700,000	
v. Reduction in Budget to account for increased receipts for Deliver an ambitious industrial strategy (Section A)		-86,970,000	
vi. Decrease in Maximise investment opportunities and bolster UK interests (Section B) reflecting movement of resources between sections		-100,000	
vii. Additional funding from the Reserve for Promote competitive markets and responsible business practices (Section C)	56,000,000		
viii. Increase in Promote competitive markets and responsible business practices (Section C) reflecting movement of resources between sections	4,891,000		
ix. Additional funding from the Reserve for Net Zero Buildings (Section D)	1,240,000,000		
x. Transfer of funding to Welsh Assembly Government for public sector energy efficiency (Section D)		-4,011,000	

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
xi. Transfer of funding to Scottish Government for public sector energy efficiency (Section D)		-7,246,000	
xii. Transfer of funding to Department for Education for public sector energy efficiency (Section D)		-8,644,000	
xiii. Decrease in Delivering affordable energy for households and businesses (Section D) reflecting movement of resources between sections		-69,299,000	
xiv. Increase in Ensuring that our energy system is reliable and secure (Section E) reflecting movement of resources between sections	7,200,000		
xv. Decrease in Taking action on climate change and decarbonisation (Section F) reflecting movement of resources between sections		-2,520,000	
xvi. Surrender of unused funding for Heat Network Improvement Programme (Section F)		-32,000,000	
xvii. Additional funding from the Reserve for the Nuclear Liabilities Fund (Section G)	5,070,000,000		
xviii. Transfer in of funding from Security and Intelligence Agencies for Global Threat Reduction and Nuclear Security (Section G)	2,550,000		
xix. Increase in Managing our energy legacy safely and responsibly (Section G) reflecting movement of resources between sections	1,400,000		
xx. Additional funding from the Reserve for Science and Research (Section H)	103,439,000		
xxi. Additional funding from the Reserve for Vaccines Taskforce (Section H)	18,366,000		
xxii. Transfer of funding to Northern Ireland Executive for Research and Development (Section H)		-381,000	
xxiii. Transfer of funding to Welsh Assembly Government for Research and Development (Section H)		-655,000	
xxiv. Transfer of funding to Foreign, Commonwealth and Development Office for Global Partnership Fund (Section H)		-787,000	
xxv. Transfer of funding to Scottish Government for Research and Development (Section H)		-1,135,000	
xxvi. Surrender of unused funding for Science and Research (Section H)		-30,297,000	
xxvii. Surrender of unused funding for Official Development Assistance for Science and Research (Section H)		-124,900,000	
xxviii. Decrease in Science and Research (Section H) reflecting movement of resources between sections		-809,957,000	
xxix. Transfer of funding to Foreign and Commonwealth Office for Science and Innovation Network (Section I)		-350,000	

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
xxx. Surrender of unused funding for delivering a successful EU Exit (Section I)		-23,729,000	
xxxi. Decrease in Capability (Section I) reflecting movement of resources between sections		-122,213,000	
xxxii. Additional funding from the Reserve for Future Fund (Section J)	1,100,000,000		
xxxiii. Increase in Government as Shareholder (Section J) reflecting movement of resources between sections	97,215,000		
xxxiv. Surrender of unused funding for Covid-19 business support loans (Section J)		-324,000,000	
xxxv. Increase in Promote competitive markets and responsible business practices (ALB) net (Section L) reflecting movement of resources between sections	1,429,000		
xxxvi. Increase in Taking action on climate change and decarbonisation (ALB) net (Section N) reflecting movement of resources between sections	65,173,000		
xxxvii. Surrender of unused funding for Public Sector Energy Efficiency loans (Section N)		-62,000,000	
xxxviii. Increase in Managing our energy legacy safely and responsibly (ALB) net (Section O) reflecting movement of resources between sections	10,150,000		
xxxix. Increase in Science and Research (ALB) net (Section P) reflecting movement of resources between sections	790,307,000		
xl. Additional funding from the Reserve for Science and Research (ALB) net (Section P)	313,807,000		
xli. Transfer in of funding from Ministry of Housing, Communities and Local Government for asset transfers (Section P)	10,455,000		
xl.ii. Switch of funding from Resource to Capital DEL for Digital Security by Design (Section P)	3,500,000		
xl.iii. Transfer in of funding from Ministry of Defence for Science and Technology Facilities Council for EPAC contribution (Section P)	2,000,000		
xliv. Change in provision for British Business Bank (Section R)	259,761,000		
xl. Transfer in of funding from Security and Intelligence Agencies for British Technology Investments (Section R)	1,000,000		
xlvi. Decrease in Government as Shareholder (ALB) net (Section R) reflecting movement of resources between sections		-83,034,000	

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
xlvi. Surrender of unused funding for British Business Bank and British Technology Investments (Section R)		-99,700,000	
xlvi. Surrender of unused funding for the Nuclear Decommissioning Authority (Section S)		-140,000,000	
xlix. Surrender of funding to reflect forecast expenditure profiles for Nuclear Decommissioning Authority (Section S)		-141,000,000	
<b>Total change in Capital DEL (Voted)</b>	<b>9,792,204,000</b>	<b>-2,175,668,000</b>	<b>7,616,536,000</b>
i. Changes in provision for Clean Growth Fund (Section X)	3,250,000		
ii. Changes in provision based on latest forecasts for Managing our energy legacy safely and responsibly (Section Y)		-2,034,000	
iii. Change in provision based on latest forecasts for Government as Shareholder (Section AB)	31,430,000,000		
iv. Changes in provision based on latest forecasts for Government as Shareholder (ALB) net (Section AJ)	46,870,000		
<b>Total change in Capital AME (Voted)</b>	<b>31,480,120,000</b>	<b>-2,034,000</b>	<b>31,478,086,000</b>
i. Increase in provision for Prior Period Adjustment in respect of Civil Nuclear Police Authority Accounting Policy Change (Section AN)	7,983,000		
<b>Total change in Non-Budget</b>	<b>7,983,000</b>		<b>7,983,000</b>
Revisions to the net cash requirement reflect not only the changes to resources and capital as set out above (excluding non-cash items) but also changes in grant-in-aid requirements of Arms Length Bodies, call on certain financial guarantees and outstanding balances of Promissory Notes	20,448,361,000		
<b>Total change in Net Cash Requirement</b>	<b>20,448,361,000</b>		<b>20,448,361,000</b>

**Part I**

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	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource †† ††† †††† †††††	11,743,300,000	229,000,000	11,972,300,000
Capital † ††††	7,616,536,000	-	7,616,536,000
<b>Annually Managed Expenditure</b>			
Resource	8,335,028,000	224,000,000	8,559,028,000
Capital	31,478,086,000	-	31,478,086,000
<b>Total Net Budget</b>			
Resource	20,078,328,000	453,000,000	20,531,328,000
Capital	39,094,622,000	-	39,094,622,000
<b>Non-Budget Expenditure</b>	7,983,000		
<b>Net cash requirement † †† ††† †††† †††††</b>	<b>20,448,361,000</b>		

Supplementary 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.

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## Part I

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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.



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## Part I

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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.

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

#### Expenditure arising from:

\* Prior period adjustments.

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

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## Part I

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† £5,070,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £5,070,000,000 capital DEL spending supporting the services provided for under section G of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2021.

†† £2,262,587,000 has been advanced from the Contingencies Fund to provide cash in respect of £2,262,587,000 resource DEL spending supporting the services provided for under section A of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2021.

††† £5,023,479,000 has been advanced from the Contingencies Fund to provide cash in respect of £5,023,479,000 resource DEL spending supporting the services provided for under section A of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2021.

†††† £2,819,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £1,459,000,000 resource DEL, £1,110,000,000 capital DEL and £250,000,000 cash spending supporting the services provided for under sections A, H and J of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2021.

††††† Responsibility for the PEACE PLUS programme, was transferred to the Northern Ireland Office on 7 September 2020. Within the overall changes sought in this estimate, the specific changes relating to this Machinery of Government transfer are:

- (a) Departmental Expenditure Limit – Resource (voted) is reduced by £44,000; and
- (b) the Net Cash Requirement is reduced by £44,000.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
573,389	16,229,419	41,370	11,701,930	614,759	27,931,349	13,522,848	7,616,536	21,139,384
<i>Of which:</i>								
A Deliver an ambitious industrial strategy								
-	12,694,436	-	9,253,129	-	21,947,565	-307,300	545,851	238,551
B Maximise investment opportunities and bolster UK interests								
-	65,060	-	22,000	-	87,060	492,100	-100	492,000
C Promote competitive markets and responsible business practices								
1,540	192,843	4,938	6,311	6,478	199,154	22,623	60,891	83,514
D Delivering affordable energy for households and businesses								
-	34,268	-	99,491	-	133,759	89,700	1,150,800	1,240,500
E Ensuring that our energy system is reliable and secure								
-	14,240	-	1,870	-	16,110	300	7,200	7,500
F Taking action on climate change and decarbonisation								
-	15,805	-	41,685	-	57,490	440,570	-34,520	406,050
G Managing our energy legacy safely and responsibly								
-	215,461	-	713	-	216,174	-	5,073,950	5,073,950
H Science and Research								
398	3,294	-398	1,801,012	-	1,804,306	1,789,689	-846,307	943,382
I Capability								
476,969	229,324	42,531	-94,090	519,500	135,234	153,679	-146,292	7,387
J Government as Shareholder								
-	72,738	-	1,640,661	-	1,713,399	25,545	873,215	898,760
K Deliver an ambitious industrial strategy (ALB) net								
-	43,010	-	-28,634	-	14,376	-	-	-
L Promote competitive markets and responsible business practices (ALB) net								
8,669	49,671	-	2,888	8,669	52,559	1,160	1,429	2,589
N Taking action on climate change and decarbonisation (ALB) net								
5,135	1	532	4,800	5,667	4,801	275	3,173	3,448
O Managing our energy legacy safely and responsibly (ALB) net								
7,941	17,596	103	7,898	8,044	25,494	11,600	10,150	21,750
P Science and Research (ALB) net								
4,300	275,300	5,301	-26,483	9,601	248,817	8,131,694	1,120,069	9,251,763
Q Capability (ALB) net								
1,500	-	100	-	1,600	-	-	-	-
R Government as Shareholder (ALB) net								
1,937	989,371	-1,937	-943,321	-	46,050	585,213	78,027	663,240
S NDA and SLC expenditure (ALB) net								
65,000	1,317,000	-9,800	-88,000	55,200	1,229,000	2,086,000	-281,000	1,805,000
<b>Non Voted Expenditure</b>								
-	-862,000	-	229,000	-	-633,000	-	-	-
<i>Of which:</i>								
T Nuclear Decommissioning Authority Income (CFER)								
-	-862,000	-	229,000	-	-633,000	-	-	-
<b>Total Spending in DEL</b>								
		41,370	11,930,930				7,616,536	

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	14,349,498	-	8,335,028	-	22,684,526	792,112	31,478,086	32,270,198
<i>Of which:</i>								
U Deliver an ambitious industrial strategy								
-	-73,373	-	-9,565,751	-	-9,639,124	-	-	-
V Promote competitive markets and responsible business practices								
-	87,133	-	4,359	-	91,492	-	-	-
W Delivering affordable energy for households and businesses								
-	-	-	94,000	-	94,000	-	-	-
X Taking action on climate change and decarbonisation								
-	-	-	100	-	100	-	3,250	3,250
Y Managing our energy legacy safely and responsibly								
-	-147,336	-	-1,019	-	-148,355	29,382	-2,034	27,348
Z Science and Research								
-	70,489	-	20,320,062	-	20,390,551	-	-	-
AA Capability								
-	-70,681	-	71,641	-	960	-	-	-
AB Government as Shareholder								
-	28,585	-	285,000	-	313,585	800,000	31,430,000	32,230,000
AD Deliver an ambitious industrial strategy (ALB) net								
-	18,000	-	1,500	-	19,500	10,000	-	10,000
AE Promote competitive markets and responsible business practices (ALB) net								
-	73	-	-370	-	-297	-	-	-
AF Taking action on climate change and decarbonisation (ALB) net								
-	-	-	8,000,057	-	8,000,057	-	-	-
AG Managing our energy legacy safely and responsibly (ALB) net								
-	117,909	-	124,246	-	242,155	-	-	-
AH Science and Research (ALB) net								
-	10,903	-	101,127	-	112,030	-	-	-
AI Capability (ALB) net								
-	-535	-	539	-	4	-	-	-
AJ Government as Shareholder (ALB) net								
-	11,582,331	-	-11,464,463	-	117,868	-47,270	46,870	-400
AK Nuclear Decommissioning Authority (ALB) net								
-	1,576,000	-	364,000	-	1,940,000	-	-	-
<b>Non Voted Expenditure</b>								
-	398,000	-	224,000	-	622,000	-142,400	-	-142,400
<i>Of which:</i>								
AM Promote competitive markets and responsible business practices								
-	398,000	-	224,000	-	622,000	-	-	-
<b>Total Spending in AME</b>								
						31,478,086		

## Part II: Changes Proposed

[illegible]

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	32,222,641	20,448,361	52,671,002

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
626,771	-12,012	614,759	28,406,141	-474,792	27,931,349	21,627,226	-487,842	21,139,384
<i>Of which:</i>								
A Deliver an ambitious industrial strategy								
-	-	-	22,314,245	-366,680	21,947,565	580,737	-342,186	238,551
B Maximise investment opportunities and bolster UK interests								
-	-	-	87,060	-	87,060	492,000	-	492,000
C Promote competitive markets and responsible business practices								
6,478	-	6,478	271,685	-72,531	199,154	83,514	-	83,514
D Delivering affordable energy for households and businesses								
-	-	-	133,759	-	133,759	1,240,500	-	1,240,500
E Ensuring that our energy system is reliable and secure								
-	-	-	23,309	-7,199	16,110	7,500	-	7,500
F Taking action on climate change and decarbonisation								
-	-	-	57,490	-	57,490	406,050	-	406,050
G Managing our energy legacy safely and responsibly								
-	-	-	216,174	-	216,174	5,073,950	-	5,073,950
H Science and Research								
-	-	-	1,804,306	-	1,804,306	1,003,121	-59,739	943,382
I Capability								
531,512	-12,012	519,500	135,288	-54	135,234	7,387	-	7,387
J Government as Shareholder								
-	-	-	1,741,727	-28,328	1,713,399	984,677	-85,917	898,760
K Deliver an ambitious industrial strategy (ALB) net								
-	-	-	14,376	-	14,376	-	-	-
L Promote competitive markets and responsible business practices (ALB) net								
8,669	-	8,669	52,559	-	52,559	2,589	-	2,589
M Ensuring that our energy system is reliable and secure (ALB) net								
-	-	-	1	-	1	-	-	-
N Taking action on climate change and decarbonisation (ALB) net								
5,667	-	5,667	4,801	-	4,801	3,448	-	3,448
O Managing our energy legacy safely and responsibly (ALB) net								
8,044	-	8,044	25,494	-	25,494	21,750	-	21,750
P Science and Research (ALB) net								
9,601	-	9,601	248,817	-	248,817	9,251,763	-	9,251,763
Q Capability (ALB) net								
1,600	-	1,600	-	-	-	-	-	-
R Government as Shareholder (ALB) net								
-	-	-	46,050	-	46,050	663,240	-	663,240
S NDA and SLC expenditure (ALB) net								
55,200	-	55,200	1,229,000	-	1,229,000	1,805,000	-	1,805,000

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Non-voted expenditure</b>								
-	-	-	-	-633,000	-633,000	-	-	-
<i>Of which:</i>								
T Nuclear Decommissioning Authority Income (CFER)								
-	-	-	-	-633,000	-633,000	-	-	-
<b>Total Spending in DEL</b>								
626,771	-12,012	614,759	28,406,141	-1,107,792	27,298,349	21,627,226	-487,842	21,139,384
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	22,824,881	-140,355	22,684,526	40,270,198	-8,000,000	32,270,198
<i>Of which:</i>								
U Deliver an ambitious industrial strategy								
-	-	-	-9,621,124	-18,000	-9,639,124	-	-	-
V Promote competitive markets and responsible business practices								
-	-	-	91,492	-	91,492	-	-	-
W Delivering affordable energy for households and businesses								
-	-	-	94,000	-	94,000	-	-	-
X Taking action on climate change and decarbonisation								
-	-	-	100	-	100	3,250	-	3,250
Y Managing our energy legacy safely and responsibly								
-	-	-	-148,355	-	-148,355	27,348	-	27,348
Z Science and Research								
-	-	-	20,390,551	-	20,390,551	-	-	-
AA Capability								
-	-	-	960	-	960	-	-	-
AB Government as Shareholder								
-	-	-	435,940	-122,355	313,585	40,230,000	-8,000,000	32,230,000
AC Renewable Heat Incentive								
-	-	-	1,150,000	-	1,150,000	-	-	-
AD Deliver an ambitious industrial strategy (ALB) net								
-	-	-	19,500	-	19,500	10,000	-	10,000
AE Promote competitive markets and responsible business practices (ALB) net								
-	-	-	-297	-	-297	-	-	-
AF Taking action on climate change and decarbonisation (ALB) net								
-	-	-	8,000,057	-	8,000,057	-	-	-
AG Managing our energy legacy safely and responsibly (ALB) net								
-	-	-	242,155	-	242,155	-	-	-
AH Science and Research (ALB) net								
-	-	-	112,030	-	112,030	-	-	-

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Net	Programme					
Gross	Income		Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
AI Capability (ALB) net								
-	-	-	4	-	4	-	-	-
AJ Government as Shareholder (ALB) net								
-	-	-	117,868	-	117,868	-400	-	-400
AK Nuclear Decommissioning Authority (ALB) net								
-	-	-	1,940,000	-	1,940,000	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	622,000	-	622,000	-	-142,400	-142,400
<i>Of which:</i>								
AL Managing our energy legacy safely and responsibly (CFER)								
-	-	-	-	-	-	-	-142,400	-142,400
AM Promote competitive markets and responsible business practices								
-	-	-	622,000	-	622,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	23,446,881	-140,355	23,306,526	40,270,198	-8,142,400	32,127,798
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	7,983	-	7,983	-	-	-
<i>Of which:</i>								
AN Prior Period Adjustments								
-	-	-	7,983	-	7,983	-	-	-
<b>Total Non-Budget Spending</b>								
-	-	-	7,983	-	7,983	-	-	-
<b>Total for Estimate</b>								
626,771	-12,012	614,759	51,861,005	-1,248,147	50,612,858	61,897,424	-8,630,242	53,267,182
<i>Of which:</i>								
<b>Voted Expenditure</b>								
626,771	-12,012	614,759	51,239,005	-615,147	50,623,858	61,897,424	-8,487,842	53,409,582
<b>Non Voted Expenditure</b>								
-	-	-	622,000	-633,000	-11,000	-	-142,400	-142,400



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>30,688,306</b>	<b>20,539,311</b>	<b>51,227,617</b>
<b>Net Capital Requirement</b>	<b>14,172,560</b>	<b>39,094,622</b>	<b>53,267,182</b>
<b>Accruals to cash adjustments</b>	<b>-13,244,625</b>	<b>-38,732,572</b>	<b>-51,977,197</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-26,869,785	2,971,199	-23,898,586
Add cash grant-in-aid	13,224,871	433,539	13,658,410
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-38,774	-159,084	-197,858
New provisions and adjustments to previous provisions	-38,159	-11,108,928	-11,147,087
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-7,983	-7,983
Other non-cash items	82,100	-31,375,305	-31,293,205
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	200,000	250,000	450,000
Increase (-) / Decrease (+) in creditors	-33,000	266,688	233,688
Use of provisions	228,122	-2,698	225,424
<b>Removal of non-voted budget items</b>	<b>606,400</b>	<b>-453,000</b>	<b>153,400</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	606,400	-453,000	153,400
<b>Net Cash Requirement</b>	<b>32,222,641</b>	<b>20,448,361</b>	<b>52,671,002</b>

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

	£'000
	Revised Plans
Gross Administration Costs	610,827
<i>Less:</i>	
Administration DEL Income	-12,012
<b>Net Administration Costs</b>	<b>598,815</b>
Gross Programme Costs	69,172,141
<i>Less:</i>	
Programme DEL Income	-1,243,296
Programme AME Income	-140,355
Non-budget income	-
<b>Net Programme Costs</b>	<b>67,788,490</b>
<b>Total Net Operating Costs</b>	<b>68,387,305</b>
<i>Of which:</i>	
Resource DEL	27,681,075
Capital DEL	17,152,371
Resource AME	23,553,859
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-17,152,371
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-15,300
<b>Total Resource Budget</b>	<b>51,219,634</b>
<i>Of which:</i>	
Resource DEL	27,913,108
Resource AME	23,306,526
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	7,983
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	633,000
Other adjustments	-633,000
<b>Total Resource (Estimate)</b>	<b>51,227,617</b>

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

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-486,804</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-9,258
<i>Of which:</i>	
I Capability	-9,258
Other Grants	-2,000
<i>Of which:</i>	
I Capability	-2,000
Other Income	-754
<i>Of which:</i>	
I Capability	-754
Total Administration	-12,012
Programme	
Sales of Goods and Services	-88,933
<i>Of which:</i>	
C Promote competitive markets and responsible business practices	-72,531
E Ensuring that our energy system is reliable and secure	-7,120
I Capability	-54
J Government as Shareholder	-9,228
Interest and Dividends	-20,780
<i>Of which:</i>	
A Deliver an ambitious industrial strategy	-1,680
J Government as Shareholder	-19,100
Other Income	-365,079
<i>Of which:</i>	
A Deliver an ambitious industrial strategy	-365,000
E Ensuring that our energy system is reliable and secure	-79
Total Programme	-474,792
<b>Voted Resource AME</b>	<b>-140,355</b>
<i>Of which:</i>	
Programme	
Interest and Dividends	-1,000
<i>Of which:</i>	
AB Government as Shareholder	-1,000
Other Income	-139,355
<i>Of which:</i>	
U Deliver an ambitious industrial strategy	-18,000
AB Government as Shareholder	-121,355
Total Programme	-140,355
<b>Total Voted Resource Income</b>	<b>-627,159</b>

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

£'000

	Revised Plans
<b>Voted Capital DEL</b>	<b>-487,842</b>
<i>Of which:</i>	
Programme	
EU Grants Received	-54,865
<i>Of which:</i>	
J Government as Shareholder	-54,865
Sales of Goods and Services	-23,500
<i>Of which:</i>	
A Deliver an ambitious industrial strategy	-15,000
J Government as Shareholder	-8,500
Other Grants	-57,139
<i>Of which:</i>	
H Science and Research	-57,139
Other Income	-333,956
<i>Of which:</i>	
A Deliver an ambitious industrial strategy	-327,186
J Government as Shareholder	-6,770
Repayments	-18,382
<i>Of which:</i>	
H Science and Research	-2,600
J Government as Shareholder	-15,782
Total Programme	-487,842
<b>Voted Capital AME</b>	<b>-8,000,000</b>
<i>Of which:</i>	
Programme	
Repayments	-8,000,000
<i>Of which:</i>	
AB Government as Shareholder	-8,000,000
Total Programme	-8,000,000
<b>Total Voted Capital Income</b>	<b>-8,487,842</b>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-862,000	-862,000	229,000	229,000	-633,000	-633,000
Income in budgets surrendered to the Consolidated Fund (capital)	-142,400	-142,400	-	-	-142,400	-142,400
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	<b>-1,004,400</b>	<b>-1,004,400</b>	<b>229,000</b>	<b>229,000</b>	<b>-775,400</b>	<b>-775,400</b>

### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Nuclear Decommissioning Authority Resource DEL	-862,000	-862,000	229,000	229,000	-633,000	-633,000
<b>Annually Managed Expenditure</b>						
Coal Pension Capital AME	-142,400	-142,400	-	-	-142,400	-142,400
<b>Total</b>	<b>-1,004,400</b>	<b>-1,004,400</b>	<b>229,000</b>	<b>229,000</b>	<b>-775,400</b>	<b>-775,400</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Sarah Munby

**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
Carl Creswell	BIS (Postal Services Act 2011) Company Limited
Catherine Lewis La Torre	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
Catherine Lewis La Torre	Cornwall and Isles of Scilly Investment Limited
Mark Thomson	Diamond Light Source Limited
Neil McDermott	Electricity Settlements Company
Sir Jonathan Thompson	Financial Reporting Council
Neil McDermott	Low Carbon Contracts Company
Catherine Lewis La Torre	Midlands Engine Investments Limited
Sarah Munby	The NESTA Trust
Catherine Lewis La Torre	Northern Powerhouse Investments Limited
David Peattie	Nuclear Decommissioning Authority
Andy Samuel	Oil and Gas Authority
Sarah Munby	Postal Services Holding Company Limited
Annie Shepperd	Salix Finance Limited
Julie Gilhespie	South Tees Site Company
Prof. Ian Chapman	UK Atomic Energy Authority
Niall Mackenzie	UK Green Infrastructure Platform Limited
Prof. Ottoline Leyser	UK Research and Innovation
Richard Semple	UK Shared Business Service Limited

**Site Licence Company Accountability:**

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

Sarah Munby 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
K	South Tees Site Company	14,376	-	11,245
L	ACAS (Advisory, Conciliation and Arbitration Service)	54,446	1,767	51,446
L	Competition Service	4,482	822	5,067
L	Financial Reporting Council	2,300	-	-
M	Electricity Settlements Company	1	-	-
N	Committee on Climate Change	5,667	-	5,000
N	Low Carbon Contracts Company	1	275	275
N	Salix	4,800	3,173	8,800
O	Civil Nuclear Police Authority	3,993	4,700	1,644
O	Coal Authority	27,695	16,900	46,950
O	Oil & Gas Authority	1,850	150	2,000
P	Diamond Light Source Ltd	33,000	17,500	-
P	UK Research and Innovation	222,418	9,045,588	9,517,732
P	United Kingdom Atomic Energy Authority	3,000	188,675	159,415
Q	UK Shared Business Services Ltd	1,600	-	-
R	BIS (Postal Services Act 2011) Company Limited	2,700	-	-
R	British Business Bank	39,664	494,877	359,900
R	British Technology Investments Limited	-	16,000	15,000
R	Cornwall and Isles of Scilly Investments Limited	299	8,936	299
R	Midlands Engine Investment Limited	2,277	73,161	2,277
R	Northern Powerhouse Investment Limited	3,360	70,266	3,360
R	UK Green Infrastructure Platform Limited	-2,250	-	-
S	Nuclear Decommissioning Authority †	246,200	51,000	3,468,000
S	Site Licence Companies	1,038,000	1,754,000	-
AD	The NESTA Trust	19,500	10,000	-
AE	ACAS (Advisory, Conciliation and Arbitration Service)	157	-	-
AE	Competition Service	-454	-	-
AF	Committee on Climate Change	57	-	-
AF	Low Carbon Contracts Company	8,000,000	-	-
AG	Civil Nuclear Police Authority	-121	-	-
AG	Coal Authority	233,222	-	-
AG	Oil & Gas Authority	9,054	-	-
AH	Diamond Light Source Ltd	5,000	-	-
AH	UK Research and Innovation	106,350	-	-
AH	United Kingdom Atomic Energy Authority	680	-	-
AI	UK Shared Business Services Ltd	4	-	-



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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
AJ	BIS (Postal Services Act 2011) Company Limited	10,000	-400	-
AJ	British Business Bank	143,000	-	-
AJ	Enrichment Holdings Limited	-80,000	-	-
AJ	Midlands Engine Investment Limited	13,390	-	-
AJ	Northern Powerhouse Investment Limited	24,478	-	-
AJ	UK Green Infrastructure Platform Limited	7,000	-	-
AK	Nuclear Decommissioning Authority	1,940,000	-	-
		<b>12,141,196</b>	<b>11,757,390</b>	<b>13,658,410</b>

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

## Part III: Note F - Accounting Policy changes

This Supplementary Estimate includes a Prior Period Adjustment (PPA) relating to the recognition of income for the Civil Nuclear Police Authority. Income relating to the purchase of capital assets was previously scored as a credit to the Capital DEL Budget; from 2020-21 onwards this is now to be scored as a benefit to Resource DEL, in line with the rest of the BEIS group. This PPA is broken down as follows:

Change in budgets and non-budget	Increases in Outturn £'000
2013-14 – Capital DEL	
Managing our energy legacy safely and responsibly (ALB) net	545
2014-15 – Capital DEL	
Managing our energy legacy safely and responsibly (ALB) net	838
2015-16 – Capital DEL	
Managing our energy legacy safely and responsibly (ALB) net	1,061
2016-17 – Capital DEL	
Managing our energy legacy safely and responsibly (ALB) net	1,273
2017-18 – Capital DEL	
Managing our energy legacy safely and responsibly (ALB) net	1,641
2018-19 – Capital DEL	
Managing our energy legacy safely and responsibly (ALB) net	2,625
Overall movement	7,983

Had this income been recognised as Resource DEL in the Department's outturn for the relevant years, this would not have resulted in a control total breach in any relevant year.

## 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
C4-DEL	Market Surveillance - Northern Ireland Protocol: grants to district councils	605
D4-DEL	Energy Company Obligation Brokerage	80
F4-DEL	International Energy, and Climate Change: international subscriptions and contributions	5,901
G4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions and contributions	21,100
G4-DEL	UK Coal Cohort Concessionary Fuel costs	1,759

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent Liabilities notified to Parliament during 2020-21:-	
Imperial College London - Human Challenge Project: The Core Department has undertaken to bear costs in relation to negative health side-effects claims from test participants in the Human Challenge Project for Covid-19 research being undertaken by Imperial College, London, that may arise in specific circumstances and are not covered by the insurance policy taken out by Imperial College for this purpose.	Unquantifiable
As at 31 March 2020 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
– 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

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
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
– 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 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 and recovery of costs through their 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
– An indemnity has been provided to the Official Receiver as liquidator of British Steel Limited for actions undertaken as Receiver in respect of any claims and proceedings that are made against the Receiver personally.	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 under the Nuclear Installations Act 1965 for third-party claims in excess of the operator's liability in the event of a nuclear accident in the UK.	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

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
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 Environmental Permitting (England and Wales) Regulations 2016 in the event that a company keeping such sources becomes insolvent.	Unquantifiable
– 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.	Unquantifiable
– 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.	Unquantifiable
Others	
– 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.	Unquantifiable
– 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.	Unquantifiable
– 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.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<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. The UK government is therefore exposed to a potential liability for third party costs which are not recoverable from the licensee. The liability is unidentifiable at the time of reporting.</p>	Unquantifiable
<p>– UKRI collaborates with a number of other international partners in the funding, management and operation of technical facilities which are not owned by UKRI. In the event of a decision to withdraw from any of these arrangements, it is likely that UKRI 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 UKRI would be obliged to contribute to decommissioning costs arising from a decision taken to discontinue operations. The decisions to decommission are not wholly within UKRI'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 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
<p>– 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.</p>	Unquantifiable
<p>– 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.</p>	Unquantifiable
<p>– 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.</p>	Unquantifiable
<p>– 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.</p>	Unquantifiable
<p>– Core Department – Nuclear Liabilities Fund: The Nuclear Liabilities Fund was established in 1996 to meet certain costs of decommissioning eight nuclear power plants in the UK that have been owned and operated by EDF Energy Nuclear Generation Limited since 2009. A constructive obligation was created in 2002 when the government undertook to underwrite the Fund in respect of these liabilities to the extent that the assets of the Fund might fall short; any surplus generated by the Fund would be paid over to the government once the liabilities have been met. The total undiscounted estimated liability as at 31 March 2020 of £23.3 billion (31 March 2019: £20.9 billion) has a present value of £24.1 billion (31 March 2019: £22.3 billion). The value of the Fund as at 31 March 2020 is £9.4 billion (31 March 2019: £9.4 billion). It is not possible to quantify the extent to which the Fund might be in deficit or surplus with respect to the liabilities as at 31 March 2020 given the high level of uncertainty relating to estimation of decommissioning costs and investment returns on Fund assets over a future period exceeding 100 years.</p>	Unquantifiable
<p>– Core Department - Horizon 2020 Funding - 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 UK left the EU on 31st January 2020 Under the terms of the Withdrawal Agreement, the European Union can exclude UK participation in Horizon 2020 EU-funded grants which involve security related sensitive information. This means that for security related projects under the Horizon, there is a doubt over continued EU funding. The guarantee in relation to Horizon 2020 is unquantifiable due to the European Commission administering and holding the information in relation to the scheme. There are uncertainties around the total amount that may be payable if the settlement were to occur.</p>	Unquantifiable



## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– Core Department - Loan guarantees (ENABLE): 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 £1.4 billion (31 March 2019: £1 billion), of which £783 million is effective as at 31 March 2020 (31 March 2019: £283 million) with a potential loss to the Department of £356 million (31 March 2019: £45 million).</p>	356,000
<p>– Core Department - Loan guarantees (EFG and HTG): The Department guarantees lenders under the Enterprise Financial Guarantee (EFG) and Help to Grow (HTG) financial guarantee schemes administered by the British Business Bank. The Enterprise Financial Guarantee Scheme facilitates lending to viable businesses with the maximum obligation for the Department capped at £179 million at 31 March 2020 (31 March 2019: £205 million). The amount lent under the Help to Grow scheme was £3 million at 31 March 2020 (31 March 2019: £2.9 million) with a maximum potential liability for the department at 31 March 2020 of £1 million (31 March 2019: £1 million).</p>	180,000
<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 £4 million) if there is insufficient money in both the buy-out fund and late payment fund to cover these costs. The size of the 2019-20 buy-out fund will not be known until October 2020. 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 2020) but will not know the size of the buy-out fund until October 2020.</p>	4,000
<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 and in accordance with guidance provided under the FReM and IFRS. 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

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<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
<p>– CNPA - Legal claims: There are a number of potential liabilities in respect of claims from employees. 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.</p>	Unquantifiable
<p>– 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.</p>	Unquantifiable
<p>– 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 and the Magnox section of the Electricity Supply Pension Scheme. Provisions for known deficits are included within Nuclear Provisions. However, movements in financial markets may adversely impact the actuarial valuations of the schemes, resulting in an increase in scheme deficits and consequent increase in nuclear provision.</p>	Unquantifiable
<p>– 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.</p>	Unquantifiable
<p>– 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.</p>	Unquantifiable
<p>– BBB - Financial guarantee: Under the Bank's Help to Grow financial guarantee programme, the Bank has entered in to financial guarantee agreements of £10.5 million (31 March 2019: £30 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 2020 the amount lent under these financial guarantee agreements was £3 million (31 March 2019: £3.2 million). During the year ending 31 March 2020 the remaining guarantee agreement originally totalling £30 million was reduced to £10.5 million, with no further amounts being lent under it.</p>	3,000

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– LCCC - Legal Dispute: There is an ongoing dispute between the company and another entity. The company has confidence in a favourable outcome. If the outcome is not as anticipated, the company will be required to make an annual payment from the interim levy of less than £10 million for the next several years.	10,000
– 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
– 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 2022.	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 - (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 £1.8 million.	1,800
– 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 £11.8 million (31 March 2019: £13.6 million).	11,800
– 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 confirmed that, due to changes in legislation, the Research Councils should not have been applying charitable tax reliefs after 1 April 2012 without registering as charities. To this end, UKRI has included £19.6 million of VAT and £4.1 million of Corporation Tax within their financial statements in respect of changes from HMRC for prior periods. In due course, UKRI will need to consider whether it should contact local authorities regarding charitable reliefs on business rates claimed by the Research Councils from 1 April 2012 to 31 March 2018. The maximum value of the contingent liability in respect of business rates is estimated to be £45 million.	45,000

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– 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.</p>	18,000
<p>– 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.</p>	3,000

## Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
F4-DEL	UN Framework Convention on Climate Change	2,900
F4-DEL	International Energy Agency	1,343
G4-DEL	International Atomic Energy Agency	18,090
G4-DEL	Organisation for the Prohibition of Chemical Weapons	2,900
H7-DEL	European Space Agency	384,300
P7-DEL	European Molecular Biology Conference	3,189
P7-DEL	European Molecular Biology Laboratory	15,835
P7-DEL	Human Frontier Science Program	1,657
P7-DEL	International Agency for Research on Cancer	1,015
P7-DEL	The International Institute for Applied Systems Analysis	1,078
P7-DEL	The International Ocean Drilling Programme	3,900
P7-DEL	European Organisation for Nuclear Research (CERN)	156,593
P7-DEL	European Southern Observatory (ESO)	28,039
P7-DEL	Institut Laue-Langevin (ILL)	19,634
P7-DEL	European Synchrotron Radiation Facility (ESRF)	9,410
P7-DEL	European X-ray Free-Electron Laser (XFEL)	2,625



# HM Land Registry

## Introduction

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
Surrender of £15m forecast underspend relating to recruitment and other activity delayed by the impact of Covid-19.		-15,000,000		
<b>Total change in Resource DEL (Voted)</b>		<b>-15,000,000</b>		<b>-15,000,000</b>
Increase in AME budget to cover any potential impairments relating to the planned transfer of properties to the Government Property Agency.	10,000,000			
<b>Total change in Resource AME (Voted)</b>	<b>10,000,000</b>			<b>10,000,000</b>
Capital Grant-in-kind reflecting properties transferred to the Government Property Agency.	55,700,000	-55,700,000		
Token vote to enable planned transfer of properties to the Government Property Agency.	1,000			
<b>Total change in Capital DEL (Voted)</b>	<b>55,701,000</b>	<b>-55,700,000</b>		<b>1,000</b>
Decrease in net cash requirement reflecting the surrender of £15m RDEL. This is offset by a £5m increase in the net cash requirement due to a forecast decrease in year-end creditors.		-9,999,000		
<b>Total change in Net Cash Requirement</b>		<b>-9,999,000</b>		<b>-9,999,000</b>

## Part I

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-15,000,000	-	-15,000,000
Capital	1,000	-	1,000
<b>Annually Managed Expenditure</b>			
Resource	10,000,000	-	10,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-5,000,000	-	-5,000,000
Capital	1,000	-	1,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-9,999,000</b>		

Supplementary 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.

\* The disposal, sale or donation of capital assets.

#### Income arising from:

\* The disposal, sale or donation of capital assets. Cost recoveries. Interest receivable. Receipt of VAT refunds.

### 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.



## Part II: Changes Proposed

						£'000		
Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
-	361,357	-	-15,000	-	346,357	40,210	1	40,211
Of which:								
A HMLR Core DEL Expenditure								
-	361,357	-	-15,000	-	346,357	40,210	1	40,211
Total Spending in DEL								
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	12,000	-	10,000	-	22,000	-	-	-
Of which:								
B HMLR Core AME Expenditure								
-	12,000	-	10,000	-	22,000	-	-	-
Total Spending in AME								
Total for Estimate								
Of which:								
Voted Expenditure								
Non Voted Expenditure								

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	-	-	346,357	-	346,357	95,911	-55,700	40,211
<i>Of which:</i>								
A HMLR Core DEL Expenditure								
-	-	-	346,357	-	346,357	95,911	-55,700	40,211
<b>Total Spending in DEL</b>								
-	-	-	346,357	-	346,357	95,911	-55,700	40,211
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	22,000	-	22,000	-	-	-
<i>Of which:</i>								
B HMLR Core AME Expenditure								
-	-	-	22,000	-	22,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	22,000	-	22,000	-	-	-
<b>Total for Estimate</b>								
-	-	-	368,357	-	368,357	95,911	-55,700	40,211
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	368,357	-	368,357	95,911	-55,700	40,211
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>373,357</b>	<b>-5,000</b>	<b>368,357</b>
<b>Net Capital Requirement</b>	<b>40,210</b>	<b>1</b>	<b>40,211</b>
<b>Accruals to cash adjustments</b>	<b>-5,567</b>	<b>-5,000</b>	<b>-10,567</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-11,357	-	-11,357
New provisions and adjustments to previous provisions	-12,000	-10,000	-22,000
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	5,000	22,790
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>408,000</b>	<b>-9,999</b>	<b>398,001</b>

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

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	368,357
<i>Less:</i>	
Programme DEL Income	-55,700
Programme AME Income	-
Non-budget income	-260,600
<b>Net Programme Costs</b>	<b>52,057</b>
<b>Total Net Operating Costs</b>	<b>52,057</b>
<i>Of which:</i>	
Resource DEL	346,357
Capital DEL	-55,700
Resource AME	22,000
Capital AME	-
Non-budget	-260,600
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	55,700
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	260,600
Other adjustments	-
<b>Total Resource Budget</b>	<b>368,357</b>
<i>Of which:</i>	
Resource DEL	346,357
Resource AME	22,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>368,357</b>

Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

<b>Voted Capital DEL</b>	<b>-55,700</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-55,700
<i>Of which:</i>	
A HMLR Core DEL Expenditure	-55,700
Total Programme	-55,700
<b>Total Voted Capital Income</b>	<b>-55,700</b>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-323,700	-326,577	63,100	63,100	-260,600	-263,477
<b>Total</b>	<b>-323,700</b>	<b>-326,577</b>	<b>63,100</b>	<b>63,100</b>	<b>-260,600</b>	<b>-263,477</b>

### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Receipts surrendered from Income from Fees and Charges	-316,760	-319,637	63,100	63,100	-253,660	-256,537
Receipts surrendered from Other Revenue	-5,078	-5,078	-	-	-5,078	-5,078
Receipts surrendered from Rental Income	-1,862	-1,862	-	-	-1,862	-1,862
<b>Total</b>	<b>-323,700</b>	<b>-326,577</b>	<b>63,100</b>	<b>63,100</b>	<b>-260,600</b>	<b>-263,477</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	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.

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## 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> .



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

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Nature of liability	£'000
Indemnity Fund (provision balance as at 31 March 2020)	73,200



## Department for Digital, Culture, Media and Sport

### Introduction

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
(Section K) Programme to Admin switch for the Government Digital Service		-3,569,000		
(Section M) Programme to Admin switch for the Government Digital Service	3,569,000			
(Section D) Budget Cover Transfer to BEIS for Cultural Sectors Support Package		-99,000		
(Section D) Budget Cover Transfer to Scot Gov for Edinburgh International Culture Summit		-30,000		
(Section H) Budget Cover Transfer from DIT for Culture Diary	130,000			
(Section I) Budget Cover Transfer from Defra for Green Recovery Fund	2,000,000			
(Section I) Budget Cover Transfer from MHCLG for Heritage Listings	25,000			
(Section I) Budget Cover Transfer from NIO for Heritage in NI	5,700,000			
(Section I) Budget Cover Transfer from WG for Heritage in Wales	1,600,000			
(Section J) Budget Cover Transfer from DIT for GREAT funding	13,600,000			
(Section K) Budget Cover Transfer from CO for Digital & Tech Policy	179,000			
(Section K) Budget Cover Transfer from CO for Disinformation	250,000			
(Section K) Budget Cover Transfer from CO for National Cyber Security Programme	10,214,000			
(Section K) Budget Cover Transfer from CO for Security & Online Harms	68,000			
(Section K) Budget Cover Transfer from DIT for Digital Access Programme	25,000			
(Section K) Budget Cover Transfer from FCO for Digital Access Programme	265,000			
(Section K) Budget Cover Transfer to CO for BCT to Cabinet Office for COP 26		-5,800,000		
(Section K) Budget Cover Transfer to CO for Digital Infrastructure - 5G		-250,000		
(Section K) Budget Cover Transfer to CO for Govt use of Data		-1,100,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section K) Budget Cover Transfer to HO for Counter Extremism		-47,000	
(Section K) Budget Cover Transfer to MoJ for Licence fee - Single Payment Plan		-524,000	
(Section M) Budget Cover Transfer from CO for News & Comms	350,000		
(Section M) Budget Cover Transfer from DIT for Tech Hubs	42,000		
(Section M) Budget Cover Transfer from HMT for Tech Nation	384,000		
(Section M) Budget Cover Transfer to HO for Shared Rural Network		-1,340,000	
(Section M) Budget Cover Transfer to MoJ for Trade & Digital Negotiations		-188,000	
(Section M) Budget Cover Transfer to PHE for Public Health England		-59,000	
(Section M) Budget Cover Transfer to TNA for Transfer ACNRA (Advisory Council on National Records and Archives) funding to The National Archives		-175,000	
(Section P) Budget Cover Transfer to BEIS for Cross Whitehall element of Charities package		-12,000,000	
(Section P) Budget Cover Transfer to DEFRA for Cross Whitehall element of Charities package		-24,000,000	
(Section P) Budget Cover Transfer to DfE for Cross Whitehall element of Charities package		-17,880,000	
(Section P) Budget Cover Transfer to DHSC for Cross Whitehall element of Charities package		-17,840,000	
(Section P) Budget Cover Transfer to HO for Cross Whitehall element of Charities package		-12,480,000	
(Section P) Budget Cover Transfer to MHCLG for Cross Whitehall element of Charities package		-12,695,000	
(Section P) Budget Cover Transfer to MoD for Cross Whitehall element of Charities package		-4,800,000	
(Section P) Budget Cover Transfer to MoJ for Cross Whitehall element of Charities package		-22,800,000	
(Section F) Budget Exchange for the Sports sector		-1,000,000	
(Section R) Budget Exchange for Birmingham 2022		-13,650,000	
(Section B) IFRS16 impact for Museums and Galleries ALBs	448,000		
(Section C) IFRS16 impact for Libraries sponsored ALBs	68,000		
(Section E) IFRS16 impact for Arts and culture ALBs	305,000		
(Section G) IFRS16 impact for Sports ALBs	495,000		
(Section I) IFRS16 impact for Heritage sponsored ALBs		-227,000	
(Section J) IFRS16 impact for Tourism sponsored ALBs	1,900,000		
(Section L) IFRS16 impact for Broadcasting and Media sponsored ALBs		-270,000	
(Section M) IFRS16 impact for Administration and Research		-5,893,000	
(Section O) IFRS16 impact for Gambling Commission(net)	181,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section Q) IFRS16 impact for National Citizen Service	684,000		
(Section R) IFRS16 impact for Birmingham 2022		-638,000	
(Section B) Loans for Museums and Galleries ALBs	2,608,000		
(Section B) Museums and Galleries ALBs Depreciation as agreed at 2020-21 Supplementary Estimates	4,836,000		
(Section B) Museums and Galleries ALBs Late audit adjustments agreed at 2020-21 Supplementary Estimates	3,004,000		
(Section D) Cultural Sectors Support Package - Core department	256,700,000		
(Section E) Arts Council England Cultural Sectors Support Package grants	500,000,000		
(Section E) Arts and culture ALBs Depreciation as agreed at 2020-21 Supplementary Estimates	136,000		
(Section E) Cultural Sectors Support Package admin funding	1,710,000		
(Section G) Sports ALBs Depreciation as agreed at 2020-21 Supplementary Estimates	205,000		
(Section G) Sports ALBs Depreciation as agreed at 2020-21 Supplementary Estimates	200,000		
(Section I) Heritage Sectors Support Package admin funding	6,865,000		
(Section I) Heritage sponsored ALBs Cultural Sectors Support Package	93,300,000		
(Section I) Heritage sponsored ALBs Depreciation as agreed at 2020-21 Supplementary Estimates	1,000		
(Section J) Late audit adjustments agreed at 20-21 Supps		-138,000	
(Section L) Broadcasting and Media sponsored ALBs Cultural Sectors Support Package	30,000,000		
(Section L) Broadcasting and Media sponsored ALBs Depreciation as agreed at 2020-21 Supplementary Estimates		-179,000	
(Section L) Broadcasting and Media sponsored ALBs Impairment cover requested at Supps	250,000		
(Section L) Cultural Sectors Support Package admin funding	1,600,000		
(Section M) Administration and Research Cover for late audit adjustments	2,000,000		
(Section M) Administration and Research Depreciation as agreed at 2020-21 Supplementary Estimates	694,000		
(Section M) Cultural Sectors Support Package	4,825,000		
(Section M) Departmental Cashflow Management System	28,000		
(Section O) Gambling Commission Depreciation as agreed at 2020-21 Supplementary Estimates	57,000		
(Section Q) National Citizen Service Depreciation as agreed at 2020-21 Supplementary Estimates		-34,000	
(Section Q) National Citizen Service Late audit adjustments agreed at 20-21 Supps	262,000		
(Section R) Birmingham 2022 Depreciation as agreed at 2020-21 Supplementary Estimates	325,000		
(Section B) Claim on the Reserve for Cultural Sectors Support Package	63,720,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section C) Claim on the Reserve for Cultural Sectors Support Package	8,300,000		
(Section D) Claim on the Reserve for Cultural Sectors Support Package	99,323,000		
(Section F) Claim on the Reserve for Sports Winter Support Package	139,400,000		
(Section F) Claim on the Reserve for RFL Loan Scheme Fair valuation	1,180,000		
(Section G) Claim on the Reserve for Agreed reallocation of BDUK underspend	11,400,000		
(Section G) Claim on the Reserve for Leisure Centre Recovery Fund	98,070,000		
(Section G) Claim on the Reserve for Miners Welfare Facilities	70,000		
(Section G) Claim on the Reserve for Sports Winter Support Package	950,000		
(Section G) Claim on the Reserve for Sports Winter Support Package	48,630,000		
(Section H) Claim on the Reserve for Listed Places of Worship	495,000		
(Section H) Claim on the Reserve for Listed Places of Worship	16,906,000		
(Section I) Claim on the Reserve for Cultural Sectors Support Package	7,100,000		
(Section I) Claim on the Reserve for Non-specific ALB funding	50,000		
(Section I) Claim on the Reserve for Shared History Fund	1,000,000		
(Section K) Claim on the Reserve for Support for the Broadcasting and Media sector	252,148,000		
(Section L) Claim on the Reserve for Broadcasting and Media sponsored ALBs	3,292,000		
(Section M) Claim on the Reserve for Leisure Centre Recovery Fund	1,930,000		
(Section M) Claim on the Reserve for Production Restart Scheme	900,000		
(Section M) Claim on the Reserve for Sports Winter Support Package	2,550,000		
(Section O) Claim on the Reserve for Cultural Sectors Support Package	1,069,000		
(Section P) Claim on the Reserve for Charities Package	421,713,000		
(Section P) Claim on the Reserve for LIBOR	757,000		
(Section P) Claim on the Reserve for Loneliness	3,200,000		
(Section P) Claim on the Reserve for Tampon Tax	7,131,000		
(Section R) Claim on the Reserve for Festival 2022	569,000		
(Section B) Claim on the Reserve for ALB Freedoms reserve claims	21,684,000		
(Section C) Claim on the Reserve for ALB Freedoms reserve claims	5,990,000		
(Section E) Claim on the Reserve for ALB Freedoms reserve claims	12,800,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section G) Claim on the Reserve for ALB Freedoms reserve claims	140,000		
(Section I) Claim on the Reserve for ALB Freedoms reserve claims	190,000		
(Section L) Claim on the Reserve for ALB Freedoms reserve claims	2,096,000		
(Section M) Reserve Drawdown Additional cover for Freedoms Reserves requirements	20,300,000		
(Section B) Programme to Capital switch to cover additional costs on Hub project.		-4,100,000	
(Section G) Admin to Capital switch for Sports ALBs		-263,000	
(Section G) Programme to Capital switch for additional Sports Intelligence work		-136,000	
(Section H) Programme to Capital switch 20-21 for Other Ceremonial events		-24,000	
(Section I) Claim on the Reserve for Heritage High Streets replacing funding previously provided as Capital	671,000		
(Section I) Claim on the Reserve for Heritage High Streets replacing funding previously provided as Capital	390,000		
(Section I) Programme to Capital switch for Historic England		-3,062,000	
(Section J) Admin to Capital switch for the British Tourism Authority		-408,000	
(Section L) Programme to Capital switch for OFCOM		-430,000	
(Section M) Claim on the Reserve for Blythe House	1,500,000		
(Section O) Programme to Capital switch for the Gambling Commission		-355,000	
(Section P) Programme to Capital switch for Loneliness Scheme		-50,000	
(Section F) Return of funding to HMT from CWG Trade & Investment Programme		-1,000,000	
(Section H) Return of funding to HMT from VE / VJ Day		-2,265,000	
(Section K) Return of funding to HMT from 700MHz		-230,000	
(Section K) Return of funding to HMT from Digital Access Programme		-1,844,000	
(Section K) Return of funding to HMT from Local Full Fibre Networks		-1,888,000	
(Section K) Return of funding to HMT from Shared Rural Network		-1,704,000	
(Section K) Return of funding to HMT from UK Gigabit Programme		-7,121,000	
(Section L) Return of funding to HMT from 700Mhz Admin		-142,000	
(Section P) Return of funding to HMT from Life Chances Fund		-13,749,000	
(Section P) Return of funding to HMT from National Citizen Service (funding held within the Core Department)		-9,500,000	

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section Q) Return of funding to HMT from National Citizen Service		-24,874,000	
<b>Total change in Resource DEL (Voted)</b>	<b>2,209,702,000</b>	<b>-232,850,000</b>	<b>1,976,852,000</b>
(Section U) Provisions, Impairments and other AME spend	49,140,000		
(Section S) Adjusting BBC data to reflect latest forecast	66,700,000		
<b>Total change in Resource AME (Voted)</b>	<b>115,840,000</b>		<b>115,840,000</b>
(Section W) Amended Lottery funded ALB data	120,117,000		
<b>Total change in Resource AME (Non-Voted)</b>	<b>120,117,000</b>		<b>120,117,000</b>
(Section I) Budget Cover Transfer from Defra for Green Recovery Fund	38,000,000		
(Section I) Budget Cover Transfer from WG for Heritage in Wales	3,800,000		
(Section K) Budget Cover Transfer to CO for National Cyber Security Programme		-1,364,000	
(Section K) Budget Cover Transfer to DfE for Rural Gigabit Connectivity		-7,908,000	
(Section K) Budget Cover Transfer to HO for Shared Rural Network		-400,000	
(Section K) Budget Cover Transfer to WG for Local Full Fibre Networks		-12,476,000	
(Section B) Budget Exchange NHM Research Facility		-650,000	
(Section I) Budget Exchange Heritage High Streets		-2,500,000	
(Section B) IFRS16 impact for impact for Museums and Galleries ALBs	280,000		
(Section C) IFRS16 impact for impact for Libraries sponsored ALBs	457,000		
(Section E) IFRS16 impact for impact for Arts and culture ALBs		-1,922,000	
(Section G) IFRS16 impact for impact for Sports ALBs	862,000		
(Section I) IFRS16 impact for impact for Heritage sponsored ALBs	89,000		
(Section J) IFRS16 impact for impact for Tourism sponsored ALBs		-13,345,000	
(Section L) IFRS16 impact for impact for Broadcasting and Media sponsored ALBs		-1,107,000	
(Section M) IFRS16 impact for impact for Administration and Research	33,509,000		
(Section O) IFRS16 impact for impact for Gambling Commission(net)	29,000		
(Section B) Loans Museums and Galleries ALBs	3,500,000		



£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section B) Museums and Galleries ALBs Late audit adjustments agreed at 20-21 Supps		-28,000	
(Section C) British Library at Leeds & Boston Spa (SB20)	3,433,000		
(Section E) Cultural Sectors Support Package	25,000,000		
(Section G) Rugby League World Cup Legacy Funding to be utilised by RFL loans.	2,000,000		
(Section I) Cultural Sectors Support Package	65,000,000		
(Section M) Cover for late audit adjustments for ALBs	1,000,000		
(Section D) Claim on the Reserve for Cultural Sectors Support Package	270,000,000		
(Section F) Claim on the Reserve for Sports Winter Support Package	249,580,000		
(Section F) Claim on the Reserve for RFL Loan Scheme	9,500,000		
(Section G) Claim on the Reserve for Miners Welfare Facilities	930,000		
(Section I) Claim on the Reserve for Cultural Sectors Support Package	12,600,000		
(Section P) Claim on the Reserve for LIBOR	1,654,000		
(Section R) Claim on the Reserve for Festival 2022	774,000		
(Section B) Freedoms Reserves use for ALBs	27,713,000		
(Section C) Freedoms Reserves use for ALBs	2,019,000		
(Section I) Reduction in required for Heritage ALBs due to offsetting income		-297,000	
(Section L) Reserve Drawdown ALB Pressures agreed at 20-21 Supps	1,058,000		
(Section B) Resource to Capital switch Museums and Galleries ALBs	4,100,000		
(Section G) Resource to Capital switch Sports ALBs	399,000		
(Section H) Resource to Capital switch Ceremonial and support for the Heritage sector	24,000		
(Section I) Return of Capital funding to HMT for Heritage High Streets - replaced by Resource Funding		-1,061,000	
(Section I) Resource to Capital switch Requested Rev / cap transfer	3,062,000		
(Section J) Resource to Capital switch Tourism sponsored ALBs	408,000		
(Section L) Resource to Capital switch Broadcasting and Media sponsored ALBs	430,000		
(Section O) Resource to Capital switch Gambling Commission(net)	355,000		
(Section P) Resource to Capital switch Office for Civil Society	50,000		
(Section B) Return of funding to HMT from NHM Research Facility		-450,000	
(Section I) Return of funding to HMT from Heritage High Streets		-6,500,000	
(Section K) Return of funding to HMT from 700MHz		-17,400,000	
(Section K) Return of funding to HMT from Digital Infrastructure - 5G		-15,000,000	

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section K) Return of funding to HMT from Local Full Fibre Networks		-5,000,000	
(Section K) Return of funding to HMT from NPIF		-5,200,000	
(Section K) Return of funding to HMT from Rural Gigabit Connectivity		-83,554,000	
(Section K) Return of funding to HMT from Shared Rural Network		-5,300,000	
(Section K) Return of funding to HMT from Superfast		-3,000,000	
(Section L) Return of funding to HMT from 700MHz		-6,000,000	
<b>Total change in Capital DEL (Voted)</b>	<b>761,615,000</b>	<b>-190,462,000</b>	<b>571,153,000</b>
(Section V) IFRS16 impact for Levy bodies	260,000		
(Section S) Adjusting BBC data to reflect latest forecast		-54,200,000	
(Section T) IFRS16 impact for Channel Four Television	7,700,000		
<b>Total change in Capital AME (Voted)</b>	<b>7,960,000</b>	<b>-54,200,000</b>	<b>-46,240,000</b>
(Section W) Amended Lottery funded ALB data		-65,199,000	
<b>Total change in Capital AME (Non-Voted)</b>		<b>-65,199,000</b>	<b>-65,199,000</b>
Revisions to the Net Cash Requirement reflect the changes set out above	2,246,268,000		
<b>Total change in Net Cash Requirement</b>	<b>2,246,268,000</b>		<b>2,246,268,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource† ††	1,976,852,000	-	1,976,852,000
Capital††	571,153,000	-	571,153,000
<b>Annually Managed Expenditure</b>			
Resource	115,840,000	120,117,000	235,957,000
Capital	-46,240,000	-65,199,000	-111,439,000
<b>Total Net Budget</b>			
Resource	2,092,692,000	120,117,000	2,212,809,000
Capital	524,913,000	-65,199,000	459,714,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement† ††</b>	<b>2,246,268,000</b>		

Supplementary 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.

## Part I (continued)

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.

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.

\*Policy work and research to support the development of a new pro-competition regulatory regime for digital markets.

Management of overseas development funding for digital development and cultural protection.

### 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.

## Part I (continued)

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.

\*Income received in respect of the Film & TV Production Restart Scheme.

### 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.

† Responsibility for Government Use of Data was transferred to the Cabinet Office on 21 July 2020. Within the overall changes sought in this Supplementary Estimate, the specific changes relating to this machinery of government change are:

Departmental Expenditure Limit - Resource is decreased by £1,100,000;

the Net Cash Requirement is decreased by £1,100,000.

†† £2,246,268,000 has been advanced from the Contingencies Fund to provide cash in respect of £1,668,432,000 Resource DEL, £520,836,000 CDEL and £57,000,000 cash spending supporting the services provided for under sections A to S of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by March 2021.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
237,772	1,618,062	38,680	1,938,172	276,452	3,556,234	629,780	571,153	1,200,933
<i>Of which:</i>								
A Support for the Museums and Galleries sector								
-	26,817	-	153	-	26,970	5,000	-	5,000
B Museums and Galleries sponsored ALBs (net)								
-	395,974	-	91,796	-	487,770	79,079	48,710	127,789
C Libraries sponsored ALBs (net)								
9,116	125,168	-100	14,458	9,016	139,626	3,437	7,684	11,121
D Support for the Arts sector								
-680	-80,406	-	357,280	-680	276,874	326	270,000	270,326
E Arts and culture ALBs (net)								
18,378	444,949	2,135	508,527	20,513	953,476	52,565	23,078	75,643
F Support for the Sports sector								
-	15,397	-	133,880	-	149,277	-	264,080	264,080
G Sport sponsored ALBs (net)								
15,035	112,689	1,519	163,394	16,554	276,083	45,246	-732	44,514
H Ceremonial and support for the Heritage sector								
220	27,677	495	18,247	715	45,924	1,500	24	1,524
I Heritage sponsored ALBs (net)								
17,652	62,149	9,800	106,193	27,452	168,342	38,284	112,193	150,477
J Tourism sponsored ALBs (net)								
31,385	8,620	1,354	13,600	32,739	22,220	14,897	-12,936	1,961
K Support for the Digital, Broadcasting and Media sectors								
-40	94,900	5,609	233,463	5,569	328,363	348,071	-173,602	174,469
L Broadcasting and Media sponsored ALBs (net)								
13,481	64,339	2,044	28,349	15,525	92,688	39,194	-4,639	34,555
M Administration and Research								
127,965	20,150	5,465	25,138	133,430	45,288	-1,525	34,431	32,906
N Support for Horseracing and the Gambling sector								
-	-4,730	-	-14,538	-	-19,268	-	-	-
O Gambling Commission (net)								
-	6,026	-	15,490	-	21,516	-	384	384
P Office for Civil Society								
-	70,825	-	328,783	-	399,608	-	1,704	1,704
Q National Citizen Service (net)								
711	177,100	9,759	-78,747	10,470	98,353	3,706	-	3,706
R Birmingham 2022								
4,549	50,418	600	-7,294	5,149	43,124	-	774	774
<b>Total Spending in DEL</b>								
		<b>38,680</b>	<b>1,938,172</b>				<b>571,153</b>	

£'000

£'000

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## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
277,207	-755	276,452	3,665,525	-109,291	3,556,234	1,200,933	-	1,200,933
<i>Of which:</i>								
A Support for the Museums and Galleries sector								
-	-	-	26,970	-	26,970	5,000	-	5,000
B Museums and Galleries sponsored ALBs (net)								
-	-	-	487,770	-	487,770	127,789	-	127,789
C Libraries sponsored ALBs (net)								
9,016	-	9,016	139,626	-	139,626	11,121	-	11,121
D Support for the Arts sector								
-	-680	-680	357,763	-80,889	276,874	270,326	-	270,326
E Arts and culture ALBs (net)								
20,513	-	20,513	953,476	-	953,476	75,643	-	75,643
F Support for the Sports sector								
-	-	-	156,669	-7,392	149,277	264,080	-	264,080
G Sport sponsored ALBs (net)								
16,554	-	16,554	276,083	-	276,083	44,514	-	44,514
H Ceremonial and support for the Heritage sector								
750	-35	715	46,706	-782	45,924	1,524	-	1,524
I Heritage sponsored ALBs (net)								
27,452	-	27,452	168,342	-	168,342	150,477	-	150,477
J Tourism sponsored ALBs (net)								
32,739	-	32,739	22,220	-	22,220	1,961	-	1,961
K Support for the Digital, Broadcasting and Media sectors								
5,609	-40	5,569	329,323	-960	328,363	174,469	-	174,469
L Broadcasting and Media sponsored ALBs (net)								
15,525	-	15,525	92,688	-	92,688	34,555	-	34,555
M Administration and Research								
133,430	-	133,430	45,288	-	45,288	32,906	-	32,906
N Support for Horseracing and the Gambling sector								
-	-	-	-	-19,268	-19,268	-	-	-
O Gambling Commission (net)								
-	-	-	21,516	-	21,516	384	-	384
P Office for Civil Society								
-	-	-	399,608	-	399,608	1,704	-	1,704
Q National Citizen Service (net)								
10,470	-	10,470	98,353	-	98,353	3,706	-	3,706
R Birmingham 2022 (net)								
5,149	-	5,149	43,124	-	43,124	774	-	774
<b>Total Spending in DEL</b>								
277,207	-755	276,452	3,665,525	-109,291	3,556,234	1,200,933	-	1,200,933



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

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	3,972,805	-	3,972,805	449,672	-	449,672
<i>Of which:</i>								
S British Broadcasting Corporation (net)								
-	-	-	3,878,709	-	3,878,709	316,712	-	316,712
T Channel Four Television								
-	-	-	-	-	-	132,700	-	132,700
U Provisions, Impairments and other AME spend								
-	-	-	94,094	-	94,094	-	-	-
V Levy bodies								
-	-	-	2	-	2	260	-	260
<b>Non-voted expenditure</b>								
-	-	-	1,263,747	-	1,263,747	197,022	-	197,022
<i>Of which:</i>								
W Lottery Grants								
-	-	-	1,263,747	-	1,263,747	197,022	-	197,022
<b>Total Spending in AME</b>								
-	-	-	5,236,552	-	5,236,552	646,694	-	646,694
<b>Total for Estimate</b>								
277,207	-755	276,452	8,902,077	-109,291	8,792,786	1,847,627	-	1,847,627
<i>Of which:</i>								
<b>Voted Expenditure</b>								
277,207	-755	276,452	7,638,330	-109,291	7,529,039	1,650,605	-	1,650,605
<b>Non Voted Expenditure</b>								
-	-	-	1,263,747	-	1,263,747	197,022	-	197,022

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>6,856,429</b>	<b>2,212,809</b>	<b>9,069,238</b>
<b>Net Capital Requirement</b>	<b>1,387,913</b>	<b>459,714</b>	<b>1,847,627</b>
<b>Accruals to cash adjustments</b>	<b>-605,160</b>	<b>-371,337</b>	<b>-976,497</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-6,057,474	-1,086,793	-7,144,267
Add cash grant-in-aid	5,364,408	1,043,814	6,408,222
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-32,657	8,526	-24,131
New provisions and adjustments to previous provisions	-	-236,592	-236,592
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-132,700	-132,700
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	120,563	32,408	152,971
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-1,405,851</b>	<b>-54,918</b>	<b>-1,460,769</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-1,405,851	-54,918	-1,460,769
<b>Net Cash Requirement</b>	<b>6,233,331</b>	<b>2,246,268</b>	<b>8,479,599</b>

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

	£'000
	Revised Plans
Gross Administration Costs	277,207
<i>Less:</i>	
Administration DEL Income	-755
<b>Net Administration Costs</b>	<b>276,452</b>
Gross Programme Costs	9,346,800
<i>Less:</i>	
Programme DEL Income	-109,291
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>9,237,509</b>
<b>Total Net Operating Costs</b>	<b>9,513,961</b>
<i>Of which:</i>	
Resource DEL	3,832,686
Capital DEL	444,723
Resource AME	5,236,552
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	-444,723
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>9,069,238</b>
<i>Of which:</i>	
Resource DEL	3,832,686
Resource AME	5,236,552
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>9,069,238</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-110,046</b>
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*Of which:*

Administration

Sales of Goods and Services

-755

*Of which:*

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

Total Administration

-755

Programme

Sales of Goods and Services

-109,291

*Of which:*

D: Support for the Arts sector

-80,889

F: Support for the Sports sector

-7,392

H: Ceremonial and support for the Heritage sector

-782

K: Support for the Digital, Broadcasting and Media sectors

-960

N: Support for Horseracing and the Gambling sector

-19,268

Total Programme

-109,291

<b>Total Voted Resource Income</b>	<b>-110,046</b>
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## Part III: Note C - Analysis of Consolidated Fund Extra Receipts

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

							£'000
	Present		Changes		Revised		
	Income	Receipts	Income	Receipts	Income	Receipts	
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-320,802	-7,746	-40,776	-7,746	-361,578	
<b>Total</b>	<b>-</b>	<b>-320,802</b>	<b>-7,746</b>	<b>-40,776</b>	<b>-7,746</b>	<b>-361,578</b>	

### Detailed description of CFER sources

							£'000
	Present		Changes		Revised		
	Income	Receipts	Income	Receipts	Income	Receipts	
<b>Departmental Expenditure Limit</b>							
<b>Annually Managed Expenditure</b>							
<b>Non-Budget</b>							
(Wireless Telegraphy Act Licence Fees)	-	-317,282	-	-17,297	-	-334,579	
Gambling Commission fines & penalties	-	-520	-	-2,224	-	-2,744	
Information Commissioner's Office civil monetary penalties & related bank interest	-	-1,300	-	-15,165	-	-16,465	
Information Commissioner's Office GDPR fines	-	-1,700	-	1,665	-	-35	
Production Restart receipts	-	-	-7,746	-7,746	-7,746	-7,746	
Sports Grounds Safety authority	-	-	-	-9	-	-9	
<b>Total</b>	<b>-</b>	<b>-320,802</b>	<b>-7,746</b>	<b>-40,776</b>	<b>-7,746</b>	<b>-361,578</b>	

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** 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
Tim Davie	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
Ros Kerslake	National Heritage Memorial Fund
John Rose	National Lottery Community Fund (previously Big Lottery Fund)
Laura Pye	National Museums Liverpool
Dr Nicholas Cullinan	National Portrait Gallery
Douglas Gurr	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

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

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.

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	75,934	13,614	65,412
B	Imperial War Museum	27,975	20,224	34,405
B	Museums and Galleries (subgroup)	35,993	6,768	33,947
B	National Gallery	26,321	13,129	29,257
B	National Museums Liverpool	24,969	3,795	25,176
B	Natural History Museum	61,739	13,914	60,254
B	Royal Museums Greenwich	22,568	3,815	21,384
B	Science Museum Group	63,444	21,495	65,850
B	Tate Gallery	79,776	5,340	51,570
B	Victoria and Albert Museum	69,051	25,695	78,794
C	British Library	148,642	11,121	114,876
E	Arts Council England	973,989	75,643	1,131,396
G	Sport England	218,386	37,861	283,413
G	Sports Ground Safety Authority	1,880	77	1,724
G	UK Anti-Doping	8,456	3,587	8,361
G	UK Sport	63,915	2,989	73,838
I	Churches Conservation Trust	2,673	250	2,788
I	Historic England	87,352	88,820	171,005
I	National Heritage Memorial Fund	105,769	61,407	167,372
J	VisitBritain	54,959	1,961	52,926
L	British Film Institute	77,270	5,817	77,752
L	Information Commissioner's Office	6,058	850	6,173
L	OFCOM	5,036	26,830	27,698
L	S4C	19,849	1,058	17,512
O	The Gambling Commission	2,281	384	1,942
O	National Lottery Commission	19,235	-	19,268
Q	National Citizen Service	108,823	3,706	102,200
R	Birmingham 2022	48,273	774	49,134
S	British Broadcasting Corporation	3,878,709	316,712	3,632,795
T	Channel 4	-	132,700	-
U	Arts Council England	-111	-	-
U	Birmingham 2022	1,802	-	-
U	British Film Institute	7,327	-	-
U	British Library	-2,153	-	-
U	British Museum	4,092	-	-
U	Historic England	2,522	-	-
U	Imperial War Museum	5,700	-	-
U	Information Commissioner's Office	-911	-	-
U	Museums and Galleries (subgroup)	3,040	-	-
U	National Citizen Service	-	-	-
U	National Gallery	100	-	-
U	National Lottery Commission	-	-	-
U	National Museums Liverpool	4,300	-	-
U	Natural History Museum	2,220	-	-
U	OFCOM	-1,615	-	-



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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
U	Royal Museums Greenwich	2,700	-	
U	Science Museum Group	5,500	-	
U	Sport England	1,410	-	
U	UK Sport	6,146	-	
U	Victoria and Albert Museum	17,925	-	
U	VisitBritain	1,600	-	
V	Phone-paid Services Authority	2	260	
<b>Total</b>		<b>6,380,921</b>	<b>900,596</b>	<b>6,408,222</b>

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

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

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Section in Part II: Subhead Detail		Service	£'000
<hr/>			
Section H	Listed Places of Worship		36,000
Section K	Northern Ireland DTT Multiplex		325
Section P	Grants issued by the Office for Civil Society		5,000

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<u>Government Indemnity Scheme:</u>	
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 for potential clawback in relation to European Regional Development Fund funding for two broadband projects.	2,500
In 2019-20, the LDBs have contingent liabilities relating to future grant payments. The estimated value is £345m (2018-19: £509m) of which £219m (2018-19: £286m) 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 contingent liabilities as at 31 March 2020 relate to awards offered that have been approved in principle but are yet to be accepted by the recipient. For more detailed information on contingent liabilities, please refer to the financial statements of the individual LDBs.	345,000
The British Museum is contesting a case relating to the withdrawal of charitable relief against business rates on elements of the Bloomsbury site.	1,400
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.	32,700

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
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. Court of appeal judgements were made in cases affecting judge's pensions (e.g. McCloud) and firefighter pensions (e.g. Sergeant) which had previously been considered by employment tribunals. The rulings have implications for ALBs which operate Local Government Pension Schemes including British Film Institute (BFI), British Film Institute Lottery, Geffrye Museum (Museum of the Home), Horniman Public Museum and Public Park Trust, Sport England, UK Sport and UK Anti-Doping. For some ALBs, the effects of this judgement are incorporated in the updated valuation of the pension funds, however there are still contingent liabilities disclosed in the BFI and the Geffrye museum's (Museum of the Home) accounts amounting to £620k combined.	620
Contingent liabilities in respect of the Cultural Property (Armed Conflicts) Act 2017 for:	Unquantifiable
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	
Indemnities granted in respect of works of art on loan from the Royal Collection.	302,700
Indemnity scheme for items on loan to the Government Art Collection.	11,600
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	11,300,000
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 for the benefit of its employees since it was created by the Development of Tourism Act 1969. To ensure a strong covenant rating and avoid a substantial increase in the BTA's annual contributions to service the scheme, the government has issued a guarantee to cover the shortfall between the scheme's assets and its liabilities should the BTA close down. The shortfall is currently estimated at £2m in today's prices and this is likely to decrease with time because the BTA section of the scheme was closed to future benefit accrual on 31 March 2020.	2,000
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.	

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Contingent liabilities in respect of the Commonwealth Games</p> <ol style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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</li> </ol>	Unquantifiable
<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> <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>	Unquantifiable
<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</p> <p>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> <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>	Unquantifiable
<p>The Olympic Delivery Authority (ODA) had liabilities for the rectification of defects in the buildings constructed by Stratford Village Development Partnership. These liabilities have been substantially reduced through a 2019 settlement agreement with Qatari Diar Delancey (QDD) but similar liabilities to other parties remain</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.</p> <p>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'.</p> <p>The claimant challenged this decision by way of judicial review.</p>	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<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.</p> <p>The complaint is still at the pre litigation stage.</p>	Unquantifiable

# Department for Environment, Food and Rural Affairs

## Introduction

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
<b><u>Resource DEL</u></b>				
<b><u>Control total changes</u></b>				
(Section A) Increase in gross programme spend for Food and farming following a Reserve claim for Farm Support Payments.	92,000,000	-		
(Section A) Increase in gross programme spend for Food and farming following a Reserve claim for Covid-19 Local Authority Welfare grants to provide support for economically vulnerable people in their communities.	63,000,000	-		
(Section A) Increase in gross programme spend for Food and farming following a Reserve claim for Common Organisations of the Market (CMO).	26,200,000	-		
(Section A) Increase in gross programme spend for Food and farming following a Reserve claim for a Second Covid-19 Food Charity Scheme.	16,000,000	-		
(Section A) Increase in gross programme spend for Food and farming following a Reserve claim for Covid-19 Food packages to individuals required to shield during the initial 3 months of lockdown.	2,120,000	-		
(Section A) Increase in gross programme spend for Food and farming following a Reserve claim for Covid-19 to cover the Non-Shielded Vulnerable (NSV) Supermarket Referrals project.	2,000,000	-		
(Section A) Increase in gross programme spend for Food and farming following a Reserve claim for Government Secured Freight Capacity.	2,000,000	-		
(Section A) Increase in gross programme spend for Food and farming following a Reserve claim for Farming Recovery Scheme.	1,255,000	-		

(Section A) Increase in gross programme spend for Food and farming following a Budget Exchange transfer from 2021/22 for the Dairy Response.	1,020,000	-
(Section B) Increase in gross administration spend for Improve the environment following a Reserve claim for Green Recovery Challenge Fund.	2,000,000	-
(Section B) Increase in gross administration spend for Improve the environment following a Reserve claim for Green Social Prescribing as part of the Shared Outcome Fund.	517,000	-
(Section B) Decrease in gross programme spend for Improve the environment (ALB) (net) following a Budget reduction for unutilised Joint Air Quality Unit Programme budget in order to re-profile in future years.	-	-32,000,000
(Section B) Increase in gross programme spend for Improve the environment following a Reserve Claim to transfer Official Development Assistance budget from capital.	26,640,000	-
(Section B) Increase in gross programme spend for Improve the environment following a Reserve claim to transfer Canals and Rivers Trust budget from capital.	21,000,000	-
(Section B) Increase in gross programme spend for Improve the environment following a Reserve claim for Forestry Commission Covid-19 support.	6,000,000	-
(Section B) Increase in gross programme spend for Improve the environment following a Reserve claim for Covent Garden Market Authority.	5,872,000	-
(Section B) Increase in gross programme spend for Improve the environment following a Reserve claim for Covid-19 support.	1,700,000	-
(Section B) Decrease in gross programme spend for Improve the environment (ALB) (net) following a Budget Exchange transfer into 2021/22 for Urban Trees.	-	-435,000
(Section B) Increase in gross programme spend for Improve the environment following a Reserve claim for Shared Outcome Fund project Unlocking Housing near Protected Habitats.	296,000	-
(Section B) Increase in gross programme spend for Improve the environment following a Reserve claim for Green Social Prescribing as part of the Shared Outcome Fund.	20,000	-
(Section D) Increase in gross administration spend for Animal and plant health following a Reserve claim for Shared Outcome Fund project - Trees outside woods.	139,000	-



(Section D) Increase in gross programme spend for Animal and plant health following a Budget Exchange transfer from 2021/22 for additional funding brought forward for Future Farming.	14,300,000	-
(Section D) Increase in gross programme spend for Animal and plant health following a Reserve claim for Covid-19 for an initial and extended scheme to support Zoos which had suffered income losses due to lockdown.	12,000,000	-
(Section E) Increase in gross administration spend for Marine and fisheries following a Reserve claim for Shared Outcome Funding for Offshore Renewables.	311,000	-
(Section E) Increase in gross administration spend for Marine and fisheries following a Reserve claim for Delivering Seafood Exporters Compensation Scheme.	250,000	-
(Section E) Increase in gross programme spend for Marine and fisheries following a Reserve claim for Delivering Seafood Exporters Compensation Scheme.	22,750,000	-
(Section E) Increase in gross programme spend for Marine and fisheries following a Reserve claim for Seafood sector during Covid-19.	4,550,000	-
(Section E) Increase in gross programme spend for Marine and fisheries following a Reserve claim for Centre for Environment, Fisheries and Aquaculture Science for Covid-19 support.	4,000,000	-
(Section G) Increase in gross administration spend for Departmental operating costs following a Reserve claim for EU Exit related Certifier Capacity funding.	10,300,000	-
(Section G) Increase in gross administration spend for Departmental operating costs following a Reserve claim for Northern Ireland Protocol requirements including systems and processes, SPS systems, and operational personnel.	10,299,000	-
(Section G) Increase in gross administration spend for Departmental operating costs following a Reserve claim for IT funding related to the Covid-19 Response.	10,000,000	-
(Section G) Increase in gross administration spend for Departmental operating costs following a Reserve claim for EU Exit GB Border requirements.	9,320,000	-
(Section G) Increase in gross administration spend for Departmental operating costs following a Reserve claim for Technical deficit - Essential IT.	8,300,000	-
(Section G) Increase in gross administration spend for Departmental operating costs following a Reserve claim for EU Exit related Certifier Capacity funding.	4,900,000	-

(Section G) Increase in gross administration spend for Departmental operating costs following a Reserve claim for Flood Risk Management.	150,000	-
(Section G) Increase in gross programme spend for Departmental operating costs following a Reserve claim for EU Exit Borders - EU-GB border requirements.	16,720,000	-
(Section G) Increase in gross programme spend for Departmental operating costs following a Reserve claim for the Movement Assistance Scheme.	10,200,000	-
(Section G) Increase in gross programme spend for Departmental operating costs following a Reserve claim for EU Exit Borders - NI Supermarkets IT System including initial scoping and initial development of a common solution.	10,000,000	-
(Section G) Increase in gross programme spend for Departmental operating costs following a Reserve claim for EU Exit (Certifier capacity, Net increase funding for EU-GB & NI Business Cases, Movement Assistance Scheme & SPS IT Business Case).	5,400,000	-
(Section G) Increase in gross programme spend for Departmental operating costs following a Reserve claim for Flood Risk Management.	4,450,000	-
(Section G) Increase in gross programme spend for Departmental operating costs following a Reserve claim for EU Exit Borders - Northern Ireland Protocol requirements including systems and processes, SPS systems, and operational personnel.	1,297,000	-
(Section G) Decrease in gross programme spend for Departmental operating costs following a Budget Exchange transfer into 2021/22 for Urban Trees.	-	-1,166,000
(Section G) Increase in gross programme spend for Departmental operating costs following a Reserve claim for EU Exit related Certifier capacity funding.	878,000	-
(Section G) Increase in gross programme spend for Departmental operating costs following a Reserve claim for Covid-19 support.	300,000	-
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) following a Reserve claim for Royal Botanic Gardens, Kew Covid-19 support.	6,000,000	-
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) following a Reserve claim for Royal Botanic Gardens, Kew.	2,000,000	-
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) following a Reserve claim for Natural England for Covid-19 support.	1,000,000	-

**Transfers of budgetary cover to/from other  
Government Departments**

(Section A) Increase in gross programme spend for Food and farming following a transfer of funding from Department for Digital, Culture, Media and Sports for Food Charities spend.	12,800,000	-
(Section A) Decrease in gross programme spend for Food and farming following a transfer to Department for International Trade for Defra's contribution to the Dubai Expo 2021 Programme.	-	-750,000
(Section B) Decrease in gross administration spend for Improve the environment following a transfer to Department for Digital, Culture, Media and Sports for Green Recovery Challenge Fund.	-	-2,000,000
(Section B) Decrease in gross administration spend for Improve the environment following a transfer to Department for Health and Social Care for Green Social Prescribing project.	-	-146,000
(Section B) Increase in gross programme spend for Improve the environment following a transfer from Foreign, Commonwealth and Development Office for Official Development Assistance funding - Illegal Wildlife Trade Challenge Fund work.	1,200,000	-
(Section B) Decrease in gross programme spend for Improve the environment following a return of funding to Foreign, Commonwealth and Development Office for Darwin Plus Non-Official Development Assistance.	-	-500,000
(Section B) Decrease in gross programme spend for Improve the environment following a return of funding to Foreign, Commonwealth and Development Office for Conflict, Stability and Security Fund.	-	-440,000
(Section B) Increase in gross programme spend for Improve the environment following a transfer from Department for Education for contribution to Children in Nature Evaluation.	90,000	-
(Section B) Decrease in gross programme spend for Improve the environment following a transfer to Northern Ireland Executive for the scoping study of the market for fluorinated greenhouse gases and ozone-depleting substances (ODS).	-	-25,000
(Section B) Decrease in gross programme spend for Improve the environment following a transfer to Northern Ireland Executive for Department of Agriculture, Environment and Rural Affairs - funding resource in a new regulatory Chemicals Team.	-	-20,000

(Section E) Increase in gross programme spend for Marine and fisheries following a transfer from Foreign, Commonwealth and Development Office to Centre for Environment, Fisheries and Aquaculture Science for Gulf Strategy Fund.	1,085,000	-
(Section E) Decrease in gross programme spend for Marine and fisheries following a transfer to Border Force (Home Office) for purchase of vessel.	-	-1,000,000
(Section E) Increase in gross programme spend for Marine and fisheries following a transfer from Foreign, Commonwealth and Development Office to Centre for Environment, Fisheries and Aquaculture Science for Conflict, Stability and Security Fund.	477,000	-
(Section E) Increase in gross programme spend for Marine and fisheries following a transfer from Foreign, Commonwealth and Development Office to Centre for Environment, Fisheries and Aquaculture Science for Blue Belt Programme.	119,000	-
(Section E) Decrease in gross programme spend for Marine and fisheries following a return of funding to Foreign, Commonwealth and Development Office for Commonwealth 18-20 Litter Programme.	-	-100,000
(Section G) Decrease in gross administration spend for Departmental operating costs following a HM Treasury charge for cash forecasting.	-	-168,000
(Section G) Increase in gross programme spend for Departmental operating costs following a transfer from Department for Health and Social Care for Waste Water testing.	10,629,000	-
(Section G) Decrease in gross programme spend for Departmental operating costs following a transfer to Scottish Government for European Maritime and Fisheries Fund.	-	-7,000,000
(Section G) Increase in gross programme spend for Departmental operating costs following a transfer from Department for International Trade for Food is Great.	1,210,000	-
(Section G) Decrease in gross programme spend for Departmental operating costs following a transfer to Welsh Government for European Maritime and Fisheries Fund.	-	-1,000,000
(Section G) Increase in gross programme spend for Departmental operating costs following a transfer to Cabinet Office for Business Engagement funding.	777,000	-
(Section G) Decrease in gross programme spend for Departmental operating costs following a transfer to Northern Ireland Executive for European Maritime and Fisheries Fund.	-	-718,000

(Section G) Increase in gross programme spend for Departmental operating costs following a transfer to Cabinet Office for the EU Transition Campaign.	266,000	-
(Section G) Increase in gross programme spend for Departmental operating costs following a transfer from Department for Health and Social Care for Personal Protective Equipment.	262,000	-
(Section G) Increase in gross programme spend for Departmental operating costs following a transfer to Cabinet Office for the EU Transition Campaign.	237,000	-
(Section G) Increase in gross programme spend for Departmental operating costs following a transfer to Cabinet Office for the EU Transition Campaign in respect of Staffing Costs.	22,000	-
(Section G) Increase in gross programme spend for Departmental operating costs following a transfer to Cabinet Office for the EU Transition Campaign in respect of Staffing Costs.	13,000	-
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) following a transfer from Department for Education to Natural England for Children in Nature project.	2,133,000	-
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) following a transfer from Ministry of Housing, Communities and Local Government to Natural England for District Level Licencing, Great Crested Newts.	1,300,000	-
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) following a transfer from Ministry of Housing, Communities and Local Government funding for Children in Nature.	97,000	-
(Section J) Increase in gross programme spend for Marine and fisheries (ALB) (net) following a transfer from Foreign, Commonwealth and Development Office to Marine Management Organisation for Blue Belt Programme.	838,000	-
(Section J) Decrease in gross programme spend for Marine and fisheries (ALB) (net) following a transfer to Foreign, Commonwealth and Development Office from Marine Management Organisation for Blue Belt Programme.	-	-285,000

**Transfers between resource spending and capital spending**

(Section G) Increase in programme spend for Departmental operating costs following a transfer from capital.	20,000,000	-
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(Section H) Decrease in gross programme spend for Improve the environment (ALB) (net) following a transfer to capital for Environment Agency.	-	-14,000,000
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(Section I) Decrease in gross programme spend for Protect the country from floods (ALB) (net) following a transfer to capital for Environment Agency.	-	-6,000,000
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### **Transfers within Department**

(Section A) Decrease in gross administration spend for Food and farming following a reallocation of budgets.	-	-155,000
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(Section A) Decrease in gross programme spend for Food and farming following a transfer to Natural England.	-	-1,800,000
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(Section A) Decrease in gross programme spend for Food and farming following a reallocation of budgets.	-	-1,400,000
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(Section B) Increase in gross administration spend for Improve the environment for Forestry Commission.	11,119,000	-
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(Section B) Decrease in gross administration spend for Improve the environment following a transfer to Natural England.	-	-1,422,000
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(Section B) Increase in gross administration income for Improve the environment following a reallocation of budgets for Forestry Commission.	-	-1,300,000
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(Section B) Decrease in gross administration spend for Improve the environment following a reallocation of budgets.	-	-830,000
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(Section B) Decrease in gross administration spend for Improve the environment following a transfer to Environment Agency.	-	-30,000
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(Section B) Increase in gross programme spend for Improve the environment following a reallocation of budgets.	54,010,000	-
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(Section B) Increase in gross programme spend for Improve the environment for Forestry Commission.	53,298,000	-
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(Section B) Decrease in gross programme spend for Improve the environment following a transfer to Natural England.	-	-3,170,000
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(Section B) Decrease in gross programme spend for Improve the environment following a transfer to Joint Nature Conservation Committee.	-	-967,000
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(Section B) Decrease in gross programme spend for Improve the environment following a transfer to Royal Botanic Gardens, Kew.	-	-840,000
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(Section B) Decrease in gross programme spend for Improve the environment following a transfer to National Forestry Company.	-	-130,000
(Section B) Decrease in gross programme spend for Improve the environment following a transfer to Joint Nature Conservation Committee.	-	-37,000
(Section B) Increase in gross programme income for Improve the environment for Forestry Commission.	-	-18,450,000
(Section C) Increase in gross administration spend for Protect the country from floods following a transfer from Environment Agency.	1,750,000	-
(Section D) Decrease in gross programme spend for Animal and plant health following a transfer to Natural England.	-	-1,502,000
(Section D) Increase in gross programme spend for Animal and plant health following a reallocation of budgets.	655,000	-
(Section E) Increase in gross programme spend for Marine and fisheries following a reallocation of budgets.	2,400,000	-
(Section E) Decrease in gross programme spend for Marine and fisheries following a transfer to Marine Management Organisation.	-	-750,000
(Section E) Decrease in gross programme spend for Marine and fisheries following a transfer to Joint Nature Conservation Committee.	-	-142,000
(Section F) Decrease in gross administration spend for Countryside and rural services for Forestry Commission.	-	-8,569,000
(Section F) Decrease in gross administration spend for Countryside and rural services following a reallocation of budgets.	-	-1,570,000
(Section F) Decrease in gross administration income for Countryside and rural services for Forestry Commission.	1,300,000	-
(Section F) Decrease in gross programme spend for Countryside and rural services following a reallocation of budgets.	-	-56,758,000
(Section F) Decrease in gross programme spend for Countryside and rural services for Forestry Commission.	-	-51,753,000
(Section F) Decrease in gross programme income for Countryside and rural services following a reallocation of budgets.	18,450,000	-
(Section G) Increase in gross administration spend for Departmental operating costs following a reallocation of budgets.	5,000	-

(Section G) Decrease in gross administration spend for Departmental operating costs following a reallocation of budgets.	-	-452,000
(Section H) Increase in gross administration spend for Improve the environment (ALB) (net) for Natural England.	1,422,000	-
(Section H) Increase in gross administration spend for Improve the environment (ALB) (net) for National Forest Company.	403,000	-
(Section H) Increase in gross administration spend for Improve the environment (ALB) (net) for Environment Agency.	30,000	-
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) for Natural England.	6,472,000	-
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) for National Forest Company.	2,958,000	-
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) for Joint Nature Conservation Committee.	1,109,000	-
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) for Royal Botanic Gardens, Kew.	840,000	-
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) for Joint Nature Conservation Committee.	37,000	-
(Section H) Increase in gross programme income for Improve the environment (ALB) (net) for National Forest Company.	-	-620,000
(Section I) Decrease in gross administration spend for Protect the country from floods (ALB) (net) for Environment Agency.	-	-1,750,000
(Section J) Increase in gross programme spend for Marine and fisheries (ALB) (net) for Marine Management Organisation.	750,000	-
Decrease in gross administration spend for Countryside and rural services (ALB) (net) for National Forest Company.	-	-403,000
Decrease in gross programme spend for Countryside and rural services (ALB) (net) for National Forest Company.	-	-2,828,000
Decrease in gross programme income for Countryside and rural services (ALB) (net) for National Forest Company.	620,000	-



**Changes in expenditure offset by income**

(Section E) Increase in gross programme spend for Marine and fisheries offset by increase in programme income for European Maritime Fisheries Fund.	15,000,000	-15,000,000	
(Section H) Increase in gross programme spend for Improve the environment (ALB) (net) offset by increase in programme income for Environment Agency.	13,833,000	-13,833,000	
(Section I) Increase in gross programme spend for Protect the country from floods (ALB) (net) offset by increase in programme income for Local Levy.	8,000,000	-8,000,000	
<b>Total change in Resource DEL (Voted)</b>	<b>687,470,000</b>	<b>-262,214,000</b>	<b>425,256,000</b>

**Resource AME****Control total changes**

(Section P) Increase in gross programme spend for Departmental operating costs for Defra's commitment to participate in and contribute towards the EU's 2021-2027 Copernicus Programme of Earth Observation Satellites.	1,018,000,000	-	
(Section P) Increase in gross programme spend for Departmental operating costs for potential centrally held IR35 liabilities.	30,000,000	-	
(Section P) Increase in gross programme spend for Departmental operating costs for various centrally held provisions.	5,372,000	-	
(Section P) Increase in gross programme spend for Departmental operating costs for potential impairments to the Defra estate.	1,873,000	-	
(Section P) Decrease in gross programme spend for Departmental operating costs for anticipated changes to the Foot and Mouth Disease provision.	-	-1,420,000	
(Section P) Decrease in gross programme spend for Departmental operating costs for decrease in Foot and Mouth Disease provision utilisation.	-	-1,420,000	
(Section Q) Decrease in gross programme spend for Food and farming (ALB) (net) for Agriculture and Horticulture Development Board.	-	-2,532,000	
(Section R) Increase in gross programme spend for Improve the environment (ALB) (net) for Environment Agency Open Pension Fund provision.	10,305,000	-	
(Section R) Decrease in gross programme spend for Improve the environment (ALB) (net) for Environment Agency Open Pension Fund utilisation.	-	-10,305,000	

(Section R) Decrease in gross programme spend for Improve the environment (ALB) (net) for EA Closed Pension Fund utilisation.	-	-538,000
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(Section S) Increase in gross programme spend for Protect the country from floods (ALB) (net) for Environment Agency Open Pension Fund provision.	12,296,000	-
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(Section S) Decrease in gross programme spend for Protect the country from floods (ALB) (net) for Environment Agency Open Pension Fund provision utilisation.	-	-12,296,000
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#### **Transfers within the Department**

(Section L) Decrease in gross programme spend for Improve the environment following a reallocation of budgets for Forestry Commission.	-	-95,000
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(Section O) Increase in gross programme spend for Countryside and rural services following a reallocation of budgets for Forestry Commission.	95,000	-
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(Section R) Increase in gross programme spend for Improve the environment (ALB) (net) following a reallocation of budgets for National Forest Company.	7,000	-
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Decrease in gross programme spend for Countryside and rural services (ALB) (net) following a reallocation of budgets for National Forest Company.	-	-7,000
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#### **Changes in expenditure offset by income**

(Section Q) Decrease in gross programme spend for Food and farming (ALB) (net) offset by decrease in programme income for Agriculture and Horticulture Development Board.	36,000	-36,000
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<b>Total change in Resource AME (Voted)</b>	<b>1,077,984,000</b>	<b>-28,649,000</b>	<b>1,049,335,000</b>
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**Capital DEL****Control Total Changes**

(Section A) Increase in gross capital spend for Food and farming following a Reserve claim for Farming IT.	12,600,000	-
(Section A) Increase in gross capital spend for Food and farming following a Budget Exchange transfer from 2021/22 for additional funding brought forward for Future Farming.	12,600,000	-
(Section A) Increase in gross capital spend for Food and farming following a Reserve claim for Covid-19 to cover the Non-Shielded Vulnerable (NSV) Supermarket Referrals project.	2,000,000	-
(Section B) Increase in gross capital spend for Improve the environment following a Reserve claim for the Green Recovery Challenge Fund.	18,950,000	-
(Section B) Decrease in gross capital spend for Improve the environment relating to the transfer of Official Development Assistance budget to resource.	-	-26,640,000
(Section B) Decrease in gross capital spend for Improve the environment relating to the transfer of Canals and Rivers Trust budget to resource.	-	-21,000,000
(Section B) Increase in gross capital spend for Improve the environment following a Reserve claim for project speed funding.	5,000,000	-
(Section B) Decrease in gross capital spend for Improve the environment (ALB) (net) following a Budget Exchange transfer into 2021/22 for Urban Trees.	-	-1,591,000
(Section B) Increase in gross capital spend for Improve the environment following a Reserve claim for the Covent Garden Marketing Authority.	628,000	-
(Section B) Decrease in gross capital spend for Improve the environment (ALB) (net) following a Budget reduction in relation to Fly Tipping in order to re-profile in future years.	-	-500,000
(Section C) Increase in gross capital spend for Protect the country from floods following a Reserve claim for the Flood Recovery Schemes.	3,000,000	-
(Section D) Increase in gross capital spend for Animal and plant health following a Budget Exchange transfer from 2021/22 for additional funding brought forward from Future Farming.	1,000,000	-
(Section D) Increase in gross capital spend for Animal and plant health following a Reserve claim for Shared Outcome Fund project - Trees outside woods.	221,000	-

(Section E) Increase in gross capital spend for Marine and fisheries following a Reserve claim for Offshore Renewables.	175,000	-
(Section G) Increase in gross capital spend for Departmental operating costs following a Reserve claim for Floods - Insurance Premium Tax funding.	62,350,000	-
(Section G) Increase in gross capital spend for Departmental operating costs following a Reserve claim for Budget 2016 - Floods Capital.	62,000,000	-
(Section G) Increase in gross capital spend for Departmental operating costs following a Reserve claim for EU Exit. Additional Borders Funding ( Certifier capacity, Net increase funding for EU-GB & NI Business Cases, Movement Assistance Scheme & SPS IT Business Case).	16,800,000	-
(Section G) Increase in gross capital spend for Departmental operating costs following a Reserve claim for Essential IT projects.	11,700,000	-
(Section G) Increase in gross capital spend for Departmental operating costs following a Reserve claim for Autumn Budget 2017 - Floods Regeneration and Growth Fund.	10,000,000	-
(Section G) Increase in gross capital spend for Departmental operating costs following a Reserve claim for Autumn Budget 2017 - New Flood Defence schemes.	8,000,000	-
(Section G) Increase in gross capital spend for Departmental operating costs following a Reserve claim for Autumn Budget 2018 - Carlisle Floods.	9,967,000	-
(Section G) Decrease in gross capital spend for Departmental operating costs following a Budget Exchange transfer into 2021/22 for Science Capability in Animal Health Programme (SCAH) at the Weybridge site.	-	-13,400,000
(Section G) Increase in gross capital spend for Departmental operating costs following a Reserve claim for additional costs / projects required as a result of Covid-19.	5,900,000	-
(Section G) Increase in gross capital spend for Departmental operating costs following a Reserve claim for additional EU Exit Funding from HMT. Borders - EU-GB Border requirements.	3,430,000	-
(Section G) Increase in gross capital spend for Departmental operating costs following a Reserve claim for Navigation - Insurance Premium Tax Funding.	1,800,000	-

(Section G) Increase in gross capital spend for Departmental operating costs following a Reserve claim for EU Exit Borders - Northern Ireland Protocol requirements including systems and processes, SPS systems, and operational personnel.	699,000	-
(Section G) Increase in gross capital spend for Departmental operating costs following a Budget Exchange transfer from 2021/22 for additional funding brought forward from Future Farming.	500,000	-
(Section G) Decrease in gross capital spend for Departmental operating costs following a Budget Exchange transfer into 2021/22 for Urban Trees.	-	-227,000
(Section H) Increase in gross capital spend for Improve the environment (ALB) (net) following a Reserve claim for Royal Botanic Gardens, Kew Voluntary Exit Scheme loan under Museums Freedom.	500,000	-
(Section I) Decrease in gross capital spend for Protect the country from floods (ALB) (net) following a budget reduction for Environment Agency to be reprofiled into future years.	-	-25,000,000

**Transfers of budgetary cover to/from other Government Departments**

(Section B) Decrease in gross capital spend for Improve the environment following a transfer to Department for Digital, Culture, Media and Sports for Green Recovery Challenge Fund.	-	-38,000,000
(Section B) Decrease in gross capital spend for Improve the environment following a transfer to Ministry of Justice for Nature for Climate Fund.	-	-412,000
(Section B) Decrease in gross capital spend for Improve the environment following a transfer to Welsh Government.	-	-384,000
(Section B) Increase in gross capital spend for Improve the environment following a transfer from Department for Business, Energy and Industrial Strategy for Research into economic, environmental and social opportunities around scrap metal.	40,000	-

**Transfers between resource spending and capital spending**

(Section G) Decrease in gross capital spend for Departmental operating costs following transfer to resource.	-	-20,000,000
(Section H) Increase in gross capital spend for Improve the environment (ALB) (net) following a transfer from resource for Environment Agency.	14,000,000	-

(Section I) Increase in gross capital spend for Protect the country from floods (ALB) (net) following a transfer from resource for Environment Agency.	6,000,000	-
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**Transfers within the Department**

(Section B) Increase in gross capital spend for Improve the environment following a reallocation of budgets for Forestry Commission.	15,498,000	-
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(Section B) Increase in gross capital spend for Improve the environment following a reallocation of budgets.	3,000,000	-
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(Section B) Decrease in gross capital spend for Improve the environment following a transfer to Environment Agency.	-	-2,542,000
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(Section B) Decrease in gross capital spend for Improve the environment following a transfer to Natural England.	-	-2,365,000
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(Section B) Decrease in gross capital spend for Improve the environment following a transfer to National Forest Company.	-	-2,260,000
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(Section B) Decrease in gross capital spend for Improve the environment following a transfer to Royal Botanic Gardens, Kew.	-	-723,000
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(Section B) Decrease in gross capital spend for Improve the environment following a transfer to Joint Nature Conservation Committee.	-	-743,000
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(Section E) Increase in gross capital spend for Marine and fisheries following a reallocation of budgets.	1,790,000	-
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(Section F) Decrease in gross capital spend for Countryside and rural services following a reallocation of budgets for Forestry Commission.	-	-9,518,000
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(Section F) Decrease in gross capital spend for Countryside and rural services following a reallocation of budgets.	-	-3,000,000
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(Section G) Decrease in gross capital spend for Departmental operating costs following a reallocation of budgets.	-	-7,770,000
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(Section G) Decrease in gross capital spend for Departmental operating costs following a transfer to Royal Botanic Gardens, Kew.	-	-7,140,000
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(Section G) Decrease in gross capital spend for Departmental operating costs following a transfer to Natural England.	-	-1,380,000
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(Section G) Decrease in gross capital spend for Departmental operating costs following a transfer to Environment Agency.	-	-220,000
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(Section H) Increase in gross capital spend for Improve the environment (ALB) (net) for Royal Botanic Gardens, Kew.	7,863,000	-	
(Section H) Increase in gross capital spend for Improve the environment (ALB) (net) for Natural England.	3,745,000	-	
(Section H) Increase in gross capital spend for Improve the environment (ALB) (net) for Environment Agency.	2,762,000	-	
(Section H) Increase in gross capital spend for Improve the environment (ALB) (net) for National Forest Company.	2,260,000	-	
(Section H) Increase in gross capital spend for Improve the environment (ALB) (net) for Joint Nature Conservation Committee.	743,000	-	
<b><u>Changes in expenditure offset by income</u></b>			
(Section I) Increase in gross capital spend for Protect the country from floods (ALB) (net) offset by increase in capital income for Environment Agency.	23,739,000	-23,739,000	
<b>Total change in Capital DEL (Voted)</b>	<b>331,260,000</b>	<b>-208,554,000</b>	<b>122,706,000</b>
<b><u>Capital AME</u></b>			
<b><u>Control Total Changes</u></b>			
(Section S) Increase in capital spend for Protect the country from floods (ALB) (net) for IFRS16 changes within Flood Re.	2,000,000	-	
<b>Total change in Capital AME (Voted)</b>	<b>2,000,000</b>	<b>-</b>	<b>2,000,000</b>
Revisions of the Net Cash Requirement to reflect changes to resources and capital as set out above. It also takes account of movements in debtors.	-	-216,416,000	
<b>Total change in Net Cash Requirement</b>	<b>-</b>	<b>-216,416,000</b>	<b>-216,416,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	425,256,000	-	425,256,000
Capital	122,706,000	-	122,706,000
<b>Annually Managed Expenditure</b>			
Resource	1,049,335,000	-	1,049,335,000
Capital	2,000,000	-	2,000,000
<b>Total Net Budget</b>			
Resource	1,474,591,000	-	1,474,591,000
Capital	124,706,000	-	124,706,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	-216,416,000		

Supplementary 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.

\* Recovery of costs incurred for Covid-19 Waste Water Testing.

**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 II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
858,498	3,473,233	54,172	371,084	912,670	3,844,317	902,491	122,706	1,025,197
<i>Of which:</i>								
A Food and farming								
122,478	2,136,390	-155	214,445	122,323	2,350,835	-	27,200	27,200
B Improve the environment								
71,341	419,371	7,908	113,112	79,249	532,483	130,616	-54,044	76,572
C Protect the country from floods								
2,205	8,772	1,750	-	3,955	8,772	-	3,000	3,000
D Animal and plant health								
32,391	178,740	139	25,453	32,530	204,193	5,795	1,221	7,016
E Marine and fisheries								
16,220	35,082	561	33,389	16,781	68,471	8,672	1,965	10,637
F Countryside and rural services								
10,489	92,447	-8,839	-90,061	1,650	2,386	12,518	-12,518	-
G Departmental operating costs								
460,503	72,185	53,106	72,325	513,609	144,510	-28,194	143,009	114,815
H Improve the environment (ALB) (net)								
66,905	152,439	1,855	9,326	68,760	161,765	43,767	31,873	75,640
I Protect the country from floods (ALB) (net)								
72,755	350,962	-1,750	-6,000	71,005	344,962	729,317	-19,000	710,317
J Marine and fisheries (ALB) (net)								
2,808	24,637	-	1,303	2,808	25,940	-	-	-
<i>Countryside and rural services (ALB) (net)</i>								
403	2,208	-403	-2,208	-	-	-	-	-
<b>Total Spending in DEL</b>								
		54,172	371,084				122,706	

## Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	291,590	-	1,049,335	-	1,340,925	14,507	2,000	16,507
<i>Of which:</i>								
L Improve the environment								
-	-2,815	-	-95	-	-2,910	-	-	-
O Countryside and rural services								
-	-295	-	95	-	-200	-	-	-
P Departmental operating costs								
-	50,368	-	1,052,405	-	1,102,773	-	-	-
Q Food and farming (ALB) (net)								
-	5,097	-	-2,532	-	2,565	14,507	-	14,507
R Improve the environment (ALB) (net)								
-	32,273	-	-531	-	31,742	-	-	-
S Protect the country from floods (ALB) (net)								
-	156,000	-	-	-	156,000	-	2,000	2,000
<i>Countryside and rural services (ALB) (net)</i>								
-	7	-	-7	-	-	-	-	-
<b>Total Spending in AME</b>								
							<b>2,000</b>	
<b>Total for Estimate</b>								
						<b>54,172</b>	<b>1,420,419</b>	<b>124,706</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
						54,172	1,420,419	124,706
<b>Non Voted Expenditure</b>								
						-	-	-

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>5,611,497</b>	<b>-216,416</b>	<b>5,395,081</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
916,162	-3,492	912,670	4,551,633	-707,316	3,844,317	1,027,197	-2,000	1,025,197
<i>Of which:</i>								
A Food and farming								
122,623	-300	122,323	2,895,427	-544,592	2,350,835	27,200	-	27,200
B Improve the environment								
82,441	-3,192	79,249	561,957	-29,474	532,483	76,572	-	76,572
C Protect the country from floods								
3,955	-	3,955	8,772	-	8,772	3,000	-	3,000
D Animal and plant health								
32,530	-	32,530	294,937	-90,744	204,193	7,016	-	7,016
E Marine and fisheries								
16,781	-	16,781	110,971	-42,500	68,471	10,637	-	10,637
F Countryside and rural services								
1,650	-	1,650	2,392	-6	2,386	-	-	-
G Departmental operating costs								
513,609	-	513,609	144,510	-	144,510	116,815	-2,000	114,815
H Improve the environment (ALB) (net)								
68,760	-	68,760	161,765	-	161,765	75,640	-	75,640
I Protect the country from floods (ALB) (net)								
71,005	-	71,005	344,962	-	344,962	710,317	-	710,317
J Marine and fisheries (ALB) (net)								
2,808	-	2,808	25,940	-	25,940	-	-	-
<i>Countryside and rural services (ALB) (net)</i>								
-	-	-	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
916,162	-3,492	912,670	4,551,633	-707,316	3,844,317	1,027,197	-2,000	1,025,197

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	1,440,925	-100,000	1,340,925	16,507	-	16,507
<i>Of which:</i>								
K Food and farming								
-	-	-	50,881	-	50,881	-	-	-
L Improve the environment								
-	-	-	97,090	-100,000	-2,910	-	-	-
M Animal and plant health								
-	-	-	5	-	5	-	-	-
N Marine and fisheries								
-	-	-	8	-	8	-	-	-
O Countryside and rural services								
-	-	-	-200	-	-200	-	-	-
P Departmental operating costs								
-	-	-	1,102,773	-	1,102,773	-	-	-
Q Food and farming (ALB) (net)								
-	-	-	2,565	-	2,565	14,507	-	14,507
R Improve the environment (ALB) (net)								
-	-	-	31,742	-	31,742	-	-	-
S Protect the country from floods (ALB) (net)								
-	-	-	156,000	-	156,000	2,000	-	2,000
T Marine and fisheries (ALB) (net)								
-	-	-	61	-	61	-	-	-
<i>Countryside and rural services (ALB) (net)</i>								
-	-	-	-	-	-	-	-	-
<b>Total Spending in AME</b>								
-	-	-	1,440,925	-100,000	1,340,925	16,507	-	16,507
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	340,600	-330,600	10,000	-	-	-
<i>Of which:</i>								
U Food and farming								
-	-	-	340,600	-330,600	10,000	-	-	-
<b>Total Non-Budget Spending</b>								
-	-	-	340,600	-330,600	10,000	-	-	-
<b>Total for Estimate</b>								
916,162	-3,492	912,670	6,333,158	-1,137,916	5,195,242	1,043,704	-2,000	1,041,704
<i>Of which:</i>								
<b>Voted Expenditure</b>								
916,162	-3,492	912,670	6,333,158	-1,137,916	5,195,242	1,043,704	-2,000	1,041,704
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>4,633,321</b>	<b>1,474,591</b>	<b>6,107,912</b>
<b>Net Capital Requirement</b>	<b>916,998</b>	<b>124,706</b>	<b>1,041,704</b>
<b>Accruals to cash adjustments</b>	<b>61,178</b>	<b>-1,815,713</b>	<b>-1,754,535</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,654,146	-13,926	-1,668,072
Add cash grant-in-aid	1,421,856	-99,382	1,322,474
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-108,334	-1,873	-110,207
New provisions and adjustments to previous provisions	-138,076	-1,051,952	-1,190,028
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-9,847	-	-9,847
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	500,000	-650,000	-150,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	49,725	1,420	51,145
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>5,611,497</b>	<b>-216,416</b>	<b>5,395,081</b>

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

	£'000
	2020-21 Plans
Gross Administration Costs	910,295
<i>Less:</i>	
Administration DEL Income	-3,492
<b>Net Administration Costs</b>	<b>906,803</b>
Gross Programme Costs	7,013,971
<i>Less:</i>	
Programme DEL Income	-707,316
Programme AME Income	-100,000
Non-budget income	-331,055
<b>Net Programme Costs</b>	<b>5,875,600</b>
<b>Total Net Operating Costs</b>	<b>6,782,403</b>
<i>Of which:</i>	
Resource DEL	4,586,676
Capital DEL	662,946
Resource AME	1,511,236
Capital AME	12,000
Non-budget	9,545
<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	-674,946
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	455
Other adjustments	-10,000
<b>Total Resource Budget</b>	<b>6,097,912</b>
<i>Of which:</i>	
Resource DEL	4,756,987
Resource AME	1,340,925
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	10,000
<b>Total Resource (Estimate)</b>	<b>6,107,912</b>

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

£'000

Revised  
Plans

### Voted Resource DEL -710,808

*Of which:*

Administration

Sales of Goods and Services

-3,492

*Of which:*

A Food and farming

-300

B Improve the environment

-3,192

Total Administration

-3,492

Programme

EU Grants Received

-556,122

*Of which:*

A Food and farming

-541,092

D Animal and plant health

-30

E Marine and fisheries

-15,000

Sales of Goods and Services

-151,188

*Of which:*

A Food and farming

-3,500

B Improve the environment

-29,474

D Animal and plant health

-90,714

E Marine and fisheries

-27,500

Interest and Dividends

-6

*Of which:*

F Countryside and rural services

-6

Total Programme

-707,316

### Voted Resource AME -100,000

*Of which:*

Programme

Sales of Goods and Services

-100,000

*Of which:*

L Improve the environment

-100,000

Total Programme

-100,000

### Total Voted Resource Income -810,808

### Voted Capital DEL -2,000

*Of which:*

Programme

Sales of Assets

-2,000

*Of which:*

G Departmental operating costs

-2,000

Total Programme

-2,000

### Total Voted Capital Income -2,000



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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-455	-455	-455	-455
<b>Total</b>	-	-	-455	-455	-455	-455

### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Thames Tideway Tunnel	-	-	-455	-455	-455	-455
<b>Total</b>	-	-	-455	-455	-455	-455

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Tamara Finkelstein
<b>Additional Accounting Officers:</b>	Ian Gambles for sections F, P (Forestry Commission)
<b>Executive Agency Accounting Officers:</b>	
Chris Hadkiss	Animal and Plant Health Agency
Paul Caldwell	Rural Payments Agency
Professor Peter Borriello	Veterinary Medicines Directorate
Neil Hornby	Centre for Environment, Fisheries and Aquaculture Science

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

<b>ALB Accounting Officers:</b>	
Jane King	Agriculture & Horticulture Development Board
Emma Clancy	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	86,323	58,489	1,101,565
H	Joint Nature Conservation Committee	9,948	1,478	13,823
H	National Forest Company	2,741	2,260	4,613
H	Natural England	91,704	4,050	106,400
H	Royal Botanic Gardens, Kew	33,872	9,363	33,175
I	Environment Agency	415,967	710,317	-
J	Marine Management Organisation	28,748	-	57,000
Q	Agriculture & Horticulture Development Board	2,565	14,507	-
R	Environment Agency	31,735	-	-
R	National Forest Company	7	-	-
S	Environment Agency	56,000	-	-
S	Flood Re	100,000	2,000	-
T	Sea Fish Industry Authority	61	-	-
<b>Total</b>		<b>865,608</b>	<b>802,464</b>	<b>1,322,474</b>

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

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

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

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## Part III: Note J - Staff Benefits

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Defra 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.

Vouchers are given to staff in some areas of Defra as part of the in-year bonus scheme.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
The Environment Agency is involved in a legal case where waste has been illegally shipped from the United Kingdom and the Environment Agency as Competent Authority is responsible for its repatriation. The initial estimate of cost is in the region of £750,000. There is uncertainty over whether payment is necessary as we have not been able to travel to the country in question and intend for the notifier to return the waste at their own cost.	-
Small potential liabilities against the Defra group.	8,500
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
Where tenants have sublet within a Defra lease, there is a potential liability if the space is vacated and Defra are unable to find an alternative tenant.	Unquantifiable
The department is currently involved in a number of ongoing judicial review cases.	Unquantifiable
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.	Unquantifiable
Defra has contingent liabilities relating to retained rights to former staff affected by Transfer of Undertaking Protection of Employment (TUPE) Regulations.	Unquantifiable
The Commission can apply financial corrections if Defra (through the RPA) does not comply with 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 Commission in accordance with the Commission's clearance of accounts procedure. There is an ongoing potential liability in respect of financial corrections which is unquantifiable.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
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 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, but there still uncertainty over the outcome of the judicial process and a high degree of uncertainty over the amount that may be paid.	Unquantifiable
There is a case in contract dispute resolution where the Environment Agency agrees it has some responsibility but the payments between the parties are not yet agreed.	Unquantifiable
The department carries an unquantifiable potential liability in relation to costs of its IT services dependent on the outcome of its transition programme.	Unquantifiable
The department's internal checks under the Employment Legislation (IR35) have highlighted inaccuracies in the assessment of some contractor's employment status since April 2017, when new legislative requirements were introduced for public sector bodies. Compliance audit work with HM Revenue and Customs is yet to conclude on what the final historic position is. The department has provided for the potential tax liability, but the possibility of interest or penalties being levied by HMRC are more uncertain, hence are disclosed as a contingent liability, rather than as a provision.	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.	9,277
G7 - DEL		Contribution for Copernicus	26,000



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

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

£'000

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Taxes, fines and charges

Environment Agency	11
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<b>Total</b>	<b>11</b>
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## Department for International Trade

### Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Transfer to FCDO in respect for costs relating to Trade Policy Officers		-1,607,000	
(Section A) Transfer to FCDO in respect for the Deep Sea Mining Review		-40,000	
(Section A) Transfer to MoD in respect for the Maritime Rich Picture Study		-90,000	
(Section A) Transfer to BEIS in respect for the UK-Germany Global Challenge Project (part of the Digital Catapult)		-34,000	
(Section A) Transfer to FCDO in respect for contribution towards staff costs (South Asia)		-11,000	
(Section A) Transfer to DCMS in respect for the Opportunities Fund		-25,000	
(Section A) Transfer to DCMS in respect for the Digital Trade Network		-42,000	
(Section A) Transfer from FCDO in respect for the Gulf Strategy Programme	40,000		
(Section A) Transfer from FCDO in respect for the Opportunities Fund	15,000		
(Section A) Transfer from CO in respect for the Better Information for Government Programme	50,000		
(Section A) Transfer from FCDO in respect for Gulf State funding	290,000		
(Section A) Transfer from CO in respect relating to COVID19 comms expenses	403,000		
(Section A) Transfer from DEFRA in respect for the Dubai Expo 2020 contribution	750,000		
(Section A) Transfer from GPA in respect for Old Admiralty Building	692,000		
(Section A) Transfer from CO in respect for the EU Business Facing Comms Campaign (Field Force)	6,000,000		
(Section A) Transfer from FCDO in respect for the Dubai Expo 2020 contribution	81,000		
(Section A) Transfer from FCDO in respect for the Saudi Arabian G2G Programme	125,000		

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Transfer to DCMS in respect for the Culture Diary		-130,000	
(Section A) Transfer to DEFRA in respect for GREAT Campaign Funding		-1,210,000	
(Section A) Transfer to ONS in respect for Analyst Costs		-250,000	
(Section A) Transfer to DCMS in respect for GREAT Campaign Funding		-13,600,000	
(Section A) Transfer to CO in respect for GREAT Campaign Funding		-6,000,000	
(Section A) Transfer to FCDO in respect for ODA relating to personal overseas allowances		-20,000	
(Section A) Surrender of a proportion of ringfenced funding for Market Access		-1,171,000	
(Section A) Surrender of a proportion of ringfenced funding for the Digital Trade Network		-620,000	
(Section A) Surrender of a proportion of ringfenced ODA funding after review of programme priorities		-362,000	
(Section A) Surrender of a proportion of ringfenced funding for the International Prosperity Fund, after review of programme priorities		-4,679,000	
(Section A) Surrender of a proportion of ringfenced GREAT Campaign funding		-7,990,000	
(Section A) Surrender of a proportion of ringfenced funding for International Trade Advisors		-600,000	
(Section A) Surrender of a proportion of ringfenced funding for Regional Champions		-1,000,000	
(Section A) Reclassification switch from Resource DEL Admin to Resource DEL Programme	4,000,000	-4,000,000	
(Section A) Reclassification switch from Resource DEL to Capital DEL		-23,500,000	
(Section A) Reclassification switch from Resource DEL Non Ringfenced to Resource DEL Ringfenced	5,500,000	-5,500,000	
(Section A) Additional depreciation budget (non-cash) for the transfer of Old Admiralty Building to DIT	1,500,000		
(Section A) Additional budget for depreciation (non cash)	1,900,000		
<b>Total change in Resource DEL (Voted)</b>	<b>21,346,000</b>	<b>-72,481,000</b>	<b>-51,135,000</b>
(Section A) Provision for the Dubai Expo	1,000,000		
(Section A) Provision for Impairment of Assets	2,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>3,000,000</b>		<b>3,000,000</b>

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Transfer from GPA in respect for Old Admiralty Building (OAB) IT Equipment	150,000		
(Section A) Transfer from BEIS in respect for the Education Sector co-funding	700,000		
(Section A) Transfer from GPA in respect for Old Admiralty Building contribution	688,000		
(Section A) Reclassification switch from DEL Admin to Capital DEL	23,500,000		
(Section A) Old Admiralty Building transfer to balance sheet (non-cash)	140,700,000		
(Section A) Capital Grants in Kind	17,000,000	-17,000,000	
<b>Total change in Capital DEL (Voted)</b>	<b>182,738,000</b>	<b>-17,000,000</b>	<b>165,738,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in creditors.			
		-57,865,000	
<b>Total change in Net Cash Requirement</b>		<b>-57,865,000</b>	<b>-57,865,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-51,135,000	-	-51,135,000
Capital	165,738,000	-	165,738,000
<b>Annually Managed Expenditure</b>			
Resource	3,000,000	-	3,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-48,135,000	-	-48,135,000
Capital	165,738,000	-	165,738,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-57,865,000</b>		

Supplementary 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.

\* Developing trade relationships and supporting supply chain management and resilience.

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.

\* Income from grant programmes

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

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

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

£'000

£'000

417

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
178,934	-	178,934	344,460	-7,100	337,360	197,159	-17,000	180,159
<i>Of which:</i>								
A Trade development and promotion, inward investment, trade policy and the GREAT campaign								
178,934	-	178,934	344,460	-7,100	337,360	197,159	-17,000	180,159
<b>Total Spending in DEL</b>								
178,934	-	178,934	344,460	-7,100	337,360	197,159	-17,000	180,159
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	6,000	-	6,000	-	-	-
<i>Of which:</i>								
B Trade development and promotion, inward investment, trade policy and the GREAT campaign								
-	-	-	6,000	-	6,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	6,000	-	6,000	-	-	-
<b>Total for Estimate</b>								
178,934	-	178,934	350,460	-7,100	343,360	197,159	-17,000	180,159
<i>Of which:</i>								
<b>Voted Expenditure</b>								
178,934	-	178,934	350,460	-7,100	343,360	197,159	-17,000	180,159
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>570,429</b>	<b>-48,135</b>	<b>522,294</b>
<b>Net Capital Requirement</b>	<b>14,421</b>	<b>165,738</b>	<b>180,159</b>
<b>Accruals to cash adjustments</b>	<b>75,443</b>	<b>-175,468</b>	<b>-100,025</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,000	-10,900	-12,900
New provisions and adjustments to previous provisions	-	-1,000	-1,000
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	-4,000	-	-4,000
Increase (-) / Decrease (+) in creditors	81,443	-163,568	-82,125
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>660,293</b>	<b>-57,865</b>	<b>602,428</b>

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

	£'000
	Revised Plans
Gross Administration Costs	178,934
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>178,934</b>
Gross Programme Costs	390,960
<i>Less:</i>	
Programme DEL Income	-24,100
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>366,860</b>
<b>Total Net Operating Costs</b>	<b>545,794</b>
<i>Of which:</i>	
Resource DEL	516,294
Capital DEL	23,500
Resource AME	6,000
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	-23,500
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>522,294</b>
<i>Of which:</i>	
Resource DEL	516,294
Resource AME	6,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>522,294</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-7,100</b>
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*Of which:*

Programme

Sales of Goods and Services

-7,100

*Of which:*

A Trade development and promotion, inward investment, trade policy and the GREAT campaign

-7,100

Total Programme

-7,100

<b>Total Voted Resource Income</b>	<b>-7,100</b>
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<b>Voted Capital DEL</b>	<b>-17,000</b>
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*Of which:*

Programme

Other Grants

-17,000

*Of which:*

A Trade development and promotion, inward investment, trade policy and the GREAT campaign

-17,000

Total Programme

-17,000

<b>Total Voted Capital Income</b>	<b>-17,000</b>
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## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2020-21.

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

The Accounting Officer prepares resource accounts for each financial year.

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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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	World Trade Organisations		5,909





# Department for Work and Pensions

## Introduction

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
Increases for Reserve claim of £1.19bn (including Covid-19 related funding of £836m for Restarting the Job Market and £170m for the Winter Support Grant Scheme), Other Government Departments transfers in of £19.18m and Cash Forecasting Rebate of £1.1m. Decreases are due to virement to CDEL of £358m, switch of funding from Voted to Non-Voted of £262m, Other Government Department transfers out of £55m and reduction of funding due to surrenders of £60m and forecast changes of £17m.	1,206,853,000	-751,962,000		
<b>Total change in Resource DEL (Voted)</b>	<b>1,206,853,000</b>	<b>-751,962,000</b>	<b>454,891,000</b>	
Increases in National Insurance Fund and Social Fund payments.	278,949,000			
<b>Total change in Resource DEL (Non-Voted)</b>	<b>278,949,000</b>		<b>278,949,000</b>	
The increase in provision reflects the latest outturn data and forecasting assumptions as agreed with OBR plus a margin for volatility. Noteworthy voted increases are: Universal Credit - Outside Welfare Cap £13.5bn, PIP £1bn. Noteworthy decrease is Universal Credit - Inside Welfare Cap £9.6bn.	15,177,461,000	-11,845,694,000		
<b>Total change in Resource AME (Voted)</b>	<b>15,177,461,000</b>	<b>-11,845,694,000</b>	<b>3,331,767,000</b>	
Noteworthy movements are increases in State Pension £3.3bn, Jobseekers Allowance £0.5bn and Social Fund payments £0.5bn and decreases in Maternity Allowance.	4,491,371,000	-41,141,000		
<b>Total change in Resource AME (Non-Voted)</b>	<b>4,491,371,000</b>	<b>-41,141,000</b>	<b>4,450,230,000</b>	

Increase arising from virement from RDEL of £358.0m,  
Reserve claim funding £41.7m (including Covid-19  
related funding of £34m for Restarting the Job Market)  
and Other Government Department transfers in of £1.0m.  
Decrease due to reduction in Financial Transactions.

407,734,000 -6,800,000

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

**407,734,000 -6,800,000 400,934,000**

Increases arising from Reserve claim funding for Funeral  
Payment loans of £25.5m and decreases due to switches  
between Financial Transactions and General Capital.

25,500,000 -6,987,000

**Total change in Capital DEL (Non-Voted)**

**25,500,000 -6,987,000 18,513,000**

Decrease in forecast for Universal Credit Advances;  
increase in forecast for Support for Mortgage Interest  
loans.

37,100,000 -1,000,000,000

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

**37,100,000 -1,000,000,000 -962,900,000**

Budget loans exceeded recovery

20,000,000

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

**20,000,000 20,000,000**

Cash paid in to the Social Fund; grant in aid to Arm's  
Length Bodies

339,340,000

**Total change in Non-Budget**

**339,340,000 339,340,000**

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

2,865,970,000

**Total change in Net Cash Requirement**

**2,865,970,000 2,865,970,000**

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	454,891,000	278,949,000	733,840,000
Capital	400,934,000	18,513,000	419,447,000
<b>Annually Managed Expenditure</b>			
Resource	3,331,767,000	4,450,230,000	7,781,997,000
Capital	-962,900,000	20,000,000	-942,900,000
<b>Total Net Budget</b>			
Resource	3,786,658,000	4,729,179,000	8,515,837,000
Capital	-561,966,000	38,513,000	-523,453,000
<b>Non-Budget Expenditure</b>	339,340,000		
<b>Net cash requirement</b>	2,865,970,000		

Supplementary 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.

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## Part I (*continued*)

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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.

\* Payments and Grants to Local Authorities to support the Governmental response to the coronavirus pandemic.

### 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 II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
792,002	4,948,400	170,729	284,162	962,731	5,232,562	175,649	400,934	576,583
Of which:								
A Operational Delivery								
5,724	2,423,939	259	215,592	5,983	2,639,531	-	234	234
B Health and Safety Executive (Net)								
52,368	77,983	2,725	34,535	55,093	112,518	10,854	8,298	19,152
C European Social Fund								
-	-	-	344	-	344	-	-	-
D Executive Arms Length Bodies (Net)								
16,874	224,631	-174	17,100	16,700	241,731	-	999	999
E Employment Programmes								
-	107,000	-	148,902	-	255,902	-	-	-
F Support for Local Authorities								
-	132,200	-	88,199	-	220,399	-	-	-
G Other Programmes								
-	-68,988	-	-23,199	-	-92,187	114,835	-4,088	110,747
H Other Benefits								
-	219,500	-	130,133	-	349,633	-	-	-
I Departmental operating costs								
717,036	1,832,135	167,919	-327,444	884,955	1,504,691	49,960	395,491	445,451
Non Voted Expenditure								
-	458,151	-	278,949	-	737,100	48,996	18,513	67,509
Of which:								
J National Insurance Fund								
-	431,769	-	254,791	-	686,560	-	-	-
K Expenditure incurred by the Social Fund								
-	26,382	-	24,158	-	50,540	48,996	18,513	67,509
Total Spending in DEL								
		170,729	563,111			419,447		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	103,862,675	-	3,331,767	-	107,194,442	1,637,000	-962,900	674,100
Of which:								
L Severe Disablement Allowance - Inside Welfare Cap								
-	79,422	-	-5,580	-	73,842	-	-	-
M Industrial Injuries Benefits Scheme - Inside Welfare Cap								
-	753,122	-	-28,527	-	724,595	-	-	-
N Universal Credit - Inside Welfare Cap								
-	32,913,827	-	-9,784,651	-	23,129,176	1,303,200	-1,022,531	280,669

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
O Employment and Support Allowance - Inside Welfare Cap								
-	9,411,738	-	-271,107	-	9,140,631	-	-	-
P Income Support - Inside Welfare Cap								
-	1,062,738	-	35,151	-	1,097,889	-	-	-
Q Pension Credit - Inside Welfare Cap								
-	5,393,454	-	-209,547	-	5,183,907	-	-	-
R Financial Assistance Scheme - Inside Welfare Cap								
-	112,000	-	-66,378	-	45,622	-	-	-
S Attendance Allowance - Inside Welfare Cap								
-	5,615,943	-	-165,558	-	5,450,385	-	-	-
T Personal Independence Payment - Inside Welfare Cap								
-	12,830,070	-	1,006,710	-	13,836,780	-	-	-
U Disability Living Allowance - Inside Welfare Cap								
-	5,661,790	-	299,321	-	5,961,111	-	-	-
V Carer's Allowance - Inside Welfare Cap								
-	3,060,370	-	37,542	-	3,097,912	-	-	-
W Housing Benefit - Inside Welfare Cap								
-	16,928,555	-	111,830	-	17,040,385	-	-	-
X Statutory Maternity Pay - Inside Welfare Cap								
-	3,550,878	-	-855,628	-	2,695,250	-	-	-
Y Non-contributory Christmas Bonus - Inside Welfare Cap								
-	33,934	-	2,060	-	35,994	-	-	-
Z Other Expenditure - Inside Welfare Cap								
-	707	-	-190,000	-	-189,293	-	-	-
AA Jobseekers Allowance - Outside Welfare Cap								
-	968,746	-	-270,718	-	698,028	-	-	-
AB Universal Credit - Outside Welfare Cap								
-	4,970,424	-	13,520,746	-	18,491,170	196,800	22,531	219,331
AC TV Licences for the over 75s - Outside Welfare Cap								
-	-	-	2,923	-	2,923	-	-	-
AD Housing Benefit - Outside Welfare Cap								
-	392,564	-	156,532	-	549,096	-	-	-
AE Other Benefits - Outside Welfare Cap								
-	122,673	-	4,302	-	126,975	-	-	-
AF Other Expenditure - Outside Welfare Cap								
-	-	-	2,000	-	2,000	137,000	37,100	174,100
AG Other Expenditure EALBs (Net) - Outside Welfare Cap								
-	-280	-	344	-	64	-	-	-
<b>Non Voted Expenditure</b>								
-	109,619,302	-	4,450,230	-	114,069,532	-	20,000	20,000
<i>Of which:</i>								
AH Incapacity Benefit - Inside Welfare Cap								
-	-	-	728	-	728	-	-	-
AI Employment and Support Allowance - Inside Welfare Cap								
-	4,731,207	-	5,751	-	4,736,958	-	-	-

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
AJ Expenditure incurred by the Social Fund - Inside Welfare Cap								
-	2,122,993	-	460,448	-	2,583,441	-	20,000	20,000
AK Maternity Allowance - Inside Welfare Cap								
-	433,868	-	-41,141	-	392,727	-	-	-
AL Bereavement benefits - Inside Welfare Cap								
-	398,082	-	225,394	-	623,476	-	-	-
AM Other Contributory Benefits - Inside Welfare Cap								
-	124,895	-	997	-	125,892	-	-	-
AN Jobseekers Allowance - Outside Welfare Cap								
-	179,891	-	454,110	-	634,001	-	-	-
AO State Pension - Outside Welfare Cap								
-	101,628,366	-	3,343,943	-	104,972,309	-	-	-
<b>Total Spending in AME</b>								
		-	7,781,997				-942,900	
<b>Non-Budget spending</b>								
<b>Voted Expenditure</b>								
-	2,190,700	-	339,340	-	2,530,040	-	-	-
<i>Of which:</i>								
AP Cash paid in to the Social Fund								
-	2,190,700	-	339,340	-	2,530,040	-	-	-
<b>Total Non-Budget Spending</b>								
		-	339,340				-	
<b>Total for Estimate</b>								
		170,729	8,684,448				-523,453	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		170,729	3,955,269				-561,966	
<b>Non Voted Expenditure</b>								
		-	4,729,179				38,513	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	114,528,686	2,865,970	117,394,656

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
982,392	-19,661	962,731	5,816,555	-583,993	5,232,562	598,679	-22,096	576,583
<i>Of which:</i>								
A Operational Delivery								
8,910	-2,927	5,983	2,693,694	-54,163	2,639,531	234	-	234
B Health and Safety Executive (Net)								
55,093	-	55,093	112,518	-	112,518	19,152	-	19,152
C European Social Fund								
-	-	-	307,355	-307,011	344	-	-	-
D Executive Arms Length Bodies (Net)								
16,700	-	16,700	241,731	-	241,731	999	-	999
E Employment Programmes								
-	-	-	274,615	-18,713	255,902	-	-	-
F Support for Local Authorities								
-	-	-	220,399	-	220,399	-	-	-
G Other Programmes								
-	-	-	42,902	-135,089	-92,187	110,747	-	110,747
H Other Benefits								
-	-	-	349,633	-	349,633	-	-	-
I Departmental operating costs								
901,689	-16,734	884,955	1,573,708	-69,017	1,504,691	467,547	-22,096	445,451
<b>Non-voted expenditure</b>								
-	-	-	740,520	-3,420	737,100	67,509	-	67,509
<i>Of which:</i>								
J National Insurance Fund								
-	-	-	689,980	-3,420	686,560	-	-	-
K Expenditure incurred by the Social Fund								
-	-	-	50,540	-	50,540	67,509	-	67,509
<b>Total Spending in DEL</b>								
<b>982,392</b>	<b>-19,661</b>	<b>962,731</b>	<b>6,557,075</b>	<b>-587,413</b>	<b>5,969,662</b>	<b>666,188</b>	<b>-22,096</b>	<b>644,092</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	107,194,442	-	107,194,442	674,100	-	674,100
<i>Of which:</i>								
L Severe Disablement Allowance - Inside Welfare Cap								
-	-	-	73,842	-	73,842	-	-	-
M Industrial Injuries Benefits Scheme - Inside Welfare Cap								
-	-	-	724,595	-	724,595	-	-	-
N Universal Credit - Inside Welfare Cap								
-	-	-	23,129,176	-	23,129,176	280,669	-	280,669



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

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
O Employment and Support Allowance - Inside Welfare Cap								
-	-	-	9,140,631	-	9,140,631	-	-	-
P Income Support - Inside Welfare Cap								
-	-	-	1,097,889	-	1,097,889	-	-	-
Q Pension Credit - Inside Welfare Cap								
-	-	-	5,183,907	-	5,183,907	-	-	-
R Financial Assistance Scheme - Inside Welfare Cap								
-	-	-	45,622	-	45,622	-	-	-
S Attendance Allowance - Inside Welfare Cap								
-	-	-	5,450,385	-	5,450,385	-	-	-
T Personal Independence Payment - Inside Welfare Cap								
-	-	-	13,836,780	-	13,836,780	-	-	-
U Disability Living Allowance - Inside Welfare Cap								
-	-	-	5,961,111	-	5,961,111	-	-	-
V Carer's Allowance - Inside Welfare Cap								
-	-	-	3,097,912	-	3,097,912	-	-	-
W Housing Benefit - Inside Welfare Cap								
-	-	-	17,040,385	-	17,040,385	-	-	-
X Statutory Maternity Pay - Inside Welfare Cap								
-	-	-	2,695,250	-	2,695,250	-	-	-
Y Non-contributory Christmas Bonus - Inside Welfare Cap								
-	-	-	35,994	-	35,994	-	-	-
Z Other Expenditure - Inside Welfare Cap								
-	-	-	-189,293	-	-189,293	-	-	-
AA Jobseekers Allowance - Outside Welfare Cap								
-	-	-	698,028	-	698,028	-	-	-
AB Universal Credit - Outside Welfare Cap								
-	-	-	18,491,170	-	18,491,170	219,331	-	219,331
AC TV Licences for the over 75s - Outside Welfare Cap								
-	-	-	2,923	-	2,923	-	-	-
AD Housing Benefit - Outside Welfare Cap								
-	-	-	549,096	-	549,096	-	-	-
AE Other Benefits - Outside Welfare Cap								
-	-	-	126,975	-	126,975	-	-	-
AF Other Expenditure - Outside Welfare Cap								
-	-	-	2,000	-	2,000	174,100	-	174,100
AG Other Expenditure EALBs (Net) - Outside Welfare Cap								
-	-	-	64	-	64	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	114,069,532	-	114,069,532	20,000	-	20,000
<i>Of which:</i>								
AH Incapacity Benefit - Inside Welfare Cap								
-	-	-	728	-	728	-	-	-

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

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
AI Employment and Support Allowance - Inside Welfare Cap								
-	-	-	4,736,958	-	4,736,958	-	-	-
AJ Expenditure incurred by the Social Fund - Inside Welfare Cap								
-	-	-	2,583,441	-	2,583,441	20,000	-	20,000
AK Maternity Allowance - Inside Welfare Cap								
-	-	-	392,727	-	392,727	-	-	-
AL Bereavement benefits - Inside Welfare Cap								
-	-	-	623,476	-	623,476	-	-	-
AM Other Contributory Benefits - Inside Welfare Cap								
-	-	-	125,892	-	125,892	-	-	-
AN Jobseekers Allowance - Outside Welfare Cap								
-	-	-	634,001	-	634,001	-	-	-
AO State Pension - Outside Welfare Cap								
-	-	-	104,972,309	-	104,972,309	-	-	-
<b>Total Spending in AME</b>								
-	-	-	221,263,974	-	221,263,974	694,100	-	694,100
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	2,530,040	-	2,530,040	-	-	-
<i>Of which:</i>								
AP Cash paid in to the Social Fund								
-	-	-	2,530,040	-	2,530,040	-	-	-
<b>Total Non-Budget Spending</b>								
-	-	-	2,530,040	-	2,530,040	-	-	-
<b>Total for Estimate</b>								
982,392	-19,661	962,731	230,351,089	-587,413	229,763,676	1,360,288	-22,096	1,338,192
<i>Of which:</i>								
<b>Voted Expenditure</b>								
982,392	-19,661	962,731	115,541,037	-583,993	114,957,044	1,272,779	-22,096	1,250,683
<b>Non Voted Expenditure</b>								
-	-	-	114,810,052	-3,420	114,806,632	87,509	-	87,509

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>221,871,230</b>	<b>8,855,177</b>	<b>230,726,407</b>
<b>Net Capital Requirement</b>	<b>1,861,645</b>	<b>-523,453</b>	<b>1,338,192</b>
<b>Accruals to cash adjustments</b>	<b>922,260</b>	<b>-698,062</b>	<b>224,198</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-382,430	-63,827	-446,257
Add cash grant-in-aid	382,710	84,360	467,070
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-184,013	213,996	29,983
New provisions and adjustments to previous provisions	-114,300	-684,322	-798,622
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-707	-1,575	-2,282
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	400,000	-	400,000
Increase (-) / Decrease (+) in creditors	600,000	-240,929	359,071
Use of provisions	221,000	-5,765	215,235
<b>Removal of non-voted budget items</b>	<b>-110,126,449</b>	<b>-4,767,692</b>	<b>-114,894,141</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-110,126,449	-4,767,692	-114,894,141
<b>Net Cash Requirement</b>	<b>114,528,686</b>	<b>2,865,970</b>	<b>117,394,656</b>

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

	£'000
	Revised Plans
Gross Administration Costs	979,731
<i>Less:</i>	
Administration DEL Income	-19,661
<b>Net Administration Costs</b>	<b>960,070</b>
Gross Programme Costs	227,814,124
<i>Less:</i>	
Programme DEL Income	-587,413
Programme AME Income	-
Non-budget income	-12,000
<b>Net Programme Costs</b>	<b>227,214,711</b>
<b>Total Net Operating Costs</b>	<b>228,174,781</b>
<i>Of which:</i>	
Resource DEL	6,911,112
Capital DEL	1,480
Resource AME	221,263,974
Capital AME	-
Non-budget	-1,785
<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	-1,480
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	12,000
Other adjustments	11,066
<b>Total Resource Budget</b>	<b>228,196,367</b>
<i>Of which:</i>	
Resource DEL	6,932,393
Resource AME	221,263,974
<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	2,530,040
<b>Total Resource (Estimate)</b>	<b>230,726,407</b>

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

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-603,654</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-17,054
<i>Of which:</i>	
A Operational Delivery	-2,927
I Departmental operating costs	-14,127
Other Income	-2,607
<i>Of which:</i>	
I Departmental operating costs	-2,607
Total Administration	-19,661
Programme	
EU Grants Received	-307,011
<i>Of which:</i>	
C European Social Fund	-307,011
Sales of Goods and Services	-137,234
<i>Of which:</i>	
A Operational Delivery	-49,529
E Employment Programmes	-18,713
I Departmental operating costs	-68,992
Interest and Dividends	-41,632
<i>Of which:</i>	
G Other Programmes	-41,632
Other Income	-4,659
<i>Of which:</i>	
A Operational Delivery	-4,634
I Departmental operating costs	-25
Taxation	-93,457
<i>Of which:</i>	
G Other Programmes	-93,457
Total Programme	-583,993
<b>Total Voted Resource Income</b>	<b>-603,654</b>
<b>Voted Capital DEL</b>	<b>-22,096</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-22,096
<i>Of which:</i>	
I Departmental operating costs	-22,096
Total Programme	-22,096
<b>Total Voted Capital Income</b>	<b>-22,096</b>

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

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

	£'000					
	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-12,200	-12,200	200	200	-12,000	-12,000
<b>Total</b>	<b>-12,200</b>	<b>-12,200</b>	<b>200</b>	<b>200</b>	<b>-12,000</b>	<b>-12,000</b>

### Detailed description of CFER sources

	£'000					
	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Income collected outside the Ambit	-12,200	-12,200	200	200	-12,000	-12,000
<b>Total</b>	<b>-12,200</b>	<b>-12,200</b>	<b>200</b>	<b>200</b>	<b>-12,000</b>	<b>-12,000</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Peter Schofield
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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.

### 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
Anthony Arter	The Pensions Ombudsman
Richard McHugh	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	167,611	19,152	191,648
Section D - DEL	The Pensions Regulator	101,910	273	102,183
Section D - DEL	The Pensions Ombudsman	8,431	100	8,531
Section D - DEL	BPDTS Ltd	-2	-	-
Section D - DEL	Money and Pensions Service	148,092	626	164,708
Section AG - AME	Health and Safety Executive	64	-	-
<b>Total</b>		<b>426,106</b>	<b>20,151</b>	<b>467,070</b>



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

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

Section in Part II: Subhead Detail	Service	£'000
Section O	Employment Support Allowance Ex Gratia Payments.	525
N, O, Q, S, T, AB, AI	Continuation of benefit payments to individuals stranded abroad due to the Covid-19 pandemic and whose entitlement consequently lapsed.	263

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## 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, will not exceed £50 per individual award), as well as to recognise long service (through the Loyalty and Recognition Scheme, will not exceed £150 per individual award). In total, the expenditure for non-consolidated awards, including Reward and Recognition, will not exceed 0.65% of the DWP pay bill.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p><b>The Rent Service employee pensions</b> - 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><b>Legal cases</b> - The ongoing legal cases, (judicial reviews and appeals) may lead 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. As at 31 March 2020 the Department estimates the value of this contingent liability in aggregate to be £2,305 million. Further disclosure of the details of the cases are not provided as, in accordance with IAS 37 (Provisions, Contingent Liabilities and Contingent Assets), the Department considers that the disclosure of individual values for any legal contingent liabilities could be expected to seriously prejudice on-going litigation.</p>	2,305
<p><b>European Social Fund repayments</b> - 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 England programme. 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.</p>	Unquantifiable
<p>The 2007-13 programme did not exceed the 2% error threshold in the final Annual Control Report (ACR) and closure declaration. In accordance with commission guidance the Audit Authority gave an unqualified opinion. For the 2014-20 programme the error rate for 2016-2017 was 0.093%, for 2017-2018 was 0.117% and for 2018-19 was 1.237%. Therefore the opinion of the Audit Authority was unqualified in all years to date for the 2014-20 ESF Programme (no breach of the EU's 2% tolerance level).</p>	
<p><b>Transfer of State Pensions</b> - In 2007, regulations were put in place to allow staff employed in certain EU institutions to transfer an enhanced cash value of potential entitlement to the State Pension and other contributory benefits to the Pension Scheme for Officials and Servants of Community Institutions. Until the transfer value has been calculated, a contingent liability arises. The overall time limit is 10 months between the date of application and the transfer payment. However the limits can be extended if needed. Since 2007 we've received 1,759 transfer applications. 83% of these have resulted in transfer payments. At 31 March 2020 there were 133 cases outstanding. The liability for these cases is estimated to be in the region of £5.1 million.</p>	5,100

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Employment Legislation (IR35)</b> - While the Department's internal checks have highlighted inaccuracies in the assessment of some contractor's employment status since April 2017, when new legislative requirements were introduced for public sector bodies, compliance audit work with HM Revenue and Customs is yet to conclude on what the final historic position is and any liability for additional tax the Department may incur.	Unquantifiable

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
Section I - DEL	International Labour Organisation	14,465



# HM Revenue and Customs

## Introduction

This Supplementary Estimate is required for the following purposes:

	£		
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Changes in HMRC Administration (excluding UK Transition and COVID-19) including funding from the Reserve, Machinery of Government change and budget movements between HMRC and other Government departments	404,775,000	-278,158,000	126,617,000
(Section A) Changes in HMRC Administration resulting from funding from the Reserve for COVID-19 activity	94,444,000		94,444,000
(Section A) Changes in HMRC Administration resulting from additional funding from the Reserve received for UK Transition activity	359,096,000		359,096,000
(Section B) Changes in VOA Administration	15,481,000	-8,851,000	6,630,000
(Section C) Increase in Utilised Provisions (DEL)	74,850,000		74,850,000
<b>Total change in Resource DEL (Voted)</b>	<b>948,646,000</b>	<b>-287,009,000</b>	<b>661,637,000</b>
(Section A) Decrease in Non-Voted Expenditure (offset by increase in Voted expenditure)		-31,324,000	-31,324,000
<b>Total change in Resource DEL (Non-Voted)</b>		<b>-31,324,000</b>	<b>-31,324,000</b>
(Section E) Increase in Child Benefit	100,387,000		100,387,000
(Section F) Decrease in Tax Free Childcare		-457,067,000	-457,067,000
(Section H) Increase in Lifetime ISA	43,300,000		43,300,000
(Section I) Increase in New Provisions	35,000,000		35,000,000
(Section L) Increase in Utilised Provisions		-74,850,000	-74,850,000
(Section M) Increase in COVID-19	69,765,000,000		69,765,000,000
<b>Total change in Resource AME (Voted)</b>	<b>69,943,687,000</b>	<b>-531,917,000</b>	<b>69,411,770,000</b>
(Section N) Reduction in Personal Tax Credit		-13,117,402,000	-13,117,402,000
<b>Total change in Resource AME (Non-Voted)</b>		<b>-13,117,402,000</b>	<b>-13,117,402,000</b>
(Section A) Changes in HMRC Administration (excluding UK Transition and COVID-19) including funding from the Reserve and Machinery of Government change	131,021,000	-222,499,000	-91,478,000
(Section A) Changes in HMRC Administration resulting from funding from the Reserve for COVID-19 activity	29,800,000		29,800,000
(Section A) Changes in HMRC Administration resulting from additional funding from the Reserve received for UK Transition activity	258,446,000		258,446,000

	£		
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section B) Changes in VOA Administration	1,500,000		1,500,000
<b>Total change in Capital DEL (Voted)</b>	<b>420,767,000</b>	<b>-222,499,000</b>	<b>198,268,000</b>
Prior Period Adjustment	1,000		
<b>Total change in Non-Budget</b>	<b>1,000</b>		<b>1,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above and movements in working capital	70,378,206,000		<b>70,378,206,000</b>
<b>Total change in Net Cash Requirement</b>	<b>70,378,206,000</b>		<b>70,378,206,000</b>



## Part I

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource†	661,637,000	-31,324,000	630,313,000
Capital†	198,268,000	-	198,268,000
<b>Annually Managed Expenditure</b>			
Resource†† ††† †††† ††††† †††††† ††††††††	69,411,770,000	-13,117,402,000	56,294,368,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	70,073,407,000	-13,148,726,000	56,924,681,000
Capital	198,268,000	-	198,268,000
<b>Non-Budget Expenditure</b>	1,000		
<b>Net cash requirement† †† ††† †††† ††††† †††††† ††††††††</b>	<b>70,378,206,000</b>		

Supplementary 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.

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

#### Expenditure arising from:

\* Prior Period Adjustments.

**HM Revenue and Customs** will account for this Estimate.

†Responsibility for the Border Delivery Group was transferred to the Cabinet Office on 11 June 2020. Within the overall changes sought in this Supplementary Estimate, the specific changes relating to this machinery of government change are:

- a) Departmental Expenditure Limit - Resource is decreased by £22,396,000
- b) Departmental Expenditure Limit - Capital is decreased by £3,000,000
- c) The Net Cash Requirement is decreased by £25,396,000

††£5,000,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £5,000,000,000 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 March 2021.

## Part I (Continued)

†††£500,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £500,000,000 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 March 2021.

††††£400,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £400,000,000 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 March 2021.

†††††£9,100,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £9,100,000,000 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 March 2021.

††††††£100,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £100,000,000 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 March 2021.

†††††††£21,715,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £21,715,000,000 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 March 2021.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
952,506	3,126,641	112,631	549,006	1,065,137	3,675,647	365,466	198,268	563,734
<i>Of which:</i>								
A HMRC Administration								
938,506	2,959,034	112,631	467,526	1,051,137	3,426,560	357,991	196,768	554,759
B VOA Administration								
-	151,607	-	6,630	-	158,237	7,475	1,500	8,975
C Utilised Provisions								
14,000	16,000	-	74,850	14,000	90,850	-	-	-
<b>Non Voted Expenditure</b>								
44,981	207,018	-	-31,324	44,981	175,694	-	-	-
<i>Of which:</i>								
D National Insurance Fund								
44,981	207,018	-	-31,324	44,981	175,694	-	-	-
<b>Total Spending in DEL</b>								
		<b>112,631</b>	<b>517,682</b>			<b>198,268</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	65,151,766	-	69,411,770	-	134,563,536	10	-	10
<i>Of which:</i>								
E Child Benefit								
-	11,786,942	-	100,387	-	11,887,329	10	-	10
F Tax Free Childcare								
-	709,319	-	-457,067	-	252,252	-	-	-
H Lifetime ISA								
-	420,000	-	43,300	-	463,300	-	-	-
I HMRC Administration								
-	30,000	-	35,000	-	65,000	-	-	-
L Utilised Provisions								
-	-30,020	-	-74,850	-	-104,870	-	-	-
M COVID-19								
-	52,000,000	-	69,765,000	-	121,765,000	-	-	-
<b>Non Voted Expenditure</b>								
-	43,679,636	-	-13,117,402	-	30,562,234	-	-	-
<i>Of which:</i>								
N Personal Tax Credit								
-	31,448,676	-	-13,117,402	-	18,331,274	-	-	-
<b>Total Spending in AME</b>								
		-	<b>56,294,368</b>			<b>-</b>		

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Non-Budget spending</b>								
<b>Voted Expenditure</b>								
-	-	-	1	-	1	-	-	-
<i>Of which:</i>								
P Prior Period Adjustment								
-	-	-	1	-	1	-	-	-
<b>Total Non-Budget Spending</b>								
							-	
<b>Total for Estimate</b>								
							198,268	
<i>Of which:</i>								
<b>Voted Expenditure</b>							198,268	
<b>Non Voted Expenditure</b>							-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>69,212,503</b>	<b>70,378,206</b>	<b>139,590,709</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Net	Programme			Gross	Income	Net
Gross	Income		Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
1,178,447	-113,310	1,065,137	3,884,037	-208,390	3,675,647	738,734	-175,000	563,734
<i>Of which:</i>								
A HMRC Administration								
1,164,447	-113,310	1,051,137	3,593,950	-167,390	3,426,560	729,759	-175,000	554,759
B VOA Administration								
-	-	-	199,237	-41,000	158,237	8,975	-	8,975
C Utilised Provisions								
14,000	-	14,000	90,850	-	90,850	-	-	-
<b>Non-voted expenditure</b>								
44,981	-	44,981	175,694	-	175,694	-	-	-
<i>Of which:</i>								
D National Insurance Fund								
44,981	-	44,981	175,694	-	175,694	-	-	-
<b>Total Spending in DEL</b>								
1,223,428	-113,310	1,110,118	4,059,731	-208,390	3,851,341	738,734	-175,000	563,734
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	134,568,493	-4,957	134,563,536	10	-	10
<i>Of which:</i>								
E Child Benefit								
-	-	-	11,887,329	-	11,887,329	10	-	10
F Tax Free Childcare								
-	-	-	252,252	-	252,252	-	-	-
G Providing payments in lieu of tax relief to certain bodies								
-	-	-	140,065	-	140,065	-	-	-
H Lifetime ISA								
-	-	-	463,300	-	463,300	-	-	-
I HMRC Administration								
-	-	-	65,000	-	65,000	-	-	-
J VOA - Payments of rates to LAs on behalf of certain bodies								
-	-	-	98,417	-4,957	93,460	-	-	-
K VOA Administration								
-	-	-	2,000	-	2,000	-	-	-
L Utilised Provisions								
-	-	-	-104,870	-	-104,870	-	-	-
M COVID-19								
-	-	-	121,765,000	-	121,765,000	-	-	-

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Net	Programme			Gross	Income	Net
Gross	Income		Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Non-voted expenditure</b>								
-	-	-	30,562,234	-	30,562,234	-	-	-
<i>Of which:</i>								
N Personal Tax Credit								
-	-	-	18,331,274	-	18,331,274	-	-	-
O Other Reliefs and Allowances								
-	-	-	12,230,960	-	12,230,960	-	-	-
<b>Total Spending in AME</b>								
-	-	-	165,130,727	-4,957	165,125,770	10	-	10
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	1	-	1	-	-	-
<i>Of which:</i>								
P Prior Period Adjustment								
-	-	-	1	-	1	-	-	-
<b>Total Non-Budget Spending</b>								
-	-	-	1	-	1	-	-	-
<b>Total for Estimate</b>								
1,223,428	-113,310	1,110,118	169,190,459	-213,347	168,977,112	738,744	-175,000	563,744
<i>Of which:</i>								
<b>Voted Expenditure</b>								
1,178,447	-113,310	1,065,137	138,452,531	-213,347	138,239,184	738,744	-175,000	563,744
<b>Non Voted Expenditure</b>								
44,981	-	44,981	30,737,928	-	30,737,928	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>113,162,548</b>	<b>56,924,682</b>	<b>170,087,230</b>
<b>Net Capital Requirement</b>	<b>365,476</b>	<b>198,268</b>	<b>563,744</b>
<b>Accruals to cash adjustments</b>	<b>-383,886</b>	<b>106,530</b>	<b>-277,356</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-379,428	-2,180	-381,608
New provisions and adjustments to previous provisions	-32,000	-35,000	-67,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-1	-1
Other non-cash items	-2,478	-1,429	-3,907
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	40,000	40,000
Increase (-) / Decrease (+) in creditors	-	30,290	30,290
Use of provisions	30,020	74,850	104,870
<b>Removal of non-voted budget items</b>	<b>-43,931,635</b>	<b>13,148,726</b>	<b>-30,782,909</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-43,931,635	13,148,726	-30,782,909
<b>Net Cash Requirement</b>	<b>69,212,503</b>	<b>70,378,206</b>	<b>139,590,709</b>



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

	£'000
	Revised Plans
Gross Administration Costs	1,209,428
<i>Less:</i>	
Administration DEL Income	-113,310
<b>Net Administration Costs</b>	<b>1,096,118</b>
Gross Programme Costs	169,204,478
<i>Less:</i>	
Programme DEL Income	-208,390
Programme AME Income	-4,957
Non-budget income	-
<b>Net Programme Costs</b>	<b>168,991,131</b>
<b>Total Net Operating Costs</b>	<b>170,087,249</b>
<i>Of which:</i>	
Resource DEL	4,856,609
Capital DEL	-
Resource AME	165,230,640
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-20
<b>Total Resource Budget</b>	<b>170,087,229</b>
<i>Of which:</i>	
Resource DEL	4,961,459
Resource AME	165,125,770
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	1
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>170,087,230</b>

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

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-321,700</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-113,310
<i>Of which:</i>	
A: HMRC Administration	-113,310
Total Administration	-113,310
Programme	
Sales of Goods and Services	-208,390
<i>Of which:</i>	
A: HMRC Administration	-167,390
B: VOA Administration	-41,000
Total Programme	-208,390
<b>Voted Resource AME</b>	<b>-4,957</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-4,957
<i>Of which:</i>	
J: VOA - Payments of rates to LAs on behalf of certain bodies	-4,957
Total Programme	-4,957
<b>Total Voted Resource Income</b>	<b>-326,657</b>
<b>Voted Capital DEL</b>	<b>-175,000</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-175,000
<i>Of which:</i>	
A: HMRC Administration	-175,000
Total Programme	-175,000
<b>Total Voted Capital Income</b>	<b>-175,000</b>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-200	-200	-200	-200
<b>Total</b>	-	-	-200	-200	-200	-200

### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Bank Interest and Compensation	-	-	-200	-200	-200	-200
<b>Total</b>	-	-	-200	-200	-200	-200

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:**

Jonathan Russell For sections B, J and K (Interim Chief Executive of the Valuation Office Agency)

In discharging these responsibilities, particular regard is given to:

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

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

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

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## Part III: Note F - Accounting Policy changes

This Supplementary Estimate includes one sum for a Prior Period Adjustment (PPA). This adjustment relates to retaining excess income over and above HMRC's RDEL Income Control Total in 2019/20. RDEL income of £5.98m was retained and spent. HMRC should have sought retrospective permission to retain the additional income or surrendered these amounts back to the Consolidated Fund.

Had this income been surrendered to the Consolidated Fund, HMRC's RDEL Treasury Control outturn would have increased by £5.98m from £3,991.20m to £3,997.18m. This would have increased HMRC's overspend at a RDEL Treasury Control Total from £0.18m, to £6.16m.

At a Parliamentary level, this would have increased our expenditure by £5.95m from £4,287.3m to £4,293.25m. Expenditure would have remained within set Parliamentary control limits.

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## 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.

The Cycle to Work (CtW) scheme is part of the Government's Green Transport Plan to promote healthier journeys to work and reduce environmental pollution. 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. Cycle Solutions administer the scheme on behalf of HMRC.

In HMRC, we use long service recognition to recognise jobholders who complete a total of 30, 40 and 50 years of service within the Civil Service. If a staff member meets the qualifying criteria and complete 40 or 50 years total service, they're entitled to a 'gift' to the value of £40. Note that the gift cannot be in the form of gift tokens/vouchers or any other form of money.

Childcare (Salary Sacrifice) Schemes are closed to new joiners but HMRC still operates a scheme for existing employees who opted into the scheme prior to its closure. This allows staff vary their contract of employment to sacrifice part of their salary in exchange for childcare vouchers.

HMRC operates an Employee Discount Scheme, run and administered by Edenred, which provides staff 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

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## Part III: Note K - Contingent Liabilities

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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.	121,200
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.	700
Other – the department has a further number of contingent liabilities	86,500





# HM Treasury

## Introduction

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
(Section A) Core Treasury: An increase of £30,195,000 in administration costs, the most significant element of which is £20,000,000 for the HMT response to the Covid pandemic. An increase of £49,060,000 in programme costs from Reserve claims for oil and gas decommissioning. The surrender of £14,800,000 of ringfenced funding and a reduction of £107,000 under the Treasury's Cash Management Scheme. There are net transfers from other departments of £1,037,000, and from other sections within the Estimate of £1,534,000.	66,919,000	-		
(Section B) Debt Management Office: An increase of £3,490,000 for the DMO relocation project.	3,490,000	-		
(Section K) Asian Infrastructure Investment Bank: A reduction of £151,000 due to exchange rate movements.	-	-151,000		
(Section M) UK Government Investments: An increase of £7,500,000 for work to support HMT's response to the Covid pandemic. An increase of £1,966,000 funded by transfers from the Department of Education and Ministry of Defence, offset by returning £140,000 transferred by the Ministry of Housing, Communities and Local Government at Mains.	9,326,000	-		
(Formerly Section J) Departmental Unallocated Provision: reduced by £3,500,000 transferred to Section A.	-	-3,500,000		
<b>Total change in Resource DEL (Voted)</b>	<b>79,735,000</b>	<b>-3,651,000</b>	<b>76,084,000</b>	
(Section O) Banking and gilts registration services: an increase in income of £6,347,000.	-	-6,347,000		
<b>Total change in Resource DEL (Non-Voted)</b>	<b>-</b>	<b>-6,347,000</b>	<b>-6,347,000</b>	

(Section Q) Provisions: an increase of £325,500,000 in various provisions.	325,500,000	-	
(Section T) Royal Mint dividend: a reduction in income of £2,000,000 following a change to The Royal Mints dividend policy.	2,000,000	-	
(Section V) Assistance to Financial Institutions: a net increase of £55,564,555,000 to provide budgetary cover for a fall in the fair value of the Bank of England Asset Purchase Fund derivative of £55,000,000,000, budget provision for the Covid Corporate Financing Facility of £573,555,000 less guarantee fee income of £9,000,000.	55,564,555,000	-	
(Section W) Sovereign Grant Funding of Royal Household (Net): an increase of £10,000,000 due to rescheduling of reservicing works in response to the pandemic and the closure of the palace.	10,000,000	-	
(Section X) Financial Services Compensation Scheme: an increase of £32,000,000 mainly due to increased compensation costs.	32,000,000	-	
(Section Y) UK Asset Resolution: a reduction due to an increase to income of £249,500,000 as a result of the delay in the sale of its residual asset portfolios and legal entities.	-	-249,500,000	
(Section AD) EU Withdrawal Agreement Financial Settlement: an increase of £4,234,000,000 for the provision for gross payments that fall due from 1 April 2021.	4,234,000,000	-	
(Formerly Section T) Investment in the Bank of England: a reduction in income of £50,000,000 in accordance with the Banks dividend policy.	50,000,000	-	
<b>Total change in Resource AME (Voted)</b>	<b>60,218,055,000</b>	<b>-249,500,000</b>	<b>59,968,555,000</b>
(Section A) Core Treasury: A reduction of £2,600,000 following transfer to Section B. Transfer of the European Investment Bank (EIB) receivable as a Capital Grant in Kind from the Consolidated Fund (net nil value).	-	-2,600,000	
(Section B) Debt Management Office: An increase of £2,600,000 transferred from Section A.	2,600,000	-	
(Section F) Infrastructure Finance Unit Limited (Net): budget provision for a loan to the Speyside project, which has a guarantee granted under the UK Guarantees Scheme.	8,600,000	-	

(Section N) European Bank for Reconstruction and Development: Transferred as a Capital Grant in Kind from the Foreign, Commonwealth and Development Office (FCDO) at a net value of £1,000.

1,000 -

<b>Total change in Capital DEL (Voted)</b>	<b>11,201,000</b>	<b>-2,600,000</b>	<b>8,601,000</b>
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(Section Y) UK Asset Resolution: a reduction due to an increase in forecast income of £303,000,000 as a result of the delay in the sale of its residual asset portfolios and legal entities.

- -303,000,000

(Section V) Assistance to Financial Institutions: a reduction due to an increase in forecast income of loan repayments of £2,593,000.

- -2,593,000

(Section AE) Reclaim Fund Limited: An increase of £111,000 following ONS reclassification to the public sector.

111,000 -

<b>Total change in Capital AME (Voted)</b>	<b>111,000</b>	<b>-305,593,000</b>	<b>-305,482,000</b>
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Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.

518,547,000 -

<b>Total change in Net Cash Requirement</b>	<b>518,547,000</b>	<b>-</b>	<b>518,547,000</b>
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**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	76,084,000	-6,347,000	69,737,000
Capital	8,601,000	-	8,601,000
<b>Annually Managed Expenditure</b>			
Resource	59,968,555,000	-	59,968,555,000
Capital	-305,482,000	-	-305,482,000
<b>Total Net Budget</b>			
Resource	60,044,639,000	-6,347,000	60,038,292,000
Capital	-296,881,000	-	-296,881,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	518,547,000		

Supplementary 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.

\* Expenditure relating to Business Support measures.

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 nonfinancial 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.

\* Spending by the Reclaim Fund Limited.

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 II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
252,337	16,470	26,888	49,196	279,225	65,666	9,710	8,601	18,311
Of which:								
A Core Treasury								
202,089	1,569	16,572	50,347	218,661	51,916	8,208	-2,600	5,608
B Debt Management Office								
19,190	4,400	3,490	-	22,680	4,400	800	2,600	3,400
F Infrastructure Finance Unit Limited (Net)								
-	-	-	-	-	-	-	8,600	8,600
K Asian Infrastructure Investment Bank								
-	9,500	-	-151	-	9,349	-	-	-
M UK Government Investments Limited (Net)								
15,864	-	9,326	-	25,190	-	-	-	-
N European Bank for Reconstruction and Development								
-	-	-	-	-	-	-	1	1
Departmental Unallocated Provision								
2,500	1,000	-2,500	-1,000	-	-	-	-	-
Non Voted Expenditure								
-	8,050	-	-6,347	-	1,703	-	-	-
Of which:								
O Banking and gilts registration services								
-	8,050	-	-6,347	-	1,703	-	-	-
Total Spending in DEL								
		26,888	42,849			8,601		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	298,801	-	59,968,555	-	60,267,356	-1,329,980	-305,482	-1,635,462
Of which:								
Q Provisions								
-	-500	-	325,500	-	325,000	-	-	-
T Royal Mint dividend								
-	-4,000	-	2,000	-	-2,000	-	-	-
V Assistance to financial institutions, businesses and individuals								
-	-	-	55,564,555	-	55,564,555	-	-2,593	-2,593
W Sovereign Grant funding of Royal Household (Net)								
-	85,900	-	10,000	-	95,900	3,000	-	3,000
X Financial Services Compensation Scheme (Net)								
-	85,000	-	32,000	-	117,000	500	-	500
Y UK Asset Resolution Limited (Net)								
-	175,000	-	-249,500	-	-74,500	-	-303,000	-303,000
AD EU Withdrawal Agreement Financial Settlement								
-	-	-	4,234,000	-	4,234,000	-	-	-
AE Reclaim Fund Ltd (Net)								
-	-	-	-	-	-	-	111	111

£'000

£'000

<b>Net Cash Requirement</b>	<b>-923,791</b>	<b>518,547</b>	<b>-405,244</b>
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## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Net	Programme			Gross	Income	Net
Gross	Income		Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
343,995	-64,770	279,225	70,466	-4,800	65,666	3,906,401	-3,888,090	18,311
<i>Of which:</i>								
A Core Treasury								
243,661	-25,000	218,661	55,916	-4,000	51,916	2,527,608	-2,522,000	5,608
B Debt Management Office								
24,450	-1,770	22,680	5,200	-800	4,400	3,400	-	3,400
C Government Internal Audit Agency								
40,856	-38,000	2,856	-	-	-	-	-	-
D Office of Tax Simplification								
1,012	-	1,012	-	-	-	-	-	-
E Office for Budget Responsibility (Net)								
3,825	-	3,825	-	-	-	-	-	-
F Infrastructure Finance Unit Limited (Net)								
-	-	-	-	-	-	8,600	-	8,600
G IUK Investments Limited (Net)								
-	-	-	-	-	-	1	-	1
H IUK Investments Holdings Limited (Net)								
-	-	-	-	-	-	1	-	1
I HM Treasury UK Sovereign SUKUK plc (Net)								
-	-	-	1	-	1	-	-	-
J Royal Mint Advisory Committee on the design of coins (Net)								
1	-	1	-	-	-	-	-	-
K Asian Infrastructure Investment Bank								
-	-	-	9,349	-	9,349	-	-	-
L National Infrastructure Commission								
5,000	-	5,000	-	-	-	700	-	700
M UK Government Investments Limited (Net)								
25,190	-	25,190	-	-	-	-	-	-
N European Bank for Reconstruction and Development								
-	-	-	-	-	-	1,366,091	-1,366,090	1
<b>Non-voted expenditure</b>								
-	-	-	8,050	-6,347	1,703	-	-	-
<i>Of which:</i>								
O Banking and gilts registration services								
-	-	-	8,050	-6,347	1,703	-	-	-
<b>Total Spending in DEL</b>								
343,995	-64,770	279,225	78,516	-11,147	67,369	3,906,401	-3,888,090	18,311



## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme						
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	60,302,206	-34,850	60,267,356	-19,389	-1,616,073	-1,635,462
<i>Of which:</i>								
P Core Treasury (AME)								
-	-	-	250	-	250	-	-	-
Q Provisions								
-	-	-	325,000	-	325,000	-	-	-
R UK Coinage manufacturing costs								
-	-	-	10,000	-	10,000	-	-	-
S UK Coinage metal costs								
-	-	-	10,000	-2,000	8,000	-	-	-
T Royal Mint dividend								
-	-	-	-	-2,000	-2,000	-	-	-
U Loans to Ireland								
-	-	-	-	-21,850	-21,850	-	-1,613,480	-1,613,480
V Assistance to financial institutions, businesses and individuals								
-	-	-	55,573,555	-9,000	55,564,555	-	-2,593	-2,593
W Sovereign Grant funding of Royal Household (Net)								
-	-	-	95,900	-	95,900	3,000	-	3,000
X Financial Services Compensation Scheme (Net)								
-	-	-	117,000	-	117,000	500	-	500
Y UK Asset Resolution Limited (Net)								
-	-	-	-74,500	-	-74,500	-303,000	-	-303,000
Z Help to Buy (HMT) Limited (Net)								
-	-	-	1	-	1	-	-	-
AA Help to Buy ISA								
-	-	-	10,000	-	10,000	175,000	-	175,000
AB UK Government Investments Limited (Net)								
-	-	-	1,000	-	1,000	-	-	-
AC Infrastructure Finance Unit Limited (Net)								
-	-	-	-	-	-	105,000	-	105,000
AD EU Withdrawal Agreement Financial Settlement								
-	-	-	4,234,000	-	4,234,000	-	-	-
AE Reclaim Fund Ltd (Net)								
-	-	-	-	-	-	111	-	111

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme						
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Non-voted expenditure</b>								
-	-	-	4,759	-500	4,259	-	-	-
<i>Of which:</i>								
AF Royal Household Pensions								
-	-	-	4,400	-500	3,900	-	-	-
AG Civil List								
-	-	-	359	-	359	-	-	-
<b>Total Spending in AME</b>								
-	-	-	60,306,965	-35,350	60,271,615	-19,389	-1,616,073	-1,635,462
<b>Total for Estimate</b>								
343,995	-64,770	279,225	60,385,481	-46,497	60,338,984	3,887,012	-5,504,163	-1,617,151
<i>Of which:</i>								
<b>Voted Expenditure</b>								
343,995	-64,770	279,225	60,372,672	-39,650	60,333,022	3,887,012	-5,504,163	-1,617,151
<b>Non Voted Expenditure</b>								
-	-	-	12,809	-6,847	5,962	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>579,917</b>	<b>60,038,292</b>	<b>60,618,209</b>
<b>Net Capital Requirement</b>	<b>-1,320,270</b>	<b>-296,881</b>	<b>-1,617,151</b>
<b>Accruals to cash adjustments</b>	<b>-171,129</b>	<b>-59,229,211</b>	<b>-59,400,340</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-475,094	492,463	17,369
Add cash grant-in-aid	280,589	-165,674	114,915
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,924	-55,000,000	-55,005,924
New provisions and adjustments to previous provisions	500	-4,559,500	-4,559,000
Departmental Unallocated Provision	-3,500	3,500	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200	-	-200
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	32,500	-	32,500
<b>Removal of non-voted budget items</b>	<b>-12,309</b>	<b>6,347</b>	<b>-5,962</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-11,950	6,347	-5,603
Other adjustments	-359	-	-359
<b>Net Cash Requirement</b>	<b>-923,791</b>	<b>518,547</b>	<b>-405,244</b>

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

	£'000
	Revised Plans
Gross Administration Costs	343,995
<i>Less:</i>	
Administration DEL Income	-64,770
<b>Net Administration Costs</b>	<b>279,225</b>
Gross Programme Costs	60,560,481
<i>Less:</i>	
Programme DEL Income	-3,899,237
Programme AME Income	-35,350
Non-budget income	-112,083
<b>Net Programme Costs</b>	<b>56,513,811</b>
<b>Total Net Operating Costs</b>	<b>56,793,036</b>
<i>Of which:</i>	
Resource DEL	346,594
Capital DEL	-3,888,090
Resource AME	60,271,615
Capital AME	175,000
Non-budget	-112,083
<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	3,713,090
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200,000
Other adjustments	-87,917
<b>Total Resource Budget</b>	<b>60,618,209</b>
<i>Of which:</i>	
Resource DEL	346,594
Resource AME	60,271,615
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>60,618,209</b>

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

£'000

Revised  
Plans

### Voted Resource DEL

-69,570

*Of which:*

Administration

Sales of Goods and Services

-64,770

*Of which:*

A: Core Treasury

-25,000

B: Debt Management Office

-1,770

C: Government Internal Audit Agency

-38,000

Total Administration

-64,770

Programme

Sales of Goods and Services

-4,800

*Of which:*

A: Core Treasury

-4,000

B: Debt Management Office

-800

Total Programme

-4,800

### Voted Resource AME

-34,850

*Of which:*

Programme

Sales of Goods and Services

-11,000

*Of which:*

S: UK Coinage metal costs

-2,000

V: Assistance to financial institutions, businesses and individuals

-9,000

Interest and Dividends

-23,850

*Of which:*

T: Royal Mint dividend

-2,000

U: Loans to Ireland

-21,850

Total Programme

-34,850

### Total Voted Resource Income

-104,420

### Voted Capital DEL

-3,888,090

*Of which:*

Programme

Other Grants

-3,888,090

*Of which:*

A: Core Treasury

-2,522,000

N: European Bank for Reconstruction and Development

-1,366,090

Total Programme

-3,888,090

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


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£'000

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**Revised  
Plans**


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**Voted Capital AME** **-1,616,073**


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*Of which:*

Programme

Repayments

-1,616,073

*Of which:*

U: Loans to Ireland

-1,613,480

V: Assistance to financial institutions, businesses and individuals

-2,593

Total Programme

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-1,616,073

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**Total Voted Capital Income** **-5,504,163**


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

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

£'000

	Present		Change		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-200,000	-9,208,898	-	-5,479,476	-200,000	-14,688,374
<b>Total</b>	<b>-200,000</b>	<b>-9,208,898</b>	<b>-</b>	<b>-5,479,476</b>	<b>-200,000</b>	<b>-14,688,374</b>

### Detailed description of CFER sources

£'000

	Present		Change		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Pool Re insurance premiums.	-200,000	-200,000	-	13,395	-200,000	-186,605
Accumulated cash from the Bank of England Asset Purchase Facility Fund.	-	-9,008,898	-	-4,653,644	-	-13,662,542
Repayment of Business Rates Relief.	-	-	-	-839,227	-	-839,227
<b>Total</b>	<b>-200,000</b>	<b>-9,208,898</b>	<b>-</b>	<b>-5,479,476</b>	<b>-200,000</b>	<b>-14,688,374</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Tom Scholar
<b>Executive Agency Accounting Officers:</b>	
Sir Robert Stheeman	UK Debt Management Office
Elizabeth Honer	Government Internal Audit Agency
James Heath	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
Charles Donald	UK Government Investments
Richard Hughes	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
Adrian Smith	Reclaim Fund Limited

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

In discharging these responsibilities, particular regard is given to:

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

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

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



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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant- in-aid
E	Office for Budget Responsibility	3,825	-	3,825
F	Infrastructure Finance Unit Limited	-	8,600	-
G	IUK Investments Limited	-	1	-
H	IUK Investments Holdings Limited	-	1	-
I	HM Treasury UK Sovereign SUKUK plc	1	-	-
J	Royal Mint Advisory Committee on the design of coins etc.	1	-	-
M	UK Government Investments Limited	25,190	-	25,190
W	Sovereign Grant funding of Royal Household	95,900	3,000	85,900
X	Financial Services Compensation Scheme	117,000	500	-
Y	UK Asset Resolution Limited	-74,500	-303,000	-
AA	Help to Buy (HMT) Limited	1	-	-
AB	UK Government Investments Limited (AME)	1,000	-	-
AC	Infrastructure Finance Unit Limited	-	105,000	-
AE	Reclaim Fund Ltd	-	111	-
<b>Total</b>		<b>168,418</b>	<b>-185,787</b>	<b>114,915</b>

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

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

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Section in Part II: Subhead Detail		Service	£'000
A	Expenditure relating to Business Support measures.		4,200

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
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### Contingent liabilities limited by recourse to assets

Contingent liabilities have been included in this category where the liability would be limited by recourse to assets if the liability were to crystallise. The amounts shown are gross of any such offset. Contingent liabilities with recourse to equities have not been included.

1. 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).	Unquantifiable up to 895,000,000
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2. 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.	Unquantifiable up to 30,000,000
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3. 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.	Up to 1,110,000
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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.	Up to 11,400,000
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5. 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.	Up to 5,300,000 and 1,100,000 remote contingent liabilities. 300,000 contingent liability.
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The crystallisation of any liability is dependent on the occurrence and identification of any defects covered by the fundamental market standard warranties.

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.

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.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>6. On the 27 September 2018, the Chancellor announced the sale of a portfolio of UKAR's B&amp;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> <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>	Up to 983,000
<p>7. HM Treasury has taken on a contingent liability as a result of the sale of a portfolio of UKAR's B&amp;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>	Up to 49,000
<p>8. On 10 January 2019 the Economic Secretary to the Treasury announced the sale in December 2018 of a portfolio of UKAR's B&amp;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> <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 &amp; Leaseback arrangements. The resulting remote contingent liability has a maximum value of £2.8 million.</p>	Up to 11,600; 58,200 and 2,800 remote contingent liabilities
<p>9. 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&amp;B and NRAM commercial loan in December 2018. The resulting contingent liability has a maximum value of £2.9 million, plus additional indemnities in force until December 2022 with maximum value £61m.</p>	Up to 2,900 plus additional indemnities up to 61,000
<p>10. 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>	Up to 4,900,000
<p>11. 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>	Up to 1,000,000

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
12. NRAM Limited provided certain warranties and indemnities to Cerberus in respect of the sale to Cerberus of certain loans and the shares in NRAM plc. The sale agreement set various time limits for bringing claims under the warranties. For most of the warranties this time limit was on or before 5 May 2019, while for certain tax-related warranties the time limit is 5 May 2023.	Unquantifiable
13. The UKAR Group's lending and other consumer credit business is governed by consumer credit law and other regulations. Claims upheld in favour of customers in relation to potential breaches of requirements could result in costs to the Group. It is not possible to provide any meaningful estimate or range of the possible cost.	Unquantifiable
<b>Other Contingent Liabilities</b>	
14. In June 2018 HM Treasury and the Bank of England announced reforms to the Bank's financial framework to boost transparency, reinforce Bank resilience and independence and strengthen the financial system. The formal agreement that HM Treasury recapitalise the Bank in the event of a major capital loss results in a remote contingent liability for HM Treasury. This is currently unquantifiable as the occurrence of the conditions required for the contingent liability to crystallise cannot be accurately calculated, given the unprecedented nature of the economic conditions required, and as the framework is not for a finite term. The bank has a strong capital base, and the risk of a major capital loss to the Bank requiring further injection by HM Treasury is considered remote due to the unprecedented nature of the economic conditions that would cause it to crystallise.	Unquantifiable
15. 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
16. 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). Maximum potential liabilities under this intervention are the minimum regulatory capital requirements as defined by the FCA which may vary as circumstances demand. If this contingent liability crystallised, it would result in a transaction between HMT and B&B, which would be eliminated at group level.	Up to 37,500
17. HM Treasury is currently engaged in litigation activity as the defendant. This may result in costs or damages being ordered against HM Treasury. HM Treasury has not disclosed all of the information that is ordinarily required under IAS 37 on the grounds that it may be prejudicial to legal privilege and the outcome of the litigation.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>18. FSCS are responsible for compensation payments that may become due as a result of claims made to the FSCS by customers of authorised financial services firms which have failed. To qualify for compensation customers must be eligible under FSCS rules. These rules are outlined in the FCA Handbook and in the PRA Rulebook on Depositor Protection and Policyholder Protection. FSCS can only pay compensation for financial loss and there are limits to the amounts of compensation FSCS pays. There is significant uncertainty around the number of claims FSCS will receive from customers, the likelihood of eligible claims, the type or product of those claims, the amount of compensation FSCS will pay, and the timing of those payments. Therefore, it is not practicable to provide an estimate of the costs of potential claims FSCS may receive or claims FSCS have received but not yet decided. FSCS has a statutory duty to pursue recoveries that are reasonably possible and cost effective to pursue which will offset some of the compensation it will pay out.</p>	Unquantifiable
<p>19. 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 96 in force at the end of March 2020. The maximum potential liability under this scheme cannot be quantified at present.</p>	Unquantifiable
<p>20. 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 £36 million. Parliamentary authority limits the overall amount of public money available to the Royal Mint at £50 million. If the Royal Mint Trading Fund was unable to meet this commitment the National Loans Fund funding conditions dictate that the amount outstanding would have to be met from within the Treasury's DEL .</p>	Up to 36,000
<p>21. 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.</p>	Unquantifiable
<p>22. HM Treasury provided BlackRock Investment Management (UK) Ltd. with a capped £3m indemnity for support on the design of the Bounce Back Loan Scheme, which was created to support small businesses during the Covid-19 pandemic. The limited indemnity covers the risk that BlackRock could become liable to third parties for claims made in the context of their engagement.</p>	Unquantifiable up to 3,000
<p>23. UKGI provided an uncapped indemnity to an investment bank providing corporate finance advice on a specific UKGI mandate to cover the risk that they could become liable to market participants for any misrepresentation, misleading statements or omissions (based on information from HM Government) made in the context of their engagement.</p>	Unquantifiable
<p>24. 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).</p>	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
25. 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
26. 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
27. 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
28. HM Treasury has provided indemnities for the directors of IUK Investments Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
29. 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
30. 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
31. 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
32. 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
33. 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
34. 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

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Statutory</b>	
35. 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
36. 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
37. 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).	Unquantifiable up to \$2.4bn (liability subject to US\$ exchange rate)
38. HM Treasury also has a remote contingent liability, which does not meet the threshold for disclosure in the financial statements, in respect of the UK’s contingent liability to the European Investment Bank (EIB). The terms of this are set out in Article 150 of the Withdrawal Agreement and is limited to the callable and paid in capital the UK held as a member state. HM Treasury would need to meet any call on this contingent liability that crystallises after 31 March 2021. Any call before that date would be met by the Consolidated Fund, in accordance with the EU Withdrawal Act 2020. The remote contingent liability is valued at £31.6bn as at 31 March 2020. The UK will also maintain a contingent liability in respect of the returned paid in capital, which will wind down in relation to the amortisation of EIB operations approved before withdrawal.	31,600,000
39. HM Treasury, in addition, discloses here an unquantifiable remote contingent liability for any other liabilities that may ultimately fall to HM Treasury as result of the implementation of the Withdrawal Agreement.	Unquantifiable



## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>40. Under Article 136 of the Withdrawal Agreement, the UK remains party to corrections or adjustments to contributions required over the 2014-20 MFF that are made after the end of 2020 (the UK's final year of participation in the EU budget).</p> <p>Historically, any such adjustments were included in the calculation of future years' EU budget contributions – either increasing or reducing the UK's contribution for subsequent years and were accordingly not individually disclosed or recognised. Once the UK's participation in the EU Budget ends at the end of 2020, this will no longer be possible. Under the terms of the Withdrawal Agreement, any such corrections or adjustments paid or received before 31 March 2021, will be accounted for in the Consolidated Fund Accounts. Corrections or Adjustments to VAT/GNI contributions paid or received after 31 March 2021 will fall to HM Treasury and will be disclosed and recognised as they arise.</p> <p>Such adjustments will arise in the future, however, as at the balance sheet date they are unquantifiable and there is no indication of which direction the cashflow (i.e. whether outflow or inflow) will be. HM Treasury considers the best indicator will be the EU notifying the UK of the value of any receivable/payable under Article 148 of the Agreement (which covers payments after 2020).</p>	Unquantifiable
<p>41. Under Article 147 of the Withdrawal Agreement "Contingent liabilities related to legal cases", the UK will pay a share of costs incurred by the EU in relation to certain legal cases around the EU Budget and financial interests where the facts forming the subject matter of those cases occurred before 31 December 2020. The EU disclose a number of contingent liabilities related to legal cases in their 2018 accounts, including cases where a reliable estimate of the cost cannot be made. If these contingent liabilities crystallised as obligations for the EU, which depends on future events, and were they to fall within the scope of this article they could give rise to a liability for HM Treasury in the future. The EU disclose a number of contingent liabilities related to legal cases in their 2019 accounts, including cases where a reliable estimate of the cost cannot be made and instead the damages being sought are disclosed. If these contingent liabilities crystallised as obligations for the EU, which depends on future events, and were they to fall within the scope of this article they could give rise to a liability for HM Treasury in the future. The UK share of these disclosed items is estimated at £293m.</p>	293,000



# Cabinet Office

## Introduction

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
<b>Budget Exchange</b>				
(Subhead B1) Budget Exchange to 2021-22 due to the delay in the Conference of Parties		-94,400,000		
<b>Machinery of Government Transfers</b>				
(Subhead C4) Transfer of responsibilities for government use of data from Department for Digital, Culture, Media and Sport to Cabinet Office	1,100,000			
(Subhead B4) Transfer of Border Protocol Delivery Group from Her Majesty's Revenue and Customs to Cabinet Office	22,396,000			
<b>Reserve Claims</b>				
(Subhead C1) To Fraud, Error, Debt and Grants for COVID-19 related costs	4,508,000			
(Subhead C4) To Infrastructure and Projects Authority as part of 2020-21 reprioritisation exercise	1,300,000			
(Subhead B4) To Cabinet Secretariat for additional body storage contract costs	13,500,000			
(Subhead B4) To Grenfell Tower Inquiry to cover inquiry costs for 20/21	48,089,000			
(Subhead C4) To Government Digital Service for IT infrastructure costs	1,154,000			
(Subhead C4) To Government Digital Service as part of 2020-21 reprioritisation exercise	1,500,000			
(Subhead C1) To Government Digital Service for additional COVID-19 related costs (Verify)	7,300,000			
(Subhead A1) To Government Security Group for National Cyber Security costs	4,400,000			
(Subhead C4) To Government Communications for EU Exit Transition Campaign	65,000,000			
(Subhead C1) To Government Communications for COVID-19 Public Information Campaign	349,260,000			
(Subhead C1) To Government Digital Service for additional COVID-19 related costs (Vulnerable People Service)	8,400,000			
(Subhead E4) To Government Property Agency for Old Admiralty Building costs	2,034,000			

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Subhead E4) To Government Property Agency as part of 2020-21 reprioritisation exercise (Interoperability)	861,000		
(Subhead A4) To Government Security Group as part of 2020-21 reprioritisation exercise (Interoperability)	759,000		
(Subhead D4) To Chief Digital Information Officer as part of 2020-21 reprioritisation exercise (Interoperability)	2,870,000		
(Subhead E4) To Government Property Agency as part of 2020-21 reprioritisation exercise (Accelerated onboarding)	2,270,000		
(Subhead C4) To Government Commercial Function as part of 2020-21 reprioritisation exercise (Commercial Capability)	5,000,000		
(Subhead C1) To Government Commercial Function for Ventilator Procurement and Design	100,548,000		
(Subhead B4) To Government Equalities Office for funding free abortion access in England for women from Northern Ireland	383,000		
(Subhead C1) To Government Communications for COVID-19 Public Information Campaign costs	97,257,000		
(Subhead B1) To COVID-19 Taskforce and International Comparators Joint Unit for coordinating UK's COVID-19 Response	34,800,000		
(Subhead B1) To COVID-19 Taskforce for Office of National Statistics Opinions and Lifestyle Survey	4,800,000		
(Subhead E1) To Government Property Agency for additional COVID-19 related costs	5,050,000		
(Subhead B4) To Border Protocol Delivery Group for Border Impact Centre, Flow Tool and SMART Freight	19,500,000		
(Subhead C4) To Government Communications for EU Exit Transition Campaign	51,000,000		
<b>Outgoing Budgetary Cover Transfers</b>			
(Subhead B4) To the Foreign, Commonwealth and Development Office to return funding due to delay of the Conference of Parties		-99,000,000	
(Subhead B4) To Home Office for funding of Joint Anti-Corruption Unit		-343,000	
(Subhead C5) To Department for Education to transfer Policy Lab from Cabinet Office	1,119,000		

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Subhead C4) To Department for Education to transfer Policy Lab from Cabinet Office		-170,000	
(Subhead C4) To Department for Education to transfer Policy Lab from Cabinet Office		-949,000	
(Subhead C5) To Department for Education to transfer Open Innovation from Cabinet Office	679,000		
(Subhead C4) To Department for Education to transfer Open Innovation from Cabinet Office		-107,000	
(Subhead C4) To Department for Education to transfer Open Innovation from Cabinet Office		-572,000	
(Subhead C4) To the Department for Work and Pensions to return funding received for the Better Information for Better Government		-50,000	
(Subhead C4) To the Department for Business Energy Industrial Strategy to provide communications campaign using UK Transition delegation from HM Treasury		-3,585,000	
(Subhead C4) To the Department for Digital, Culture, Media and Sport to provide communications campaign using UK Transition delegation from HM Treasury		-350,000	
(Subhead C4) To the Department for Environment, Food and Rural Affairs to provide communications campaign using UK Transition delegation from HM Treasury		-1,043,000	
(Subhead C4) To the Department for Transport to provide communications campaign using UK Transition delegation from HM Treasury		-752,000	
(Subhead C4) To the Department for Work and Pensions to provide communications campaign using UK Transition delegation from HM Treasury		-700,000	
(Subhead C4) To Foreign and Commonwealth, Development Office to provide communications campaign using UK Transition delegation from HM Treasury		-471,000	
(Subhead C4) To HM Revenue and Customs to provide communications campaign using UK Transition delegation from HM Treasury		-1,993,000	
(Subhead C4) To Home Office to provide communications campaign using UK Transition delegation from HM Treasury		-295,000	
(Subhead C4) To the Department for Work and Pensions for the Health and Safety Executive to provide communications campaign using UK Transition delegation from HM Treasury		-3,000	
(Subhead C4) To the Scotland Office for the Health and Safety Executive to provide communications campaign using UK Transition delegation from HM Treasury		-100,000	

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Subhead C4) To the Welsh Government for the Health and Safety Executive to provide communications campaign using UK Transition delegation from HM Treasury		-125,000	
(Subhead C4) To the Department for International Trade to cover the costs of EU Exit Transition campaign		-6,000,000	
(Subhead C1) To the Department for Business Energy and Industrial Strategy to cover communications campaign using COVID-19 delegation from HM Treasury		-1,409,000	
(Subhead C1) To the Department for Environment, Food and Rural Affairs to cover communications campaign using COVID-19 delegation from HM Treasury		-272,000	
(Subhead C1) To the Department for Education to cover communications campaign using COVID-19 delegation from HM Treasury		-1,217,000	
(Subhead C1) To the Department for Transport to cover communications campaign using COVID-19 delegation from HM Treasury		-1,068,000	
(Subhead C1) To the Department for Health and Social Care to cover communications campaign using COVID-19 delegation from HM Treasury		-3,000,000	
(Subhead C1) To the Department for International Trade to cover communications campaign using COVID-19 delegation from HM Treasury		-403,000	
(Subhead C1) To the Department for Work and Pensions to cover communications campaign using COVID-19 delegation from HM Treasury		-5,552,000	
(Subhead C1) To the Department for Work and Pensions to cover communications campaign using COVID-19 delegation from HM Treasury		-313,000	
(Subhead C1) To Foreign and Commonwealth Development Office to cover communications campaign using COVID-19 delegation from HM Treasury		-138,000	
(Subhead C1) To HM Revenue and Customs to cover communications campaign using COVID-19 delegation from HM Treasury		-345,000	
(Subhead C1) To Home Office to cover communications campaign using COVID-19 delegation from HM Treasury		-2,920,000	
(Subhead C1) To the Ministry of Justice to cover communications campaign using COVID-19 delegation from HM Treasury		-92,000	
(Subhead C1) To the Security and Intelligence Agencies to cover communications campaign using COVID-19 delegation from HM Treasury		-100,000	

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Subhead C1) To the Scottish Government to cover communications campaign using COVID-19 delegation from HM Treasury		-14,000	
(Subhead C1) To the Welsh Government to cover communications campaign using COVID-19 delegation from HM Treasury		-90,000	
(Subhead C1) To Department of Health and Social Care for COVID-19 Communication Campaign		-9,548,000	
(Subhead C1) To the Northern Ireland Office for COVID-19 Communication Campaign		-50,000	
(Subhead C4) To the Department for Education to return funding received for the Better Information for Better Government		-50,000	
(Subhead C4) To the Department for Transport to return funding received for the Better Information for Better Government		-50,000	
(Subhead C4) To the Department for Business, Energy and Industrial Strategy to return funding received for the Better Information for Better Government programme which is now closed		-50,000	
(Subhead C4) To the Ministry of Defence to return funding received for the Better Information for Better Government		-50,000	
(Subhead C4) To the Department for International Trade to return funding received for the Better Information for Better Government		-50,000	
(Subhead C4) To the Department for Health and Social Care to return funding received for the Better Information for Better Government		-50,000	
(Subhead B4) To the Security and Intelligence Agencies to fund the National Cyber Security Centre		-103,000	
(Subhead B4) To the Security and Intelligence Agencies from Cabinet Secretariat		-44,000	
(Subhead B4) To the Security and Intelligence Agencies to fund the Centre for Protection of National Infrastructure		-47,000	
(Subhead B4) To the Security and Intelligence Agencies from Cabinet Secretariat		-58,000	
(Subhead B4) To the Department for Business, Energy and Industrial Strategy to fund capability increase to foreign investment teams		-591,000	
(Subhead B4) To the Department for Business, Energy and Industrial Strategy to fund capability increase to foreign investment teams		-163,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Subhead B4) To the Department for Digital, Culture, Media and Sport to fund capability increase to foreign investment teams		-46,000	
(Subhead B4) To the Ministry of Defence to fund capability increase to foreign investment teams		-231,000	
(Subhead B4) To the Ministry of Defence to fund capability increase to foreign investment teams		-187,000	
(Subhead B4) To HM Revenue and Customs for the Border Flow Service		-1,173,000	
(Subhead E4) To the Department for International Trade for funding the Old Admiralty Building		-692,000	
(Subhead B4) To the Department for Transport to cover capability increase to foreign investment teams		-24,000	
(Subhead B4) To the Department for Health and Social Care for funding free abortion access in England from Northern Ireland		-383,000	
(Subhead B1) To the Ministry of Defence for Stabilisation Funding		-275,000	
(Subhead B4) To the Office for National Statistics to cover the costs of the ONS Opinions and Lifestyle Survey		-4,800,000	
(Subhead B4) To Foreign and Commonwealth Development Office relating to the International Joint Comparators Unit		-1,355,000	
(Subhead B4) To HM Treasury to cover salary costs for the Health and Care taskforce		-45,000	
(Subhead B4) To HM Treasury to cover salary costs for the Health and Care taskforce		-330,000	
(Subhead C4) From the Office for National Statistics to cover staff costs		-60,000	
<b>Incoming Budgetary Cover Transfers</b>			
(Subhead B1) From Ministry of Housing, Communities and Local Government for Special Advisor pay cost centralisation	79,000		
(Subhead B1) From the Department for Health and Social Care for Special Advisor pay cost centralisation	161,000		
(Subhead B1) From the Ministry of Defence for Special Advisor pay cost centralisation	120,000		
(Subhead B1) From the Foreign and Commonwealth Development Office for Special Advisor pay cost centralisation	128,000		



£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Subhead B1) From the Department for Transport for Special Advisor pay cost centralisation	153,000		
(Subhead B1) From the Attorney General's Office for Special Advisor pay cost centralisation	126,000		
(Subhead B1) From Scotland Office for Special Advisor pay cost centralisation	242,000		
(Subhead B1) From HM Treasury to cover new incoming Special Advisors	655,000		
(Subhead B1) From the Department for Business, Energy and Industrial Strategy for Special Advisor pay cost centralisation	77,000		
(Subhead B1) From the Wales Office for Special Advisor pay cost centralisation	31,000		
(Subhead B1) From Department for Work and Pensions for Special Advisor pay cost centralisation	30,000		
(Subhead A1) From the Security and Intelligence Agencies for trade and prosperity review	1,100,000		
(Subhead C4) From Department for Work and Pensions to cover funding for Civil Service Local	384,000		
(Subhead C4) From HM Revenue and Customs to cover funding for Civil Service Local	384,000		
(Subhead B4) From Security and Intelligence Agencies to cover the costs of National Cyber Security Programme	165,000		
(Subhead B4) From the Department for Digital, Culture, Media and Sport to Cabinet Office for Conference of Parties	5,800,000		
(Subhead B4) From HM Treasury to cover funding for the Infected Blood Inquiry	18,233,000		
(Subhead A4) From the Foreign and Commonwealth Development Office to cover the Prosperity Fund	2,135,000		
(Subhead B4) From the Security and Intelligence Agencies to fund National Cyber Security Programme	92,000		
Agencies to fund the National Cyber Security Resilience programme	1,900,000		
(Subhead A4) From Security and Intelligence Agencies to cover the costs of National Cyber Security Programme	8,650,000		
(Subhead A4) From Home Office to cover the costs of National Cyber Security Programme.	4,400,000		
(Subhead C4) From NCSP for funding to Government Digital Services	1,165,000		
(Subhead A4) From the Ministry of Defence to cover staff costs of the Joint Intelligence Organisation	250,000		

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Subhead E4) From the Department for Business, Energy and Industrial Strategy to fund Net Zero Programme	1,527,000		
(Subhead C4) From the Foreign and Commonwealth Development Office to cover the National Security Communications	2,000,000		
(Subhead C1) From the Department of International Trade to cover COVID-19 communications	6,000,000		
(Subhead C1) From the Department for Health and Social Care to cover COVID-19 communications	22,696,000		
(Subhead A4) From the Ministry of Defence to cover the Pan-Government Secret Mobile solution	1,053,000		
(Subhead B4) From the Department for Work and Pensions to cover the costs of the Disability Unit	120,000		
(Subhead B7) From the Welsh government to cover new Public Sector Geospatial Agreement	380,000		
(Subhead B7) From the Welsh government to cover Public Sector Geospatial Agreement	1,020,000		
(Subhead C4) From Department for Digital, Culture, Media and Sports to cover the Cell Broadcast requirement.	250,000		
<b>Return of Funding to HMT</b>			
(Subhead C4) Return of unutilised funding from Machinery of Government Transfer of Department for Exiting the European Union		-21,614,000	
(Subhead C4) Return of funding for the Prosperity Fund to HM Treasury		-1,920,000	
(Subhead E1) Switch of Government Property Agency Voted Resource DEL from Programme to Admin	-20,618,000		
(Subhead E4) Switch of Government Property Agency Voted Resource DEL from Programme to Admin	20,618,000		
(Subhead D4) Switch from Voted Resource DEL Programme to CDEL		-3,500,000	
<b>Total change in Resource DEL (Voted)</b>	<b>938,343,000</b>	<b>-275,480,000</b>	<b>662,863,000</b>
(Subhead A4) Surrender of funds to the CFER received from the Department for Business, Energy and Industrial Strategy for returning officer expenses incurred on VE day		-100,000	
(Subhead A4) From the Department for Business, Energy and Industrial Strategy for returning officer expenses incurred on VE day	100,000		

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Subhead A4) To cover cost of delayed Police Crime Commissioner elections	24,460,000		
(Subhead D4) To cover cost of additional UK MEP salary, pension and resettlement grants	2,500,000		
(Subhead A4) To cover costs of parliamentary by-elections	500,000		
<b>Total change in Resource DEL (Non-Voted)</b>	<b>27,560,000</b>	<b>-100,000</b>	<b>27,460,000</b>
(Subhead J4) For provisions relating to leased building dilapidation costs, as required by the International Accounting Standards (IAS 37)	33,460,000		
(Subhead J4) To cover losses due to property impairment	276,710,000		
(Subhead J4) To cover the creation of accounting provisions relating to doubtful debts, as required by the International Financial Reporting Standards (IFRS9)	1,993,000		
(Subhead J4) To cover provisions relating to retirement benefit obligations within the Equalities and Human Rights Commission	366,000		
<b>Total change in Resource AME (Voted)</b>	<b>312,529,000</b>		<b>312,529,000</b>
<b>Machinery of Government Transfer</b>			
(Subhead B7) Transfer of Border Protocol Delivery Group from Her Majesty's Revenue and Customs to Cabinet Office	3,000,000		
<b>Return of Funding to HMT</b>			
(Subhead D4) Switch from Voted Resource DEL Programme to CDEL	3,500,000		
<b>Reserve Claim</b>			
(Subhead C7) To Government Commercial Function for Ventilator Procurement and Design	14,656,000		
(Subhead B7) To cover irrecoverable VAT on contracts in Geospatial Commission	35,000,000		
(Subhead B7) Funding for Border Protocol Delivery Group to cover costs of the Ports Infrastructure Fund.	52,000,000		
costs of masks and PPE equipment as part of COVID-19 response	5,905,000		

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
<b>Outgoing Budgetary Cover Transfers</b>				
(Subhead E7) To Department for International Trade for funding of the Old Admiralty Building		-838,000		
(Subhead B7) To the Department for Transport to transfer funding for the Ports Infrastructure Fund		-52,000,000		
<b>Incoming Budgetary Cover Transfers</b>				
(Subhead B7) From the Department for Work and Pensions to cover new Public Sector Geospatial Agreement	100,000			
(Subhead B7) From the Department of Health and Social Care to cover departmental Contributions to new Public Sector Geospatial Agreement	1,370,000			
(Subhead C7) From Ministry of Housing, Communities and Local Government to cover the delivery and grant administration of the One Public Estate programme by the Office of Government Property	10,112,000			
(Subhead A7) From Foreign and Commonwealth Office Services to cover costs of Pan-Government Secret Mobile solution	640,000			
(Subhead A7) From Foreign and Commonwealth Office Services to cover costs of Rosa laptops and installation.	1,264,000			
(Subhead E7) From Home Office to cover the costs of capital projects in Croydon and Peterborough.	1,323,000			
(Subhead B7) From HM Treasury to Infected Blood Inquiry for funding of legal and staff costs	28,000			
<b>Total change in Capital DEL (Voted)</b>	<b>128,898,000</b>	<b>-52,838,000</b>		<b>76,060,000</b>
<b>Adjustments to working capital balances</b>				
An increase in Debtors for Government Property Agency	60,000,000			
<b>Removal of non-voted budget items</b>				
A reduction to remove the non-voted items paid from Consolidated Fund Standing Services in Resource DEL		-27,460,000		
<b>Adjustments to remove non-cash items</b>				
Adjustments to remove non-cash items		-312,809,000		
Resources and capital consequences of the budgetary changes listed above.	1,078,912,000			
<b>Total change in Net Cash Requirement</b>	<b>1,138,912,000</b>	<b>-340,269,000</b>		<b>798,643,000</b>

## Part I

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource† †† ††† ††††	662,863,000	27,460,000	690,323,000
Capital† ††† ††††	76,060,000	-	76,060,000
<b>Annually Managed Expenditure</b>			
Resource	312,529,000	-	312,529,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	975,392,000	27,460,000	1,002,852,000
Capital	76,060,000	-	76,060,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement † †† ††† ††††</b>	<b>798,643,000</b>		

Supplementary 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 1 (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.

† Responsibility for Border Protocol Delivery Group was transferred from HM Revenue and Customs on 1 June 2020. Within the overall changes sought in this Supplementary Estimate, the specific changes relating to this machinery of government change are:

Departmental Expenditure Limit - Resource is increased by £ 22,396,000;

Departmental Expenditure Limit - Capital is increased by £ 3,000,000;

the Net Cash Requirement is increased by £ 25,396,000.

†† Responsibility for Government Use of Data was transferred from the Department for Digital, Culture, Media & Sport on 21 July 2020. Within the overall changes sought in this Supplementary Estimate, the specific changes relating to this machinery of government change are:

Departmental Expenditure Limit - Resource is increased by £ 1,100,000;

the Net Cash Requirement is increased by £ 1,100,000.

††† £ 56,500,000 has been advanced from the Contingencies Fund to provide cash in respect of resource and capital DEL spending, supporting services provided under sections A, B, C, D and E of this Supplementary Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2021. (HCWS691).

†††† £429,000,000 has been advanced from the Contingencies Fund to provide cash in respect of resource and capital DEL spending, supporting services provided under sections A, B, and C of this Supplementary Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2021. (HCWS744)

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
381,087	529,413	6,614	656,249	387,701	1,185,662	311,379	76,060	387,439
<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	62,001	940	6,572	21,949	68,573	-	3,500	3,500
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities								
175,189	296,970	-45,459	-17,923	129,730	279,047	105,350	41,400	146,750
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government								
48,462	131,291	4,825	675,529	53,287	806,820	164,200	37,960	202,160
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities								
97,434	24,318	25,690	1,791	123,124	26,109	11,100	-11,100	-
E Government Property Agency - Executive Agency								
23,765	9,500	20,618	-9,500	44,383	-	30,729	3,800	34,529
F Arm's Length Bodies (NET)								
15,228	5,333	-	-220	15,228	5,113	-	500	500
<b>Non Voted Expenditure</b>								
-	-137	-	27,460	-	27,323	-	-	-
<i>Of which:</i>								
G Elections								
-	-	-	25,060	-	25,060	-	-	-
H UK Members of the European Parliament								
-	-	-	2,500	-	2,500	-	-	-
I Cabinet Office CFER								
-	-137	-	-100	-	-237	-	-	-
<b>Total Spending in DEL</b>								
		6,614	683,709				76,060	
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	7,695	-	312,529	-	320,224	-	-	-
<i>Of which:</i>								
J Cabinet Office AME								
-	95	-	21,336	-	21,431	-	-	-
K Government Property Agency - Executive Agency - AME								
-	7,600	-	291,193	-	298,793	-	-	-
<b>Total Spending in AME</b>								
		-	312,529				-	

## Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Total for Estimate</b>								
		6,614	996,238				76,060	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		6,614	968,778				76,060	
<b>Non Voted Expenditure</b>								
		-	27,460				-	
						£'000		

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>1,300,127</b>	<b>798,643</b>	<b>2,098,770</b>



## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Net	Programme			Gross	Income	Net
Gross	Income		Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
1,109,593	-721,892	387,701	1,378,537	-192,875	1,185,662	540,142	-152,703	387,439
<i>Of which:</i>								
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy								
22,922	-973	21,949	158,321	-89,748	68,573	3,500	-	3,500
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities								
135,837	-6,107	129,730	291,554	-12,507	279,047	146,750	-	146,750
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government								
406,089	-352,802	53,287	882,020	-75,200	806,820	337,156	-134,996	202,160
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities								
133,863	-10,739	123,124	41,529	-15,420	26,109	-	-	-
E Executive Agency - Government Property Agency								
395,654	-351,271	44,383	-	-	-	52,236	-17,707	34,529
F Arm's Length Bodies (NET)								
15,228	-	15,228	5,113	-	5,113	500	-	500
<b>Non-voted expenditure</b>								
-	-	-	27,423	-100	27,323	-	-	-
<i>Of which:</i>								
G Elections								
-	-	-	25,060	-	25,060	-	-	-
H UK Members of the European Parliament								
-	-	-	2,500	-	2,500	-	-	-
I Cabinet Office CFER								
-	-	-	-137	-100	-237	-	-	-
<b>Total Spending in DEL</b>								
1,109,593	-721,892	387,701	1,405,960	-192,975	1,212,985	540,142	-152,703	387,439
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	320,224	-	320,224	-	-	-
<i>Of which:</i>								
J Cabinet Office AME								
-	-	-	21,431	-	21,431	-	-	-
K Executive Agency - Government Property Agency - AME								
-	-	-	298,793	-	298,793	-	-	-
<b>Total Spending in AME</b>								
-	-	-	320,224	-	320,224	-	-	-

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Net	Programme			Gross	Income	Net
Gross	Income		Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Total for Estimate</b>								
1,109,593	-721,892	387,701	1,726,184	-192,975	1,533,209	540,142	-152,703	387,439
<i>Of which:</i>								
<b>Voted Expenditure</b>								
1,109,593	-721,892	387,701	1,698,761	-192,875	1,505,886	540,142	-152,703	387,439
<b>Non Voted Expenditure</b>								
-	-	-	27,423	-100	27,323	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>918,058</b>	<b>1,002,852</b>	<b>1,920,910</b>
<b>Net Capital Requirement</b>	<b>311,379</b>	<b>76,060</b>	<b>387,439</b>
<b>Accruals to cash adjustments</b>	<b>70,553</b>	<b>-252,809</b>	<b>-182,256</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-20,561	-280	-20,841
Add cash grant-in-aid	20,555	-	20,555
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-72,221	-276,710	-348,931
New provisions and adjustments to previous provisions	-6,600	-35,819	-42,419
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-620	-	-620
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	125,000	60,000	185,000
Increase (-) / Decrease (+) in creditors	25,000	-	25,000
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>137</b>	<b>-27,460</b>	<b>-27,323</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-27,560	-27,560
Other adjustments	137	100	237
<b>Net Cash Requirement</b>	<b>1,300,127</b>	<b>798,643</b>	<b>2,098,770</b>

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

	£'000
	Revised Plans
Gross Administration Costs	1,109,593
<i>Less:</i>	
Administration DEL Income	-721,892
<b>Net Administration Costs</b>	<b>387,701</b>
Gross Programme Costs	1,915,001
<i>Less:</i>	
Programme DEL Income	-210,682
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>1,704,319</b>
<b>Total Net Operating Costs</b>	<b>2,092,020</b>
<i>Of which:</i>	
Resource DEL	1,598,186
Capital DEL	198,610
Resource AME	320,224
Capital AME	-
Non-budget	-25,000
<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	-173,610
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	25,000
Other adjustments	-22,500
<b>Total Resource Budget</b>	<b>1,920,910</b>
<i>Of which:</i>	
Resource DEL	1,600,686
Resource AME	320,224
<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	237
Other adjustments	-237
<b>Total Resource (Estimate)</b>	<b>1,920,910</b>

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

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-914,767</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-466,462
<i>Of which:</i>	
B: Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-5,351
C: Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-338,727
D: Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-10,413
E: Executive Agency - Government Property Agency	-111,971
Interest and Dividends	-14,639
<i>Of which:</i>	
D: Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-14,639
Other Income	-240,791
<i>Of which:</i>	
A: Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-973
B: Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-756
C: Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	564
D: Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-326
E: Executive Agency - Government Property Agency	-239,300
Total Administration	-721,892
Programme	
Sales of Goods and Services	-177,157
<i>Of which:</i>	
A: Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-88,810
B: Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-12,353
C: Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-75,074
D: Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-920
Interest and Dividends	-14,626
<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	-126
D: Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-14,500

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

£'000

	Revised Plans
Other Income	-1,092
<i>Of which:</i>	
A: Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-938
B: Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-154
Total Programme	-192,875
<b>Total Voted Resource Income</b>	<b>-914,767</b>
<b>Voted Capital DEL</b>	<b>-152,703</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-134,996
<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	-134,996
Other Grants	-17,707
<i>Of which:</i>	
E: Executive Agency - Government Property Agency	-17,707
Total Programme	-152,703
<b>Total Voted Capital Income</b>	<b>-152,703</b>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-137	-137	-100	-100	-237	-237
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-25,000	-25,000	-25,000	-25,000
<b>Total</b>	<b>-137</b>	<b>-137</b>	<b>-25,100</b>	<b>-25,100</b>	<b>-25,237</b>	<b>-25,237</b>

### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Registration fees from Consultant Lobbyists	-137	-137	-	-	-137	-137
Returning Officers Expenses			-100	-100	-100	-100
<b>Non-Budget</b>						
Liquidation of Carillion plc	-	-	-25,000	-25,000	-25,000	-25,000
<b>Total</b>	<b>-137</b>	<b>-137</b>	<b>-25,100</b>	<b>-25,100</b>	<b>-25,237</b>	<b>-25,237</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Alex Chisholm, Chief Executive of the Civil Service and Cabinet Office
<b>Additional Accounting Officers:</b>	Thalia Baldwin, Director of the Geospatial Commission
<b>Executive Agency Accounting Officers:</b>	
Steven Boyd	Chief Executive, Government Property Agency
Simon Tse	Chief Executive, Crown Commercial Service

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

### ALB Accounting Officers:

Peter J Lawrence, OBE	Chief Executive, Civil Service Commission
Rebecca Hilsenrath	Chief Executive, Equality and Human Rights Commission
Harry Rich	Registrar of Consultant Lobbyists

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	17,701	500	17,915
DEL - F	Registrar of Consultant Lobbyists (Expenditure)	305		305
<b>Total</b>		<b>20,341</b>	<b>500</b>	<b>20,555</b>

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
<b>Indemnity for Returning Officers at the UK Parliamentary elections</b>	Unquantifiable
<p>For the purposes of UK Parliamentary elections, Returning Officers and Acting Returning Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The Cabinet Office will provide an indemnity to Returning Officers for UK Parliamentary elections. The indemnity is to cover the costs of any claims against them, which are not covered under the existing insurance policies that Returning Officers hold. The indemnity will cover costs arising in relation to UK Parliamentary elections including by-elections, where the date of the poll is on or before the 1 May 2024.</p>	
<b>Indemnity for Returning Officers at the Police and Crime Commissioner elections, May 2021:</b>	Unquantifiable
<p>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 will provide an indemnity to Police Area Returning Officers and Local Returning Officers for the Police and Crime Commissioner elections to be held on 6 May 2021. The indemnity is to cover 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 will also certificate the Returning Officers under The Employers' Liability (Compulsory Insurance) Regulations 1998 in respect of any liability to their employees. The indemnity and certificate will remain in place to provide cover to 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 on 2 May 2024.</p>	
<b>Indemnity for Petition Officers</b>	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>	

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Indemnity for the Official Receiver</b>	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>	
<b>Indemnity for Ventilator Provider, 2020</b>	Unquantifiable
<p>In agreeing the emergency provision of Ventilators, Cabinet Office have provided indemnities. 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

This Supplementary Estimate is required for the following purposes:

	£		
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
"(Section A)" Budget increase to cover VAT on staff salaries	610,000		
"(Section A)" Budget increase to cover Hub cross government costs	572,000		
"(Section A)" Budget increase to cover IT Transition costs	283,000		
"(Section A)" Budget increase to cover Hub investment, pre-occupation and running costs	1,080,000		
"(Section A)" Budget increase to cover onerous lease commitment	852,000		
"(Section A)" Increase to Admin expenditure	2,000,000		
"(Section A)" Increase to Receipts		-2,000,000	
"(Section A)" Budget increase to non cash item	15,000		
"(Section A)" Budget transfer from Administration to non cash item		-15,000	
"(Section A)" Budget transfer from Scotland Office to Cabinet Office to cover Special Advisor costs		-242,000	
"(Section B)" Budget transfer from Cabinet Office to cover EU Exit transition and Covid-19 campaign costs	114,000		
"(Section B)" Budget transfer from Programme (Boundary Commission) to HM Treasury		-108,000	
<b>Total change in Resource DEL (Voted)</b>	<b>5,526,000</b>	<b>-2,365,000</b>	<b>3,161,000</b>
"(Section A)" Increase to Capital budget to cover IT Transition	784,000		
<b>Total change in Capital DEL (Voted)</b>	<b>784,000</b>		<b>784,000</b>
"(Section C) Provisions	-852,000		
<b>Total change in Capital AME (Voted)</b>	<b>-852,000</b>		<b>-852,000</b>
"(Section D)" Increase in Grant to the Scottish Consolidated Fund	6,418,482,000		
<b>Total change in Non-Budget</b>	<b>6,418,482,000</b>		<b>6,418,482,000</b>
<b>Total change in Net Cash Requirement</b>	<b>6,422,412,000</b>		<b>6,422,412,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	3,161,000	-	3,161,000
Capital	784,000	-	784,000
<b>Annually Managed Expenditure</b>			
Resource	-852,000	-	-852,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,309,000	-	2,309,000
Capital	784,000	-	784,000
<b>Non-Budget Expenditure</b>	6,418,482,000		
<b>Net cash requirement</b>	6,422,412,000		

Supplementary 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.

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

\* Utilisation of an onerous lease provision.

**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.

## Part II: Changes Proposed

						£'000		
Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
10,187	468	3,155	6	13,342	474	50	784	834
<i>Of which:</i>								
A Scotland Office and Office of The Advocate General								
10,187	60	3,155	114	13,342	174	50	784	834
B Boundary Commission For Scotland								
-	408	-	-108	-	300	-	-	-
<b>Total Spending in DEL</b>								
		3,155	6			784		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-	-	-852	-	-852	-	-	-
<i>Of which:</i>								
C Provisions								
-	-	-	-852	-	-852	-	-	-
<b>Total Spending in AME</b>								
		-	-852			-		
<b>Non-Budget spending</b>								
<b>Voted Expenditure</b>								
-	39,829,109	-	6,418,482	-	46,247,591	-	-	-
<i>Of which:</i>								
D Grant Payable to The Scottish Consolidated Fund								
-	28,405,419	-	6,418,482	-	34,823,901	-	-	-
<b>Total Non-Budget Spending</b>								
		-	6,418,482			-		
<b>Total for Estimate</b>								
		3,155	6,417,636			784		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		3,155	6,417,636				784	
<b>Non Voted Expenditure</b>								
		-	-				-	

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
19,095	-5,753	13,342	474	-	474	834	-	834
<i>Of which:</i>								
A Scotland Office and Office of The Advocate General								
19,095	-5,753	13,342	174	-	174	834	-	834
B Boundary Commission For Scotland								
-	-	-	300	-	300	-	-	-
<b>Total Spending in DEL</b>								
19,095	-5,753	13,342	474	-	474	834	-	834
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	-852	-	-852	-	-	-
<i>Of which:</i>								
C Provisions								
-	-	-	-852	-	-852	-	-	-
<b>Total Spending in AME</b>								
-	-	-	-852	-	-852	-	-	-
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	46,247,591	-	46,247,591	-	-	-
<i>Of which:</i>								
D Grant Payable to The Scottish Consolidated Fund								
-	-	-	34,823,901	-	34,823,901	-	-	-
E Payover of Scottish Rate of Income Tax to Scottish Consolidated Fund								
-	-	-	11,423,690	-	11,423,690	-	-	-
<b>Total Non-Budget Spending</b>								
-	-	-	46,247,591	-	46,247,591	-	-	-
<b>Total for Estimate</b>								
19,095	-5,753	13,342	46,247,213	-	46,247,213	834	-	834
<i>Of which:</i>								
<b>Voted Expenditure</b>								
19,095	-5,753	13,342	46,247,213	-	46,247,213	834	-	834
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>39,839,764</b>	<b>6,420,791</b>	<b>46,260,555</b>
<b>Net Capital Requirement</b>	<b>50</b>	<b>784</b>	<b>834</b>
<b>Accruals to cash adjustments</b>	<b>-100</b>	<b>837</b>	<b>737</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-60	-	-60
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-40	-15	-55
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	852	852
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>39,839,714</b>	<b>6,422,412</b>	<b>46,262,126</b>

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

	£'000
	Revised Plans
Gross Administration Costs	18,243
<i>Less:</i>	
Administration DEL Income	-5,753
<b>Net Administration Costs</b>	<b>12,490</b>
Gross Programme Costs	46,248,065
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>46,248,065</b>
<b>Total Net Operating Costs</b>	<b>46,260,555</b>
<i>Of which:</i>	
Resource DEL	12,964
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	46,247,591
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-46,247,591
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>12,964</b>
<i>Of which:</i>	
Resource DEL	13,816
Resource AME	-852
<i>Adjustments to include:</i>	
Grants to devolved administrations	46,247,591
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>46,260,555</b>

Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

Voted Resource DEL -5,753

Of which:

Administration  
Sales of Goods and Services -5,753

Of which:

A Scotland Office and Office of The Advocate General -5,753  
Total Administration -5,753

Total Voted Resource Income -5,753

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

No CFER income or receipts are expected in 2020-21.

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

The Accounting Officer prepares resource accounts for each financial year.

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

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

In discharging these responsibilities, particular regard is given to:

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

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



# Wales Office

## Introduction

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
i. Section A - Budget transfer (programme) from the Cabinet Office. This is to provide funding for the UK Government's awareness campaign in Wales of the EU Transition Period and recovery from Covid-19.	215,000			
ii. Section A - Budget switch from administration to capital to reflect increase in asset base.		-50,000		
iii. Section A - Budget transfer to the Cabinet Office for the salary of the new Wales Office Special Adviser.		-31,000		
iv. Section A - Budget switch from DEL administration to AME to provide for impairment provision.		-15,000		
v. Section A - Increase in administration expenditure to retain increased income arising from accommodation receipts.	1,000			
vi. Section A - Increase in administration income due to an increase in accommodation receipts.		-1,000		
vii. Section A - Budget switch from administration cash to non-cash to cover increase in audit fees.	1,000	-1,000		
<b>Total change in Resource DEL (Voted)</b>	<b>217,000</b>	<b>-98,000</b>		<b>119,000</b>
viii. Section B - Net Increase in AME provision to cover increase in potential future exit costs from the lease at the Cardiff Office.	3,000			
ix. Section B - Budget switch from DEL administration to AME to provide for impairment provision.	15,000			
<b>Total change in Resource AME (Voted)</b>	<b>18,000</b>			<b>18,000</b>

## Introduction (*continued*)

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
x. Section A- Budget switch from administration to capital to reflect increase in asset base.	50,000			
xi. Section A - Capital grant in kind to the Cabinet Office to cover the transfer of the ownership of the London Office to the Government Property Agency offset by 1 disposal of asset.	5,330,000	-5,330,000		
<b>Total change in Capital DEL (Voted)</b>	<b>5,380,000</b>	<b>-5,330,000</b>	<b>50,000</b>	
xii. Section C - Increase in funding to the Grant Payable to the Welsh Consolidated Fund.	4,360,564,000			
<b>Total change in Non-Budget</b>	<b>4,360,564,000</b>		<b>4,360,564,000</b>	
xiii. Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	4,366,164,000	-5,427,000		
<b>Total change in Net Cash Requirement</b>	<b>4,366,164,000</b>	<b>-5,427,000</b>	<b>4,360,737,000</b>	



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	119,000	-	119,000
Capital	50,000	-	50,000
<b>Annually Managed Expenditure</b>			
Resource	18,000	-	18,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	137,000	-	137,000
Capital	50,000	-	50,000
<b>Non-Budget Expenditure †</b>	<b>4,360,564,000</b>		
<b>Net cash requirement †</b>	<b>4,360,737,000</b>		

Supplementary 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.

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

\* Change in provisions and impairments.

**Non-Budget Expenditure:**Expenditure arising from:

Payments of a grant to the Welsh Consolidated Fund.

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

† £3,800,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £3,800,000,000 non-budget spending supporting the service provided for under Section C of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2021.

## Part II: Changes Proposed

						£'000		
Present		Net Resources				Net Capital		
Changes				Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
4,964	236	-96	215	4,868	451	30	50	80
<i>Of which:</i>								
A Wales Office								
4,964	236	-96	215	4,868	451	30	50	80
<b>Total Spending in DEL</b>								
		-96	215			50		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-	-	18	-	18	-	-	-
<i>Of which:</i>								
B Provisions and impairments								
-	-	-	18	-	18	-	-	-
<b>Total Spending in AME</b>								
		-	18			-		
<b>Non-Budget spending</b>								
<b>Voted Expenditure</b>								
-	18,600,257	-	4,360,564	-	22,960,821	-	-	-
<i>Of which:</i>								
C Grant Payable to the Welsh Consolidated Fund								
-	16,430,589	-	4,360,564	-	20,791,153	-	-	-
<b>Total Non-Budget Spending</b>								
		-	4,360,564			-		
<b>Total for Estimate</b>								
		-96	4,360,797			50		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-96	4,360,797			50		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	18,605,281	4,360,737	22,966,018

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Net	Programme			Gross	Income	Net
Gross	Income		Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
4,986	-118	4,868	451	-	451	5,410	-5,330	80
<i>Of which:</i>								
A Wales Office								
4,986	-118	4,868	451	-	451	5,410	-5,330	80
<b>Total Spending in DEL</b>								
4,986	-118	4,868	451	-	451	5,410	-5,330	80
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	18	-	18	-	-	-
<i>Of which:</i>								
B Provisions and impairments								
-	-	-	18	-	18	-	-	-
<b>Total Spending in AME</b>								
-	-	-	18	-	18	-	-	-
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	22,960,821	-	22,960,821	-	-	-
<i>Of which:</i>								
C Grant Payable to the Welsh Consolidated Fund								
-	-	-	20,791,153	-	20,791,153	-	-	-
D Payover of Welsh Rates of Income Tax to Welsh Consolidated Fund								
-	-	-	2,169,668	-	2,169,668	-	-	-
<b>Total Non-Budget Spending</b>								
-	-	-	22,960,821	-	22,960,821	-	-	-
<b>Total for Estimate</b>								
4,986	-118	4,868	22,961,290	-	22,961,290	5,410	-5,330	80
<i>Of which:</i>								
<b>Voted Expenditure</b>								
4,986	-118	4,868	22,961,290	-	22,961,290	5,410	-5,330	80
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>18,605,457</b>	<b>4,360,701</b>	<b>22,966,158</b>
<b>Net Capital Requirement</b>	<b>30</b>	<b>50</b>	<b>80</b>
<b>Accruals to cash adjustments</b>	<b>-206</b>	<b>-14</b>	<b>-220</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-175	-	-175
New provisions and adjustments to previous provisions	-	-3	-3
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-31	-11	-42
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>18,605,281</b>	<b>4,360,737</b>	<b>22,966,018</b>

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

	£'000
	Revised Plans
Gross Administration Costs	4,986
<i>Less:</i>	
Administration DEL Income	-118
<b>Net Administration Costs</b>	<b>4,868</b>
Gross Programme Costs	22,961,290
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-34,000
<b>Net Programme Costs</b>	<b>22,927,290</b>
<b>Total Net Operating Costs</b>	<b>22,932,158</b>
<i>Of which:</i>	
Resource DEL	5,319
Capital DEL	-
Resource AME	18
Capital AME	-
Non-budget	22,926,821
<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	-22,960,821
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	34,000
Other adjustments	-
<b>Total Resource Budget</b>	<b>5,337</b>
<i>Of which:</i>	
Resource DEL	5,319
Resource AME	18
<i>Adjustments to include:</i>	
Prior period adjustments	-
Grants to devolved administrations	22,960,821
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>22,966,158</b>

Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

Voted Resource DEL -118

Of which:

Administration

Other Income -118

Of which:

A Wales Office -118

Total Administration -118

Total Voted Resource Income -118

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-34,000	-34,000	-	-	-34,000	-34,000
<b>Total</b>	<b>-34,000</b>	<b>-34,000</b>	<b>-</b>	<b>-</b>	<b>-34,000</b>	<b>-34,000</b>

### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Receipts surrendered from the Welsh Consolidated Fund and Welsh Government under the Government of Wales Act 2006.	-34,000	-34,000	-	-	-34,000	-34,000
<b>Total</b>	<b>-34,000</b>	<b>-34,000</b>	<b>-</b>	<b>-</b>	<b>-34,000</b>	<b>-34,000</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	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

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
(Section A) Machinery of Government transfer from BEIS to Support PEACE PLUS Programme	44,000			
(Section A) Reserve Claim to fund Additional administrative pressures	6,621,000			
(Section A) Reserve Claim to fund Independent Reporting Commission	428,000			
(Section A) Reserve Claim for additional pressures from EU Exit	869,000			
<b>Total change in Resource DEL (Voted)</b>	<b>7,962,000</b>			<b>7,962,000</b>
(Section A) Increase in AME cover for accounting provisions for legal cases	560,000			
(Section A) Increase in AME cover to support the PEACE PLUS programme	566,000,000			
<b>Total change in Resource AME (Voted)</b>	<b>566,560,000</b>			<b>566,560,000</b>
(Section A) Reserve Claim to fund additional capital pressures	637,000			
<b>Total change in Capital DEL (Voted)</b>	<b>637,000</b>			<b>637,000</b>
(Section F) Decrease in the grant to the Northern Ireland Consolidated Fund		-545,000		
<b>Total change in Non-Budget</b>		<b>-545,000</b>		<b>-545,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above	6,761,000			
<b>Total change in Net Cash Requirement</b>	<b>6,761,000</b>			<b>6,761,000</b>

## Part I

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource †	7,962,000	-	7,962,000
Capital	637,000	-	637,000
<b>Annually Managed Expenditure</b>			
Resource	566,560,000	-	566,560,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	574,522,000	-	574,522,000
Capital	637,000	-	637,000
<b>Non-Budget Expenditure</b>	-545,000		
<b>Net cash requirement †</b>	6,761,000		

Supplementary 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.

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## Part I (*continued*)

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### **Annually Managed Expenditure:**

#### Expenditure arising from:

\*Provision to cover for legal costs and to support the PEACE PLUS programme.

### **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.

† Responsibility for the PEACE PLUS programme, was transferred from the Department for Business, Energy and Industrial Strategy on 7 September 2020. Within the overall changes sought in this estimate, the specific changes relating to this Machinery of Government transfer are:

- (a) Departmental Expenditure Limit – Resource (voted) is increased by £44,000; and
- (b) the Net Cash Requirement is increased by £44,000.

£'000

£'000

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
29,790	-5,631	24,159	8,245	-111	8,134	897	-	897
<i>Of which:</i>								
A Northern Ireland Office								
29,790	-5,631	24,159	5,641	-111	5,530	337	-	337
B NI Human Rights Commission (net)								
-	-	-	1,420	-	1,420	560	-	560
C Parades Commission (net)								
-	-	-	755	-	755	-	-	-
D Independent Reporting Commission (net)								
-	-	-	429	-	429	-	-	-
<b>Total Spending in DEL</b>								
29,790	-5,631	24,159	8,245	-111	8,134	897	-	897
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	566,560	-	566,560	-	-	-
<i>Of which:</i>								
E Northern Ireland Office								
-	-	-	566,560	-	566,560	-	-	-
<b>Total Spending in AME</b>								
-	-	-	566,560	-	566,560	-	-	-
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	22,602,339	-	22,602,339	-	-	-
<i>Of which:</i>								
F Grant Payable to The Northern Ireland Consolidated Fund								
-	-	-	22,602,339	-	22,602,339	-	-	-
<b>Total Non-Budget Spending</b>								
-	-	-	22,602,339	-	22,602,339	-	-	-
<b>Total for Estimate</b>								
29,790	-5,631	24,159	23,177,144	-111	23,177,033	897	-	897
<i>Of which:</i>								
<b>Voted Expenditure</b>								
29,790	-5,631	24,159	23,177,144	-111	23,177,033	897	-	897
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>22,627,215</b>	<b>573,977</b>	<b>23,201,192</b>
<b>Net Capital Requirement</b>	<b>260</b>	<b>637</b>	<b>897</b>
<b>Accruals to cash adjustments</b>	<b>-2,223</b>	<b>-567,853</b>	<b>-570,076</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,871	-1,293	-3,164
Add cash grant-in-aid	1,817	-	1,817
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,046	-	-2,046
New provisions and adjustments to previous provisions	-	-566,560	-566,560
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-123	-	-123
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>22,625,252</b>	<b>6,761</b>	<b>22,632,013</b>

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

	£'000
	Revised Plans
Gross Administration Costs	29,790
<i>Less:</i>	
Administration DEL Income	-5,631
<b>Net Administration Costs</b>	<b>24,159</b>
Gross Programme Costs	23,177,144
<i>Less:</i>	
Programme DEL Income	-111
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>23,177,033</b>
<b>Total Net Operating Costs</b>	<b>23,201,192</b>
<i>Of which:</i>	
Resource DEL	32,293
Capital DEL	-
Resource AME	566,560
Capital AME	-
Non-budget	22,602,339
<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	-22,602,339
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>598,853</b>
<i>Of which:</i>	
Resource DEL	32,293
Resource AME	566,560
<i>Adjustments to include:</i>	
Prior period adjustments	-
Grants to devolved administrations	22,602,339
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>23,201,192</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-5,742</b>
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*Of which:*

Administration

Sales of Goods and Services

-5,631

*Of which:*

A Northern Ireland Office

-5,631

Total Administration

-5,631

Programme

Sales of Goods and Services

-111

*Of which:*

A Northern Ireland Office

-111

Total Programme

-111

<b>Total Voted Resource Income</b>	<b>-5,742</b>
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## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2020-21.

## 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
Sarah Teer	Parades Commission for Northern Ireland
Marie Patterson	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 the ALB Accounting Officers 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	1,420	560	1,074
C		NI Parades Commission	755	-	742
D		Independent Reporting Commission	429	-	1
<b>Total</b>			<b>2,604</b>	<b>560</b>	<b>1,817</b>



# National Savings and Investments

## Introduction

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
A Administration: Funding to cover costs of delivering higher net financing target	8,000,000			
A Administration: Improvement of operational resilience through the Covid-19 pandemic. This has included opening up a temporary operation hub and increasing customer service resources	9,000,000			
A Administration: Funding to continue modernisation of parts of our infrastructure in preparation for the mandatory retendering of outsourcing contract.	23,500,000			
<b>Total change in Resource DEL (Voted)</b>	<b>40,500,000</b>			<b>40,500,000</b>
A transfer of net book value of property and associated assets to Government Property Agency.	2,178,000	-2,177,000		
<b>Total change in Capital DEL (Voted)</b>	<b>2,178,000</b>	<b>-2,177,000</b>		<b>1,000</b>
Increase in cash required to cover changes in working capital and relevant components of the above transactions.	40,501,000			
<b>Total change in Net Cash Requirement</b>	<b>40,501,000</b>			<b>40,501,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource †	40,500,000	-	40,500,000
Capital	1,000	-	1,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	40,500,000	-	40,500,000
Capital	1,000	-	1,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement †</b>	<b>40,501,000</b>		

Supplementary 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.

† £40,500,000 has been advanced from the Contingencies Fund to provide cash in respect of £40,500,000 resource DEL spending supporting the service provided for under section A of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2021.

£'000

£'000

<b>Net Cash Requirement</b>	<b>131,990</b>	<b>40,501</b>	<b>172,491</b>
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## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
288,870	-121,000	167,870	-	-	-	2,838	-2,177	661
<i>Of which:</i>								
A Administration								
288,870	-121,000	167,870	-	-	-	2,838	-2,177	661
<b>Total Spending in DEL</b>								
<b>288,870</b>	<b>-121,000</b>	<b>167,870</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,838</b>	<b>-2,177</b>	<b>661</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	3,300	-	3,300	-	-	-
<i>Of which:</i>								
B Administration								
-	-	-	3,300	-	3,300	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>3,300</b>	<b>-</b>	<b>3,300</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>288,870</b>	<b>-121,000</b>	<b>167,870</b>	<b>3,300</b>	<b>-</b>	<b>3,300</b>	<b>2,838</b>	<b>-2,177</b>	<b>661</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
288,870	-121,000	167,870	3,300	-	3,300	2,838	-2,177	661
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>130,670</b>	<b>40,500</b>	<b>171,170</b>
<b>Net Capital Requirement</b>	<b>660</b>	<b>1</b>	<b>661</b>
<b>Accruals to cash adjustments</b>	<b>660</b>	<b>-</b>	<b>660</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,400	-	-5,400
New provisions and adjustments to previous provisions	-300	-	-300
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-640	-	-640
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	4,000	-	4,000
Increase (-) / Decrease (+) in creditors	3,000	-	3,000
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>131,990</b>	<b>40,501</b>	<b>172,491</b>

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

	£'000
	Revised Plans
Gross Administration Costs	288,870
<i>Less:</i>	
Administration DEL Income	-121,000
<b>Net Administration Costs</b>	<b>167,870</b>
Gross Programme Costs	11,477
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>11,477</b>
<b>Total Net Operating Costs</b>	<b>179,347</b>
<i>Of which:</i>	
Resource DEL	167,870
Capital DEL	2,177
Resource AME	3,300
Capital AME	-
Non-budget	6,000
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-2,177
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-6,000
<b>Total Resource Budget</b>	<b>171,170</b>
<i>Of which:</i>	
Resource DEL	167,870
Resource AME	3,300
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>171,170</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-121,000</b>
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*Of which:*

Administration

Sales of Goods and Services

-121,000

*Of which:*

A Administration

-121,000

Total Administration

-121,000

<b>Total Voted Resource Income</b>	<b>-121,000</b>
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<b>Voted Capital DEL</b>	<b>-2,177</b>
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*Of which:*

Programme

Sales of Assets

-2,177

*Of which:*

A Administration

-2,177

Total Programme

-2,177

<b>Total Voted Capital Income</b>	<b>-2,177</b>
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## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2020-21.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	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

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
(Section B) Increase in AME to provide potential legal provisions.	200,000	-		
<b>Total change in Resource AME (Voted)</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>	

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	200,000	-	200,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	200,000	-	200,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	-		

Supplementary amounts required in the year ending 31 March 2021 for expenditure by Charity Commission on:

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

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

Income arising from:

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

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

\* Expenditure in relation to the registration and regulation of charities. Expenditure in connection with legal provisions.

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



£'000

£'000

<b>Net Cash Requirement</b>	<b>29,374</b>	<b>-</b>	<b>29,374</b>
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## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
31,500	-2,300	29,200	-	-	-	2,200	-	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
<b>Total Spending in DEL</b>								
31,500	-2,300	29,200	-	-	-	2,200	-	2,200
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	200	-	200	-	-	-
<i>Of which:</i>								
B Provisions within AME								
-	-	-	200	-	200	-	-	-
<b>Total Spending in AME</b>								
-	-	-	200	-	200	-	-	-
<b>Total for Estimate</b>								
31,500	-2,300	29,200	200	-	200	2,200	-	2,200
<i>Of which:</i>								
<b>Voted Expenditure</b>								
31,500	-2,300	29,200	200	-	200	2,200	-	2,200
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>29,200</b>	<b>200</b>	<b>29,400</b>
<b>Net Capital Requirement</b>	<b>2,200</b>	<b>-</b>	<b>2,200</b>
<b>Accruals to cash adjustments</b>	<b>-2,026</b>	<b>-200</b>	<b>-2,226</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,950	-	-1,950
New provisions and adjustments to previous provisions	-	-200	-200
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-76	-	-76
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>29,374</b>	<b>-</b>	<b>29,374</b>

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

	£'000
	Revised Plans
Gross Administration Costs	31,500
<i>Less:</i>	
Administration DEL Income	-2,300
<b>Net Administration Costs</b>	<b>29,200</b>
Gross Programme Costs	200
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>200</b>
<b>Total Net Operating Costs</b>	<b>29,400</b>
<i>Of which:</i>	
Resource DEL	29,200
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	-
<b>Total Resource Budget</b>	<b>29,400</b>
<i>Of which:</i>	
Resource DEL	29,200
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	-
<b>Total Resource (Estimate)</b>	<b>29,400</b>

Part III: Note B - Analysis of Departmental Income

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-2,300</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-2,300
<i>Of which:</i>	
A: Giving the public confidence in the integrity of charity	-2,300
Total Administration	-2,300
<b>Total Voted Resource Income</b>	<b>-2,300</b>

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

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No CFER income or receipts are expected in 2020-21.

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

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The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	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

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
"(Competition Promotion)" Increased funding in Resource DEL to support services under section A of the Estimate	6,404,000		
<b>Total change in Resource DEL (Voted)</b>	<b>6,404,000</b>		<b>6,404,000</b>
"(Competition Promotion)" Increased funding in Capital DEL to support services under section A of the Estimate	2,300,000		
<b>Total change in Capital DEL (Voted)</b>	<b>2,300,000</b>		<b>2,300,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital required.	6,190,000		
<b>Total change in Net Cash Requirement</b>	<b>6,190,000</b>		<b>6,190,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	6,404,000	-	6,404,000
Capital	2,300,000	-	2,300,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	6,404,000	-	6,404,000
Capital	2,300,000	-	2,300,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	6,190,000		

Supplementary 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.

\*Preparatory work to set up the Office for the Internal Market (OIM) and Digital Markets Unit (DMU).

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.

£'000

£'000

573

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
27,329	-3,000	24,329	80,344	-3,000	77,344	3,300	-	3,300
<i>Of which:</i>								
A Competition Promotion								
27,329	-3,000	24,329	80,344	-3,000	77,344	3,300	-	3,300
<b>Total Spending in DEL</b>								
27,329	-3,000	24,329	80,344	-3,000	77,344	3,300	-	3,300
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	10,000	-	10,000	-	-	-
<i>Of which:</i>								
B Competition Promotion								
-	-	-	10,000	-	10,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	10,000	-	10,000	-	-	-
<b>Total for Estimate</b>								
27,329	-3,000	24,329	90,344	-3,000	87,344	3,300	-	3,300
<i>Of which:</i>								
<b>Voted Expenditure</b>								
27,329	-3,000	24,329	90,344	-3,000	87,344	3,300	-	3,300
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>105,269</b>	<b>6,404</b>	<b>111,673</b>
<b>Net Capital Requirement</b>	<b>1,000</b>	<b>2,300</b>	<b>3,300</b>
<b>Accruals to cash adjustments</b>	<b>-13,486</b>	<b>-2,514</b>	<b>-16,000</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,486	-2,514	-6,000
New provisions and adjustments to previous provisions	-10,000	-	-10,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>92,783</b>	<b>6,190</b>	<b>98,973</b>

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

	£'000
	Revised Plans
Gross Administration Costs	27,329
<i>Less:</i>	
Administration DEL Income	-3,000
<b>Net Administration Costs</b>	<b>24,329</b>
Gross Programme Costs	90,344
<i>Less:</i>	
Programme DEL Income	-3,000
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>87,344</b>
<b>Total Net Operating Costs</b>	<b>111,673</b>
<i>Of which:</i>	
Resource DEL	101,673
Capital DEL	-
Resource AME	10,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>111,673</b>
<i>Of which:</i>	
Resource DEL	101,673
Resource AME	10,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>111,673</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-6,000</b>
---------------------------	---------------

*Of which:*

Administration

Sales of Goods and Services

-3,000

*Of which:*

A Competition Promotion

-3,000

Total Administration

-3,000

Programme

Sales of Goods and Services

-3,000

*Of which:*

A Competition Promotion

-3,000

Total Programme

-3,000

<b>Total Voted Resource Income</b>	<b>-6,000</b>
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## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2020-21.



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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Andrea Coscelli
<b>Additional Accounting Officer:</b>	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

This Supplementary Estimate is required for the following purposes:

	£		
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Draw down additional funding as per the Census and Data Collection Transformation Programme Finance Business Case Refresh (via Reserve claim)	22,300,000		
Draw down additional funding agreed in the Integrated Data Programme Business Case	15,000,000		
Resource to Capital swap to redress imbalance of initial 20-21 allocation (via Reserve claim Reduction)		-3,500,000	
Resource DEL income limit to be increased from £26.6m with permission to use this income to fund Covid Infection Survey (CIS) RDEL expenditure	450,000,000		
Resource DEL income limit to be increased from £26.6m to accommodate for CIS income from DHSC		-450,000,000	
Return of Ringfenced Resource DEL (Depreciation) budget no longer required		-4,000,000	
BCT with Cabinet Office for Labour Market Survey			
Opinions and Opinions and Lifestyle Survey work	4,800,000		
BCT with DiT for ONS projects in 20/21 to improve the provision of trade and investment statistics	250,000		
BCT with Cabinet Office to fund Data Standards Authority roles	60,000		
<b>Total change in Resource DEL (Voted)</b>	<b>492,410,000</b>	<b>-457,500,000</b>	<b>34,910,000</b>
Increase the UKSA's non-cash resource AME	21,300,000		
<b>Total change in Resource AME (Voted)</b>	<b>21,300,000</b>		<b>21,300,000</b>
Resource to Capital swap to redress imbalance of initial 20-21 allocation (via Reserve claim)	3,500,000		
Creation of CDEL income target to accommodate for the upcoming capital grant in kind from GPA		-35,000,000	
Retention of CDEL income target to accommodate for the upcoming capital grant in kind from GPA	35,000,000		
<b>Total change in Capital DEL (Voted)</b>	<b>38,500,000</b>	<b>-35,000,000</b>	<b>3,500,000</b>
Increase in Net Cash Requirement to cover the additional Resource DEL requirements set out above	42,410,000		
<b>Total change in Net Cash Requirement</b>	<b>42,410,000</b>		<b>42,410,000</b>

## Part I

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	34,910,000	-	34,910,000
Capital	3,500,000	-	3,500,000
<b>Annually Managed Expenditure</b>			
Resource	21,300,000	-	21,300,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	56,210,000	-	56,210,000
Capital	3,500,000	-	3,500,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	42,410,000		

Supplementary 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.

\* providing analysis of statistics to enhance understanding

#### 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 II: Changes Proposed

£'000								
Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
-	466,471	-	34,910	-	501,381	10,000	3,500	13,500
Of which:								
A Programme Expenditure								
-	466,471	-	34,910	-	501,381	10,000	3,500	13,500
Total Spending in DEL								
-						3,500		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	1,000	-	21,300	-	22,300	-	-	-
Of which:								
B Utilised Provisions								
-	1,000	-	21,300	-	22,300	-	-	-
Total Spending in AME								
-						-		
Total for Estimate								
-						3,500		
Of which:								
Voted Expenditure								
-						3,500		
Non Voted Expenditure								
-						-		
£'000								

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	-	-	977,981	-476,600	501,381	13,500	-	13,500
<i>Of which:</i>								
A Programme Expenditure								
-	-	-	977,981	-476,600	501,381	13,500	-	13,500
<b>Total Spending in DEL</b>								
-	-	-	977,981	-476,600	501,381	13,500	-	13,500
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	22,300	-	22,300	-	-	-
<i>Of which:</i>								
B Utilised Provisions								
-	-	-	22,300	-	22,300	-	-	-
<b>Total Spending in AME</b>								
-	-	-	22,300	-	22,300	-	-	-
<b>Total for Estimate</b>								
-	-	-	1,000,281	-476,600	523,681	13,500	-	13,500
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	1,000,281	-476,600	523,681	13,500	-	13,500
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>467,471</b>	<b>56,210</b>	<b>523,681</b>
<b>Net Capital Requirement</b>	<b>10,000</b>	<b>3,500</b>	<b>13,500</b>
<b>Accruals to cash adjustments</b>	<b>-21,299</b>	<b>-17,300</b>	<b>-38,599</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-20,299	4,000	-16,299
New provisions and adjustments to previous provisions	-2,000	-21,300	-23,300
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
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>456,172</b>	<b>42,410</b>	<b>498,582</b>

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

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	1,000,281
<i>Less:</i>	
Programme DEL Income	-476,600
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>523,681</b>
<b>Total Net Operating Costs</b>	<b>523,681</b>
<i>Of which:</i>	
Resource DEL	500,381
Capital DEL	-
Resource AME	23,300
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>523,681</b>
<i>Of which:</i>	
Resource DEL	501,381
Resource AME	22,300
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>523,681</b>



Part III: Note B - Analysis of Departmental Income	
	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-476,600</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-476,600
<i>Of which:</i>	
A: Programme Expenditure	-476,600
Total Programme	-476,600
<b>Total Voted Resource Income</b>	<b>-476,600</b>

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

No CFER income or receipts are expected in 2020-21.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	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 (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 for Standards in Education, Children's Services and Skills

## Introduction

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
Transfer of Resource DEL to Capital DEL to allow Ofsted to invest in capital assets		-1,800,000		
Transfer of Resource DEL to RAME to cover provisions		-350,000		
<b>Total change in Resource DEL (Voted)</b>		<b>-2,150,000</b>		<b>-2,150,000</b>
Transfer of Resource DEL to AME to cover provisions	350,000			
<b>Total change in Resource AME (Voted)</b>	<b>350,000</b>			<b>350,000</b>
Transfer of Resource DEL to Capital DEL to allow Ofsted to invest in capital assets	1,800,000			
<b>Total change in Capital DEL (Voted)</b>	<b>1,800,000</b>			<b>1,800,000</b>
Transfer of Resource DEL to RAME to cover provisions		-350,000		
<b>Total change in Net Cash Requirement</b>		<b>-350,000</b>		<b>-350,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-2,150,000	-	-2,150,000
Capital	1,800,000	-	1,800,000
<b>Annually Managed Expenditure</b>			
Resource	350,000	-	350,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-1,800,000	-	-1,800,000
Capital	1,800,000	-	1,800,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-350,000</b>		

Supplementary 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.

\* Governmental response to the coronavirus Covid-19 pandemic including (but not limited to) advice and support, and the secondment of staff to and from Ofsted in support of the response.

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.

## Part II: Changes Proposed

						£'000		
Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
17,653	118,106	-	-2,150	17,653	115,956	3,500	1,800	5,300
Of which:								
A Administration and Inspection								
17,653	118,106	-	-2,150	17,653	115,956	3,500	1,800	5,300
Total Spending in DEL								
		-	-2,150			1,800		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-55	-	350	-	295	-	-	-
Of which:								
B Activities to Support All Functions								
-	-55	-	350	-	295	-	-	-
Total Spending in AME								
		-	350			-		
Total for Estimate								
		-	-1,800			1,800		
Of which:								
Voted Expenditure								
		-	-1,800			1,800		
Non Voted Expenditure								
		-	-			-		

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
17,653	-	17,653	161,456	-45,500	115,956	5,300	-	5,300
<i>Of which:</i>								
A Administration and Inspection								
17,653	-	17,653	161,456	-45,500	115,956	5,300	-	5,300
<b>Total Spending in DEL</b>								
17,653	-	17,653	161,456	-45,500	115,956	5,300	-	5,300
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	295	-	295	-	-	-
<i>Of which:</i>								
B Activities to Support All Functions								
-	-	-	295	-	295	-	-	-
<b>Total Spending in AME</b>								
-	-	-	295	-	295	-	-	-
<b>Total for Estimate</b>								
17,653	-	17,653	161,751	-45,500	116,251	5,300	-	5,300
<i>Of which:</i>								
<b>Voted Expenditure</b>								
17,653	-	17,653	161,751	-45,500	116,251	5,300	-	5,300
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>135,704</b>	<b>-1,800</b>	<b>133,904</b>
<b>Net Capital Requirement</b>	<b>3,500</b>	<b>1,800</b>	<b>5,300</b>
<b>Accruals to cash adjustments</b>	<b>-4,818</b>	<b>-350</b>	<b>-5,168</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-4,810	-	-4,810
New provisions and adjustments to previous provisions	-	-350	-350
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-63	-	-63
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	55	-	55
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>134,386</b>	<b>-350</b>	<b>134,036</b>

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

	£'000
	Revised Plans
Gross Administration Costs	17,653
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>17,653</b>
Gross Programme Costs	161,751
<i>Less:</i>	
Programme DEL Income	-45,500
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>116,251</b>
<b>Total Net Operating Costs</b>	<b>133,904</b>
<i>Of which:</i>	
Resource DEL	133,554
Capital DEL	-
Resource AME	350
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>133,904</b>
<i>Of which:</i>	
Resource DEL	133,609
Resource AME	295
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>133,904</b>

Part III: Note B - Analysis of Departmental Income	
	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-45,500</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-45,500
<i>Of which:</i>	
A Administration and Inspection	-45,500
Total Programme	-45,500
<b>Total Voted Resource Income</b>	<b>-45,500</b>

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

No CFER income or receipts are expected in 2020-21.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	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

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
(Section A) Increase in Administration income threshold to recover the costs associated with staff secondments and penalties imposed on Awarding Organisations		-57,000		
(Section A) Cost associated with staff secondment and penalties imposed on Awarding Organisations offset by the increase in income	57,000			
(Section A) Programme funding returned to the Department for Education for EQA offset by support for Vocational and Technical Qualifications Reform		-100,000		
<b>Total change in Resource DEL (Voted)</b>	<b>57,000</b>	<b>-157,000</b>		<b>-100,000</b>
(Section A) Capital funding received from the Department for Education to support IM legacy technology development	681,000			
<b>Total change in Capital DEL (Voted)</b>	<b>681,000</b>			<b>681,000</b>
Revisions to the Net Cash Requirement reflect net changes to resources and capital as set out above.	581,000			
Additional cash to cover shortfall due to delayed invoicing of prior year rent invoice	450,000			
<b>Total change in Net Cash Requirement</b>	<b>1,031,000</b>			<b>1,031,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-100,000	-	-100,000
Capital	681,000	-	681,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-100,000	-	-100,000
Capital	681,000	-	681,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,031,000</b>		

Supplementary 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.



£'000

£'000

603

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
15,083	-112	14,971	7,855	-	7,855	781	-	781
<i>Of which:</i>								
A Regulation of qualifications and statutory assessments								
15,083	-112	14,971	7,855	-	7,855	781	-	781
<b>Total Spending in DEL</b>								
15,083	-112	14,971	7,855	-	7,855	781	-	781
<b>Total for Estimate</b>								
15,083	-112	14,971	7,855	-	7,855	781	-	781
<i>Of which:</i>								
<b>Voted Expenditure</b>								
15,083	-112	14,971	7,855	-	7,855	781	-	781
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>22,926</b>	<b>-100</b>	<b>22,826</b>
<b>Net Capital Requirement</b>	<b>100</b>	<b>681</b>	<b>781</b>
<b>Accruals to cash adjustments</b>	<b>-221</b>	<b>450</b>	<b>229</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-171	-	-171
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-50	-	-50
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	450	450
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>22,805</b>	<b>1,031</b>	<b>23,836</b>

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

	£'000
	Revised Plans
Gross Administration Costs	15,083
<i>Less:</i>	
Administration DEL Income	-112
<b>Net Administration Costs</b>	<b>14,971</b>
Gross Programme Costs	7,855
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>7,855</b>
<b>Total Net Operating Costs</b>	<b>22,826</b>
<i>Of which:</i>	
Resource DEL	22,826
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>22,826</b>
<i>Of which:</i>	
Resource DEL	22,826
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>22,826</b>

Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

Voted Resource DEL -112

Of which:

Administration

Other Income -112

Of which:

A Regulation of qualifications and statutory assessments -112

Total Administration -112

Total Voted Resource Income -112

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

No CFER income or receipts are expected in 2020-21.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Simon Lebus
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Simon Lebus 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 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	-50
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<b>Total</b>	<b>-50</b>
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# Food Standards Agency

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A): £2,062k Reduction to RDEL in 20/21 due to Budget Exchange with a corresponding RDEL increase of £1,727k in 21/22 (£335k surrendered as brought forward from 19/20).		-2,062,000	
(Section A): £243k Increase to RDEL in 20/21 for additional depreciation due to increased capital investment in current and prior years.	243,000		
<b>Total change in Resource DEL (Voted)</b>	<b>243,000</b>	<b>-2,062,000</b>	<b>-1,819,000</b>
(Section A): £348k Reduction to CDEL in 20/21 - Budget Exchange and corresponding increase to CDEL in 21/22		-348,000	
<b>Total change in Capital DEL (Voted)</b>		<b>-348,000</b>	<b>-348,000</b>
(Section A): £2,062k Reduction to RDEL in 20/21 due to Budget Exchange with a corresponding RDEL increase of £1,727k in 21/22 (£335k surrendered as brought forward from 19/20).		-2,062,000	
(Section A): £348k Reduction to CDEL in 20/21 - Budget Exchange and corresponding increase to CDEL in 21/22		-348,000	
Decrease in Creditors due to timings of payments and forecast crystallisation of accruals.	3,000,000		
<b>Total change in Net Cash Requirement</b>	<b>3,000,000</b>	<b>-2,410,000</b>	<b>590,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-1,819,000	-	-1,819,000
Capital	-348,000	-	-348,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-1,819,000	-	-1,819,000
Capital	-348,000	-	-348,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>590,000</b>		

Supplementary 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.

\*Receipt of court costs and fees.

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

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

**Food Standards Agency will account for this Estimate.**

## Part II: Changes Proposed

£'000								
Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
51,681	53,989	218	-2,037	51,899	51,952	8,690	-348	8,342
Of which:								
A Food Standards Agency Westminster (DEL)								
51,681	53,989	218	-2,037	51,899	51,952	8,690	-348	8,342
Total Spending in DEL								
		218	-2,037			-348		
Total for Estimate								
		218	-2,037			-348		
Of which:								
Voted Expenditure								
		218	-2,037			-348		
Non Voted Expenditure								
		-	-			-		
£'000								

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>111,708</b>	<b>590</b>	<b>112,298</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
52,199	-300	51,899	83,652	-31,700	51,952	8,642	-300	8,342
<i>Of which:</i>								
A Food Standards Agency Westminster (DEL)								
52,199	-300	51,899	83,652	-31,700	51,952	8,642	-300	8,342
<b>Total Spending in DEL</b>								
52,199	-300	51,899	83,652	-31,700	51,952	8,642	-300	8,342
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	9,603	-	9,603	-	-	-
<i>Of which:</i>								
B Food Standards Agency Westminster (AME)								
-	-	-	9,603	-	9,603	-	-	-
<b>Total Spending in AME</b>								
-	-	-	9,603	-	9,603	-	-	-
<b>Total for Estimate</b>								
52,199	-300	51,899	93,255	-31,700	61,555	8,642	-300	8,342
<i>Of which:</i>								
<b>Voted Expenditure</b>								
52,199	-300	51,899	93,255	-31,700	61,555	8,642	-300	8,342
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>115,273</b>	<b>-1,819</b>	<b>113,454</b>
<b>Net Capital Requirement</b>	<b>8,690</b>	<b>-348</b>	<b>8,342</b>
<b>Accruals to cash adjustments</b>	<b>-12,255</b>	<b>2,757</b>	<b>-9,498</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,586	-243	-2,829
New provisions and adjustments to previous provisions	-12,271	-	-12,271
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-66	-	-66
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	3,000	3,000
Use of provisions	2,668	-	2,668
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>111,708</b>	<b>590</b>	<b>112,298</b>

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

	£'000
	Revised Plans
Gross Administration Costs	52,165
<i>Less:</i>	
Administration DEL Income	-300
<b>Net Administration Costs</b>	<b>51,865</b>
Gross Programme Costs	98,541
<i>Less:</i>	
Programme DEL Income	-31,700
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>66,841</b>
<b>Total Net Operating Costs</b>	<b>118,706</b>
<i>Of which:</i>	
Resource DEL	101,183
Capital DEL	5,252
Resource AME	12,271
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	-5,252
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>113,454</b>
<i>Of which:</i>	
Resource DEL	103,851
Resource AME	9,603
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>113,454</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-32,000</b>
---------------------------	----------------

*Of which:*

Administration

Sales of Goods and Services

-300

*Of which:*

A Food Standards Agency Westminster (DEL)

-300

Total Administration

-300

Programme

Sales of Goods and Services

-31,700

*Of which:*

A Food Standards Agency Westminster (DEL)

-31,700

Total Programme

-31,700

<b>Total Voted Resource Income</b>	<b>-32,000</b>
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<b>Voted Capital DEL</b>	<b>-300</b>
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*Of which:*

Programme

Sales of Assets

-300

*Of which:*

A Food Standards Agency Westminster (DEL)

-300

Total Programme

-300

<b>Total Voted Capital Income</b>	<b>-300</b>
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## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2020-21.



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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	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.



# The National Archives

## Introduction

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
(Section A): To reflect reserve claim	500,000			
(Section A): To reflect budget cover transfer	175,000			
(Section A): To reflect movements from current year Resource DEL to Capital DEL		-2,960,000		
<b>Total change in Resource DEL (Voted)</b>	<b>675,000</b>	<b>-2,960,000</b>		<b>-2,285,000</b>
(Section B): To reflect movements in current year provision for an onerous lease and depreciation generated from a donated asset	7,000			
<b>Total change in Resource AME (Voted)</b>	<b>7,000</b>			<b>7,000</b>
(Section A): To reflect movements from current year Resource DEL to Capital DEL	2,960,000			
<b>Total change in Capital DEL (Voted)</b>	<b>2,960,000</b>			<b>2,960,000</b>
(Section A): To reflect reserve claim	500,000			
(Section A): To reflect budget cover transfer	175,000			
(Section A): To reflect movements in creditors in year		-45,000		
<b>Total change in Net Cash Requirement</b>	<b>675,000</b>	<b>-45,000</b>		<b>630,000</b>

## Part I

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-2,285,000	-	-2,285,000
Capital	2,960,000	-	2,960,000
<b>Annually Managed Expenditure</b>			
Resource	7,000	-	7,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-2,278,000	-	-2,278,000
Capital	2,960,000	-	2,960,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	630,000		

Supplementary 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.

### Annually Managed Expenditure:

#### Expenditure arising from:

\*Receipt of capital grant from private sector resulting in the requirement of AME for associated depreciation.

The National Archives will account for this Estimate.

## £'000

£'000

<b>Net Cash Requirement</b>	<b>35,270</b>	<b>630</b>	<b>35,900</b>
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## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
10,500	-	10,500	37,985	-10,100	27,885	3,760	-	3,760
<i>Of which:</i>								
A The National Archives (DEL)								
10,500	-	10,500	37,985	-10,100	27,885	3,760	-	3,760
<b>Total Spending in DEL</b>								
10,500	-	10,500	37,985	-10,100	27,885	3,760	-	3,760
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	7	-	7	-	-	-
<i>Of which:</i>								
B The National Archives (AME)								
-	-	-	7	-	7	-	-	-
<b>Total Spending in AME</b>								
-	-	-	7	-	7	-	-	-
<b>Total for Estimate</b>								
10,500	-	10,500	37,992	-10,100	27,892	3,760	-	3,760
<i>Of which:</i>								
<b>Voted Expenditure</b>								
10,500	-	10,500	37,992	-10,100	27,892	3,760	-	3,760
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>40,670</b>	<b>-2,278</b>	<b>38,392</b>
<b>Net Capital Requirement</b>	<b>800</b>	<b>2,960</b>	<b>3,760</b>
<b>Accruals to cash adjustments</b>	<b>-6,200</b>	<b>-52</b>	<b>-6,252</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-7,200	-7	-7,207
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,000	-45	955
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>35,270</b>	<b>630</b>	<b>35,900</b>

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

	£'000
	Revised Plans
Gross Administration Costs	10,500
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>10,500</b>
Gross Programme Costs	37,992
<i>Less:</i>	
Programme DEL Income	-10,100
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>27,892</b>
<b>Total Net Operating Costs</b>	<b>38,392</b>
<i>Of which:</i>	
Resource DEL	38,385
Capital DEL	-
Resource AME	7
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>38,392</b>
<i>Of which:</i>	
Resource DEL	38,385
Resource AME	7
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>38,392</b>



Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

Voted Resource DEL -10,100

Of which:

Programme  
Sales of Goods and Services -10,100  
Of which:  
A The National Archives (DEL) -10,100  
Total Programme -10,100

Total Voted Resource Income -10,100

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

No CFER income or receipts are expected in 2020-21.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	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

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
(Section D) Reserve claim funding for unforeseen in-year pressures	225,000			
<b>Total change in Resource DEL (Voted)</b>	<b>225,000</b>		<b>225,000</b>	
(Section D) Switch from Voted to Non Voted to cover Justices Pay	680,000			
<b>Total change in Resource DEL (Non-Voted)</b>	<b>680,000</b>		<b>680,000</b>	
<b>Total change in Net Cash Requirement</b>		<b>-530,000</b>		<b>-530,000</b>

## Part I

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	225,000	680,000	905,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	225,000	680,000	905,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-530,000</b>		

Supplementary 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.

## Part II: Changes Proposed

						£'000		
Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
920	2,915	200	25	1,120	2,940	500	-	500
Of which:								
A United Kingdom Supreme Court								
920	2,915	200	25	1,120	2,940	500	-	500
Non Voted Expenditure								
-	2,400	-	680	-	3,080	-	-	-
Of which:								
B UK Supreme Court Non-Voted								
-	2,400	-	680	-	3,080	-	-	-
Total Spending in DEL								
		200	705					
Total for Estimate								
		200	705					
Of which:								
Voted Expenditure								
		200	25					
Non Voted Expenditure								
		-	680					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>3,600</b>	<b>-530</b>	<b>3,070</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
1,220	-100	1,120	10,613	-7,673	2,940	500	-	500
<i>Of which:</i>								
A United Kingdom Supreme Court								
1,220	-100	1,120	10,613	-7,673	2,940	500	-	500
<b>Non-voted expenditure</b>								
-	-	-	3,080	-	3,080	-	-	-
<i>Of which:</i>								
B UK Supreme Court Non-Voted								
-	-	-	3,080	-	3,080	-	-	-
<b>Total Spending in DEL</b>								
1,220	-100	1,120	13,693	-7,673	6,020	500	-	500
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	1,000	-	1,000	-	-	-
<i>Of which:</i>								
C United Kingdom Supreme Court								
-	-	-	1,000	-	1,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	1,000	-	1,000	-	-	-
<b>Total for Estimate</b>								
1,220	-100	1,120	14,693	-7,673	7,020	500	-	500
<i>Of which:</i>								
<b>Voted Expenditure</b>								
1,220	-100	1,120	11,613	-7,673	3,940	500	-	500
<b>Non Voted Expenditure</b>								
-	-	-	3,080	-	3,080	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>7,235</b>	<b>905</b>	<b>8,140</b>
<b>Net Capital Requirement</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>Accruals to cash adjustments</b>	<b>-1,735</b>	<b>-755</b>	<b>-2,490</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,695	-755	-2,450
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-40	-	-40
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-2,400</b>	<b>-680</b>	<b>-3,080</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-2,400	-680	-3,080
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>3,600</b>	<b>-530</b>	<b>3,070</b>

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

	£'000
	Revised Plans
Gross Administration Costs	1,220
<i>Less:</i>	
Administration DEL Income	-100
<b>Net Administration Costs</b>	<b>1,120</b>
Gross Programme Costs	14,693
<i>Less:</i>	
Programme DEL Income	-7,673
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>7,020</b>
<b>Total Net Operating Costs</b>	<b>8,140</b>
<i>Of which:</i>	
Resource DEL	7,140
Capital DEL	-
Resource AME	1,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>8,140</b>
<i>Of which:</i>	
Resource DEL	7,140
Resource AME	1,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>8,140</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-7,773</b>
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*Of which:*

Administration

Sales of Goods and Services

-100

*Of which:*

A United Kingdom Supreme Court

-100

Total Administration

-100

Programme

Sales of Goods and Services

-7,673

*Of which:*

A United Kingdom Supreme Court

-7,673

Total Programme

-7,673

<b>Total Voted Resource Income</b>	<b>-7,773</b>
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## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2020-21.

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

The Accounting Officer prepares resource accounts for each financial year.

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

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

In discharging these responsibilities, particular regard is given to:

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

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



# Government Actuary's Department

## Introduction

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
i. (Section A) General Administration non-ringfenced RDEL - decrease non-ring fenced RDEL by £111k to fund ring fenced RDEL (depreciation expenditure) below.		-111,000		
ii. (Section A) General Administration ringfenced RDEL - Ring fenced DEL (Depreciation costs) is higher than originally planned by £111k. This is as a result of a system issue which caused under-depreciation of some of our building assets. We have corrected this and conducted a thorough review of our fixed assets to identify all the assets that this impacts. We have also implemented a new control to ensure this does not happen again in future.	111,000			
iii (Section A) Token increase in RDEL to enable Parliament to vote Supplementary Estimate.	1,000			
<b>Total change in Resource DEL (Voted)</b>	<b>112,000</b>	<b>-111,000</b>		<b>1,000</b>
iii. (Section A) Administrative Expenditure Capital DEL - We are surrendering £50k of our CDEL for 2020-21. We are forecasting an underspend on CDEL this year because of reduced spend on on-site hardware as we make greater use of off-site and Cloud backup and services. This reduction will reduce our CDEL control total from £200k to £150k.		-50,000		
<b>Total change in Capital DEL (Voted)</b>		<b>-50,000</b>		<b>-50,000</b>
Revised net cash requirement to reflect the changes to resources as set out above		-161,000		
<b>Total change in Net Cash Requirement</b>		<b>-161,000</b>		<b>-161,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,000	-	1,000
Capital	-50,000	-	-50,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,000	-	1,000
Capital	-50,000	-	-50,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-161,000</b>		

Supplementary 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.



## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
1	-	1	-	2	-	200	-50	150
<i>Of which:</i>								
A Administration								
-19	-	1	-	-18	-	200	-50	150
<b>Total Spending in DEL</b>								
		1	-				-50	
<b>Total for Estimate</b>								
		1	-				-50	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		1	-				-50	
<b>Non Voted Expenditure</b>								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>129</b>	<b>-161</b>	<b>-32</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
23,009	-23,007	2	-	-	-	150	-	150
<i>Of which:</i>								
A Administration								
22,989	-23,007	-18	-	-	-	150	-	150
B Use of Provisions (DEL)								
20	-	20	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
23,009	-23,007	2	-	-	-	150	-	150
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	50	-	50	-	-	-
<i>Of which:</i>								
C Provisions (AME)								
-	-	-	50	-	50	-	-	-
<b>Total Spending in AME</b>								
-	-	-	50	-	50	-	-	-
<b>Total for Estimate</b>								
23,009	-23,007	2	50	-	50	150	-	150
<i>Of which:</i>								
<b>Voted Expenditure</b>								
23,009	-23,007	2	50	-	50	150	-	150
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>51</b>	<b>1</b>	<b>52</b>
<b>Net Capital Requirement</b>	<b>200</b>	<b>-50</b>	<b>150</b>
<b>Accruals to cash adjustments</b>	<b>-122</b>	<b>-112</b>	<b>-234</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-404	-112	-516
New provisions and adjustments to previous provisions	-70	-	-70
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-68	-	-68
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	400	-	400
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	20	-	20
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>129</b>	<b>-161</b>	<b>-32</b>

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

	£'000
	Revised Plans
Gross Administration Costs	22,989
<i>Less:</i>	
Administration DEL Income	-23,007
<b>Net Administration Costs</b>	<b>-18</b>
Gross Programme Costs	70
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>70</b>
<b>Total Net Operating Costs</b>	<b>52</b>
<i>Of which:</i>	
Resource DEL	-18
Capital DEL	-
Resource AME	70
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>52</b>
<i>Of which:</i>	
Resource DEL	2
Resource AME	50
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>52</b>

Part III: Note B - Analysis of Departmental Income	
	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-23,007</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-23,007
<i>Of which:</i>	
A: Administration	-23,007
Total Administration	-23,007
<b>Total Voted Resource Income</b>	<b>-23,007</b>

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

No CFER income or receipts are expected in 2020-21.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	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

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
Section A Change in e-serve budget requirement	1,000			
Section A transfer of budget from section B (e-serve)	701,000			
Section B transfer of budget to section A (ofgem)		-701,000		
Section B Change in OFGEM budget requirement		-1,000		
Section B non-cash OFGEM budget requirement for provisions	14,100,000			
<b>Total change in Resource DEL (Voted)</b>	<b>14,802,000</b>	<b>-702,000</b>	<b>14,100,000</b>	
Section C non-cash OFGEM non-budget requirement for prior period adjustment	5,900,000			
<b>Total change in Non-Budget</b>	<b>5,900,000</b>		<b>5,900,000</b>	
Revisions to the Net Cash Requirement reflect movements in debtors.	1,500,000			
<b>Total change in Net Cash Requirement</b>	<b>1,500,000</b>		<b>1,500,000</b>	

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	14,100,000	-	14,100,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	14,100,000	-	14,100,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	5,900,000		
<b>Net cash requirement</b>	1,500,000		

Supplementary 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.

**Non-Budget Expenditure:**Expenditure arising from:

\* Prior Period Adjustments

Office of Gas and Electricity Markets will account for this Estimate.

## Part II: Changes Proposed

						£'000		
Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
701	-	14,100	-	14,801	-	4,300	-	4,300
Of which:								
A Gas and Electricity Markets Authority: Administration								
701	-	13,399	-	14,100	-	4,300	-	4,300
B Ofgem E-Serve: Administration								
-	-	701	-	701	-	-	-	-
Total Spending in DEL								
		14,100	-					
Non-Budget spending								
Voted Expenditure								
-	-	-	5,900	-	5,900	-	-	-
Of which:								
C Prior Period Adjustment								
-	-	-	5,900	-	5,900	-	-	-
Total Non-Budget Spending								
		-	5,900					
Total for Estimate								
		14,100	5,900					
Of which:								
Voted Expenditure								
		14,100	5,900					
Non Voted Expenditure								
		-	-					

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
126,387	-111,586	14,801	-	-	-	4,300	-	4,300
<i>Of which:</i>								
A Gas and Electricity Markets Authority: Administration								
96,387	-82,287	14,100	-	-	-	4,300	-	4,300
B Ofgem E-Serve: Administration								
30,000	-29,299	701	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
126,387	-111,586	14,801	-	-	-	4,300	-	4,300
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	5,900	-	5,900	-	-	-
<i>Of which:</i>								
C Prior Period Adjustment								
-	-	-	5,900	-	5,900	-	-	-
<b>Total Non-Budget Spending</b>								
-	-	-	5,900	-	5,900	-	-	-
<b>Total for Estimate</b>								
126,387	-111,586	14,801	5,900	-	5,900	4,300	-	4,300
<i>Of which:</i>								
<b>Voted Expenditure</b>								
126,387	-111,586	14,801	5,900	-	5,900	4,300	-	4,300
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>701</b>	<b>20,000</b>	<b>20,701</b>
<b>Net Capital Requirement</b>	<b>4,300</b>	<b>-</b>	<b>4,300</b>
<b>Accruals to cash adjustments</b>	<b>3,915</b>	<b>-18,500</b>	<b>-14,585</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,500	-	-1,500
New provisions and adjustments to previous provisions	-	-14,100	-14,100
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-5,900	-5,900
Other non-cash items	-85	-	-85
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	4,500	1,500	6,000
Increase (-) / Decrease (+) in creditors	1,000	-	1,000
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>8,916</b>	<b>1,500</b>	<b>10,416</b>

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

	£'000
	Revised Plans
Gross Administration Costs	126,387
<i>Less:</i>	
Administration DEL Income	-111,586
<b>Net Administration Costs</b>	<b>14,801</b>
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>14,801</b>
<i>Of which:</i>	
Resource DEL	14,801
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>14,801</b>
<i>Of which:</i>	
Resource DEL	14,801
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	5,900
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>20,701</b>

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

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£'000

Revised  
Plans

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<b>Voted Resource DEL</b>	<b>-111,586</b>
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*Of which:*

Administration

Sales of Goods and Services

-34,001

*Of which:*

A Gas and Electricity Markets Authority: Administration

-4,702

B Ofgem E-Serve: Administration

-29,299

Taxation

-77,585

*Of which:*

A Gas and Electricity Markets Authority: Administration

-77,585

Total Administration

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-111,586

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**Total Voted Resource Income**


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**-111,586**


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

No CFER income or receipts are expected in 2020-21.



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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Jonathan 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.

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## Part III: Note F - Accounting Policy changes

### Prior Period Adjustment

During 2020-21, Ofgem identified that an incorrect amount of VAT had been reclaimed from HMRC in prior years. A provision should have been recognised for the amount owed to HMRC. The 2019-20 financial statements have been restated to recognise this provision. Admin RDEL for 2019-20 is therefore increased by £5.9m.

# Office of Rail and Road

## Introduction

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
(Section B) Token increase in RDEL to enable Parliament to vote Supplementary Estimate.	1,000			
<b>Total change in Resource DEL (Voted)</b>	<b>1,000</b>		<b>1,000</b>	
Increase in Net Cash Requirement reflects uncertainty over timing of receipts as a result of Covid 19.	8,000,000			
<b>Total change in Net Cash Requirement</b>	<b>8,000,000</b>		<b>8,000,000</b>	

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>8,000,000</b>		

Supplementary 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.

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**Part I (*continued*)**

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

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

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

## Part II: Changes Proposed

						£'000		
Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
3	-	1	-	4	-	720	-	720
<i>Of which:</i>								
B Safety Regulation, admin and other expenditure								
1	-	1	-	2	-	-	-	-
<b>Total Spending in DEL</b>								
1						-		
<b>Total for Estimate</b>								
1						-		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
1						-		
<b>Non Voted Expenditure</b>								
-						-		

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
36,627	-36,623	4	-	-	-	720	-	720
<i>Of which:</i>								
A Economic regulation, admin, associated capital and other expenditure								
15,694	-15,693	1	-	-	-	720	-	720
B Safety Regulation, admin and other expenditure								
18,407	-18,405	2	-	-	-	-	-	-
C Other Regulation, admin and other expenditure								
2,526	-2,525	1	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
36,627	-36,623	4	-	-	-	720	-	720
<b>Total for Estimate</b>								
36,627	-36,623	4	-	-	-	720	-	720
<i>Of which:</i>								
<b>Voted Expenditure</b>								
36,627	-36,623	4	-	-	-	720	-	720
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>3</b>	<b>1</b>	<b>4</b>
<b>Net Capital Requirement</b>	<b>720</b>	<b>-</b>	<b>720</b>
<b>Accruals to cash adjustments</b>	<b>1,276</b>	<b>7,999</b>	<b>9,275</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,147	-	-1,147
New provisions and adjustments to previous provisions	-40	-	-40
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-42	-	-42
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	2,505	7,999	10,504
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,999</b>	<b>8,000</b>	<b>9,999</b>



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

	£'000
	Revised Plans
Gross Administration Costs	36,627
<i>Less:</i>	
Administration DEL Income	-36,623
<b>Net Administration Costs</b>	<b>4</b>
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>4</b>
<i>Of which:</i>	
Resource DEL	4
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>4</b>
<i>Of which:</i>	
Resource DEL	4
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Increase in Net Cash Requirement reflects uncertainty over timing of receipt	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>4</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-36,623</b>
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*Of which:*

Administration

Other Income

-2,599

*Of which:*

A Economic regulation, admin, associated capital and other expenditure

-34

B Safety Regulation, admin and other expenditure

-40

C Other Regulation, admin and other expenditure

-2,525

Taxation

-34,024

*Of which:*

A Economic regulation, admin, associated capital and other expenditure

-15,659

B Safety Regulation, admin and other expenditure

-18,365

Total Administration

-36,623

<b>Total Voted Resource Income</b>	<b>-36,623</b>
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## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2020-21.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	John Larkinson
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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

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
(Section A) Token increase in RDEL to enable Parliament to vote Supplementary Estimate.	1,000	-		
<b>Total change in Resource DEL (Voted)</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.	-	-363,000		
<b>Total change in Net Cash Requirement</b>	<b>-</b>	<b>-363,000</b>	<b>-363,000</b>	

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-363,000</b>		

Supplementary amounts required in the year ending 31 March 2021 for expenditure by Water Services Regulation Authority on:

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

Regulation of, and the application of competition law to, the water and sewerage industry in England and Wales. Administration and operation costs of the department, including depreciation, pension payments, provisions and other non-cash items. Payments in relation to legal costs arising from carrying out legal functions including regulatory and/or competition functions.

Income arising from:

Regulatory licence fees and otherwise recovering Ofwat's costs and expenses associated with the regulation of, and being a competition authority in relation to, the water and sewerage industry in England and Wales.

Contributions towards former Director Generals' pension payments.

Recovery in respect of administration and operation costs of the department, including salary recovery for staff on loan or seconded, contributions relating to participant's share of collaborative projects, sale of fixed assets and any other miscellaneous cost recovery receipts.

**Water Services Regulation Authority** will account for this Estimate.

£'000

**£'000**

<b>Net Cash Requirement</b>	<b>5,363</b>	<b>-363</b>	<b>5,000</b>
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## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
31,401	-31,250	151	-	-	-	150	-	150
<i>Of which:</i>								
A Water Services Regulation Authority								
31,401	-31,250	151	-	-	-	150	-	150
<b>Total Spending in DEL</b>								
31,401	-31,250	151	-	-	-	150	-	150
<b>Total for Estimate</b>								
31,401	-31,250	151	-	-	-	150	-	150
<i>Of which:</i>								
<b>Voted Expenditure</b>								
31,401	-31,250	151	-	-	-	150	-	150
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>150</b>	<b>1</b>	<b>151</b>
<b>Net Capital Requirement</b>	<b>150</b>	<b>-</b>	<b>150</b>
<b>Accruals to cash adjustments</b>	<b>5,063</b>	<b>-364</b>	<b>4,699</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-360	-360
New provisions and adjustments to previous provisions	-150	-	-150
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-40	-	-40
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	5,103	-1	5,102
Use of provisions	150	-3	147
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>5,363</b>	<b>-363</b>	<b>5,000</b>

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

	£'000
	Revised Plans
Gross Administration Costs	31,401
<i>Less:</i>	
Administration DEL Income	-31,250
<b>Net Administration Costs</b>	<b>151</b>
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>151</b>
<i>Of which:</i>	
Resource DEL	151
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>151</b>
<i>Of which:</i>	
Resource DEL	151
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>151</b>

<b>Part III: Note B - Analysis of Departmental Income</b>	
	<b>£'000</b>
	<b>Revised Plans</b>
<b>Voted Resource DEL</b>	<b>-31,250</b>
<i>Of which:</i>	
Administration	
Taxation	-31,250
<i>Of which:</i>	
A: Water Services Regulation Authority	-31,250
Total Administration	-31,250
<b>Total Voted Resource Income</b>	<b>-31,250</b>

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

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No CFER income or receipts are expected in 2020-21.

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

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The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	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

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<p>The reduction of <b>£500,000</b> represents transfer of RDEL resource budget to CDEL in order to fund additional capital requirement to replace UKEF laptops; this is partially in response to COVID-19</p>			
		-500,000	
<b>Total change in Resource DEL (Voted)</b>		<b>-500,000</b>	<b>-500,000</b>
<p>The increase of <b>£377m</b> represents change in the period in relation to claims provision, underwriting fund movement and impact of the foreign exchange movement</p>			
	376,883,000		
<b>Total change in Resource AME (Voted)</b>	<b>376,883,000</b>		<b>376,883,000</b>
<p>The increase of <b>£500,000</b> represents transfer of RDEL resource budget to CDEL in order to fund additional capital requirement to replace UKEF laptops; this is partially in response to COVID-19. Contingency funding has been sought to enable UKEF to purchase the laptops in Q4 2020-21</p>			
	500,000		
<b>Total change in Capital DEL (Voted)</b>	<b>500,000</b>		<b>500,000</b>
<p>The reduction of <b>£1.3bn</b> represents lower Direct Lending drawings when compared to the Main Estimate 2020-21, where some budgeted deals moved into 2021-22 and others did not materialise. A one-off provision of £0.8bn included in the Main Estimate 2020-21 following the Budget 2020 announcement has also been removed from the Estimate.</p>			
		-1,300,000,000	
<b>Total change in Capital AME (Voted)</b>		<b>-1,300,000,000</b>	<b>-1,300,000,000</b>
<p>The reduction of <b>£1.0bn</b> represents lower Direct Lending (CAME) drawings for the period.</p>			
		-1,000,000,000	
<b>Total change in Net Cash Requirement</b>		<b>-1,000,000,000</b>	<b>-1,000,000,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-500,000	-	-500,000
Capital †	500,000	-	500,000
<b>Annually Managed Expenditure</b>			
Resource	376,883,000	-	376,883,000
Capital	-1,300,000,000	-	-1,300,000,000
<b>Total Net Budget</b>			
Resource	376,383,000	-	376,383,000
Capital	-1,299,500,000	-	-1,299,500,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement †</b>	<b>-1,000,000,000</b>		

Supplementary 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.

† £500,000 has been advanced from the Contingencies Fund to provide cash in respect of £500,000 capital DEL spending supporting the service provided for under section A of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2021.



## Part II: Changes Proposed

£'000								
Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
1	-	-500	-	-499	-	300	500	800
<i>Of which:</i>								
A Export Credit Guarantees and Investments								
1	-	-500	-	-499	-	300	500	800
<b>Total Spending in DEL</b>								
						500		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	376,537	-	376,883	-	753,420	2,786,958	-1,300,000	1,486,958
<i>Of which:</i>								
B Export Credits								
-	117,199	-	254,617	-	371,816	-	-	-
E Direct Lending								
-	259,155	-	122,266	-	381,421	2,789,014	-1,300,000	1,489,014
<b>Total Spending in AME</b>								
						-1,300,000		
<b>Total for Estimate</b>								
						-1,299,500		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
						-1,299,500		
<b>Non Voted Expenditure</b>								
						-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>2,696,390</b>	<b>-1,000,000</b>	<b>1,696,390</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
56,796	-57,295	-499	-	-	-	800	-	800
<i>Of which:</i>								
A Export Credit Guarantees and Investments								
56,796	-57,295	-499	-	-	-	800	-	800
<b>Total Spending in DEL</b>								
56,796	-57,295	-499	-	-	-	800	-	800
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	1,370,452	-617,032	753,420	1,622,995	-136,037	1,486,958
<i>Of which:</i>								
B Export Credits								
-	-	-	925,412	-553,596	371,816	-	-	-
C Fixed Rate Export Finance / Export Finance Assistance								
-	-	-	819	-401	418	-	-	-
D Refinanced Loans and Interest Equalisation								
-	-	-	-	-235	-235	-	-2,056	-2,056
E Direct Lending								
-	-	-	444,221	-62,800	381,421	1,622,995	-133,981	1,489,014
<b>Total Spending in AME</b>								
-	-	-	1,370,452	-617,032	753,420	1,622,995	-136,037	1,486,958
<b>Total for Estimate</b>								
56,796	-57,295	-499	1,370,452	-617,032	753,420	1,623,795	-136,037	1,487,758
<i>Of which:</i>								
<b>Voted Expenditure</b>								
56,796	-57,295	-499	1,370,452	-617,032	753,420	1,623,795	-136,037	1,487,758
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>376,538</b>	<b>376,383</b>	<b>752,921</b>
<b>Net Capital Requirement</b>	<b>2,787,258</b>	<b>-1,299,500</b>	<b>1,487,758</b>
<b>Accruals to cash adjustments</b>	<b>-467,406</b>	<b>-76,883</b>	<b>-544,289</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-430	-	-430
New provisions and adjustments to previous provisions	-270,434	-622,988	-893,422
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-375,684	-100,719	-476,403
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	89,782	646,824	736,606
Increase (-) / Decrease (+) in creditors	89,360	-	89,360
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,696,390</b>	<b>-1,000,000</b>	<b>1,696,390</b>

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

	£'000
	Revised Plans
Gross Administration Costs	56,796
<i>Less:</i>	
Administration DEL Income	-57,295
<b>Net Administration Costs</b>	<b>-499</b>
Gross Programme Costs	1,370,452
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-617,032
Non-budget income	-
<b>Net Programme Costs</b>	<b>753,420</b>
<b>Total Net Operating Costs</b>	<b>752,921</b>
<i>Of which:</i>	
Resource DEL	-499
Capital DEL	-
Resource AME	753,420
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>752,921</b>
<i>Of which:</i>	
Resource DEL	-499
Resource AME	753,420
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>752,921</b>

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

£'000

	Revised Plans
<b>Voted Resource DEL</b>	<b>-57,295</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-57,259
<i>Of which:</i>	
A Export Credit Guarantees and Investments	-57,259
Other Income	-36
<i>Of which:</i>	
A Export Credit Guarantees and Investments	-36
Total Administration	-57,295
<b>Voted Resource AME</b>	<b>-617,032</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-577,830
<i>Of which:</i>	
B Export Credits	-577,830
Interest and Dividends	-39,202
<i>Of which:</i>	
B Export Credits	24,234
C Fixed Rate Export Finance / Export Finance Assistance	-401
D Refinanced Loans and Interest Equalisation	-235
E Direct Lending	-62,800
Total Programme	-617,032
<b>Total Voted Resource Income</b>	<b>-674,327</b>
<b>Voted Capital AME</b>	<b>-136,037</b>
<i>Of which:</i>	
Programme	
Repayments	-136,037
<i>Of which:</i>	
D Refinanced Loans and Interest Equalisation	-2,056
E Direct Lending	-133,981
Total Programme	-136,037
<b>Total Voted Capital Income</b>	<b>-136,037</b>

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

No CFER income or receipts are expected in 2020-21.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	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

This Supplementary Estimate is required for the following purposes:

	£		
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Increase in RDEL for the anticipated increase in Holiday Pay Accrual due to COVID-19.	200,000	-	
(Section A) Gross RDEL Adjustment for Income not in Main Estimate.	40,000	-	
(Section A) Gross RDEL Adjustment for Income not in Main Estimate.	-	-40,000	
<b>Total change in Resource DEL (Voted)</b>	<b>240,000</b>	<b>-40,000</b>	<b>200,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	200,000	-	200,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	200,000	-	200,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	-		

Supplementary amounts required in the year ending 31 March 2021 for expenditure by Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England on:

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

Operational and administration costs, capital expenditure, and associated depreciation and other non-cash costs falling in DEL.

Cost sharing arrangements with the Commission for Local Administration in England.

Any initial preliminary and transitional costs associated with preparation for the Public Ombudsman Service.

Income arising from:

\* Monies received from the recovery of costs or miscellaneous income not classified elsewhere.

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

Use of provisions, including provisions for onerous leases, early departure, legal costs and dilapidations.

**Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England** will account for this Estimate.

£'000

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>32,563</b>	<b>-</b>	<b>32,563</b>

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

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	-	-	30,131	-40	30,091	2,100	-	2,100
<i>Of which:</i>								
A Administration								
-	-	-	30,131	-40	30,091	2,100	-	2,100
<b>Non-voted expenditure</b>								
-	-	-	200	-	200	-	-	-
<i>Of which:</i>								
B Ombudsman's salary and oncosts								
-	-	-	200	-	200	-	-	-
<b>Total Spending in DEL</b>								
-	-	-	30,331	-40	30,291	2,100	-	2,100
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	700	-	700	-	-	-
<i>Of which:</i>								
C Creation of provisions								
-	-	-	700	-	700	-	-	-
<b>Total Spending in AME</b>								
-	-	-	700	-	700	-	-	-
<b>Total for Estimate</b>								
-	-	-	31,031	-40	30,991	2,100	-	2,100
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	30,831	-40	30,791	2,100	-	2,100
<b>Non Voted Expenditure</b>								
-	-	-	200	-	200	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>30,791</b>	<b>200</b>	<b>30,991</b>
<b>Net Capital Requirement</b>	<b>2,100</b>	<b>-</b>	<b>2,100</b>
<b>Accruals to cash adjustments</b>	<b>-128</b>	<b>-200</b>	<b>-328</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,628	-	-1,628
New provisions and adjustments to previous provisions	-700	-	-700
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	2,200	-200	2,000
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-200</b>	<b>-</b>	<b>-200</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-200	-	-200
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>32,563</b>	<b>-</b>	<b>32,563</b>

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

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	31,031
<i>Less:</i>	
Programme DEL Income	-40
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>30,991</b>
<b>Total Net Operating Costs</b>	<b>30,991</b>
<i>Of which:</i>	
Resource DEL	30,291
Capital DEL	-
Resource AME	700
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>30,991</b>
<i>Of which:</i>	
Resource DEL	30,291
Resource AME	700
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>30,991</b>

Part III: Note B - Analysis of Departmental Income

	£'000
	Revised Plans
<b>Voted Resource DEL</b>	<b>-40</b>
<i>Of which:</i>	
Programme	
Other Income	-40
<i>Of which:</i>	
A: Administration	-40
Total Programme	-40
<b>Total Voted Resource Income</b>	<b>-40</b>

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

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No CFER income or receipts are expected in 2020-21.



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

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The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	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

This Supplementary Estimate is required for the following purposes:

	£		
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. (Sections A and B) Decrease in resource costs relating to the House of Lords in 2020-21.		-5,259,000	
<b>Total change in Resource DEL (Voted)</b>	-	<b>-5,259,000</b>	<b>-5,259,000</b>
i. (Section C) Non-cash budgetary provision relating to movements in the revaluation of the Parliamentary Estate in 2020-21	5,549,000		
<b>Total change in Resource AME (Voted)</b>	<b>5,549,000</b>	-	<b>5,549,000</b>
i. (Sections A and B) Decrease in year capital expenditure relating to timing of certain capital programmes and projects on the Parliamentary Estate.		-26,568,000	
<b>Total change in Capital DEL (Voted)</b>	-	<b>-26,568,000</b>	<b>-26,568,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.		-29,860,000	
<b>Total change in Net Cash Requirement</b>	-	<b>-29,860,000</b>	<b>-29,860,000</b>

## Part I

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-5,259,000	-	-5,259,000
Capital	-26,568,000	-	-26,568,000
<b>Annually Managed Expenditure</b>			
Resource	5,549,000	-	5,549,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	290,000	-	290,000
Capital	-26,568,000	-	-26,568,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-29,860,000</b>		

Supplementary amounts required in the year ending 31 March 2021 for expenditure by House of Lords on:

### Departmental Expenditure Limit:

#### Expenditure arising from:

Members' expenses and allowances; administrative and accommodation costs, including staff salaries and pensions; security; stationery; printing; financial assistance to opposition parties; grants and grants-in-aid to Parliamentary bodies and organisations who promote the House of Lords' objectives; 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 Covid19 pandemic; and provisions and other non-cash costs falling in AME.

**House of Lords Administration** will account for this Estimate.

## Part II: Changes Proposed

						£'000		
Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
-	140,969	-	-5,259	-	135,710	67,133	-26,568	40,565
Of which:								
A Administration								
-	102,131	-	-7,944	-	94,187	3,664	969	4,633
B Works Services								
-	38,838	-	2,685	-	41,523	63,469	-27,537	35,932
Total Spending in DEL								

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	-	-	136,260	-550	135,710	40,565	-	40,565
<i>Of which:</i>								
A Administration								
-	-	-	94,735	-548	94,187	4,633	-	4,633
B Works Services								
-	-	-	41,525	-2	41,523	35,932	-	35,932
<b>Total Spending in DEL</b>								
-	-	-	136,260	-550	135,710	40,565	-	40,565
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	5,550	-	5,550	-	-	-
<i>Of which:</i>								
C Administration						-	-	-
-	-	-	5,550	-	5,550	-	-	-
<b>Total Spending in AME</b>								
-	-	-	5,550	-	5,550	-	-	-
<b>Total for Estimate</b>								
-	-	-	141,810	-550	141,260	40,565	-	40,565
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	141,810	-550	141,260	40,565	-	40,565
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>140,970</b>	<b>290</b>	<b>141,260</b>
<b>Net Capital Requirement</b>	<b>67,133</b>	<b>-26,568</b>	<b>40,565</b>
<b>Accruals to cash adjustments</b>	<b>-14,664</b>	<b>-3,582</b>	<b>-18,246</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-13,599	-3,582	-17,181
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-75	-	-75
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	60	-	60
Increase (+) / Decrease (-) in debtors	110	-	110
Increase (-) / Decrease (+) in creditors	-1,160	-	-1,160
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>193,439</b>	<b>-29,860</b>	<b>163,579</b>

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

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	141,810
<i>Less:</i>	
Programme DEL Income	-550
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>141,260</b>
<b>Total Net Operating Costs</b>	<b>141,260</b>
<i>Of which:</i>	
Resource DEL	135,710
Capital DEL	-
Resource AME	5,550
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SOCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SOCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>141,260</b>
<i>Of which:</i>	
Resource DEL	135,710
Resource AME	5,550
<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	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>141,260</b>



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

£'000

Revised  
Plans

### Voted Resource DEL

-550

*Of which:*

Programme

Sales of Goods and Services

-550

*Of which:*

A: Administration

-548

B: Works Services

-2

Total Programme

-550

### Total Voted Resource Income

-550

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

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No CFER income or receipts are expected in 2020-21.

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

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The Accounting Officer prepares resource accounts for each financial year.

The following appointment made by Her Majesty by Letters Patent includes the role of ex-officio Accounting Officer responsible for the expenditure within this Estimate:

<b>Accounting Officer:</b>	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

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
(Section A) Pension liability to adjust for legacy Members pay increases.	95,000	-		
<b>Total change in Resource DEL (Voted)</b>	<b>95,000</b>	<b>-</b>	<b>95,000</b>	

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	95,000	-	95,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	95,000	-	95,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	-		

Supplementary amounts required in the year ending 31 March 2021 for expenditure by House of Commons: Members on:

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

The House of Commons Members' Estimate is to cover expenditure arising from: 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.

£'000

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>17,080</b>	<b>-</b>	<b>17,080</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	-	-	17,195	-	17,195	-	-	-
<i>Of which:</i>								
A Members' salaries, allowances and other costs								
-	-	-	17,195	-	17,195	-	-	-
<b>Total Spending in DEL</b>								
-	-	-	17,195	-	17,195	-	-	-
<b>Total for Estimate</b>								
-	-	-	17,195	-	17,195	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	17,195	-	17,195	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>17,100</b>	<b>95</b>	<b>17,195</b>
<b>Net Capital Requirement</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Accruals to cash adjustments</b>	<b>-20</b>	<b>-95</b>	<b>-115</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-20	-	-20
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-95	-95
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>17,080</b>	<b>-</b>	<b>17,080</b>

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

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	17,100
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>17,100</b>
<b>Total Net Operating Costs</b>	<b>17,100</b>
<i>Of which:</i>	
Resource DEL	17,100
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	95
<b>Total Resource Budget</b>	<b>17,195</b>
<i>Of which:</i>	
Resource DEL	17,195
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>17,195</b>

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

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No departmental income is expected in 2020-21.

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

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No CFER income or receipts are expected in 2020-21.

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

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The Accounting Officer prepares resource accounts for each financial year.

The following appointment made by Her Majesty by Letters Patent includes the role of ex-officio Accounting Officer responsible for the expenditure within this Estimate:

<b>Accounting Officer:</b>	John Benger, Clerk of the House of Commons
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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.



# Armed Forces Pension and Compensation Schemes

## Introduction

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
An increase in resource expenditure, driven by increased Current Service Costs as a result of higher employer contributions (SCAPE).	100,000,000			
<b>Total change in Resource AME (Voted)</b>	<b>100,000,000</b>		<b>100,000,000</b>	

**Part I**

£

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

Supplementary 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.



£'000

£'000

<b>Net Cash Requirement</b>	<b>1,370,858</b>	<b>-</b>	<b>1,370,858</b>
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## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	10,644,255	-3,862,231	6,782,024	-	-	-
<i>Of which:</i>								
A Retired pay, pensions and other payments to ex-service personnel								
-	-	-	10,644,255	-3,862,231	6,782,024	-	-	-
<b>Total Spending in AME</b>								
-	-	-	10,644,255	-3,862,231	6,782,024	-	-	-
<b>Total for Estimate</b>								
-	-	-	10,644,255	-3,862,231	6,782,024	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	10,644,255	-3,862,231	6,782,024	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>6,682,024</b>	<b>100,000</b>	<b>6,782,024</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-5,311,166</b>	<b>-100,000</b>	<b>-5,411,166</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-10,544,255	-100,000	-10,644,255
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	4,168	-	4,168
Increase (-) / Decrease (+) in creditors	-23,927	-	-23,927
Use of provisions	5,252,848	-	5,252,848
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,370,858</b>	<b>-</b>	<b>1,370,858</b>

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

£'000

	Plans
Gross Programme Costs	10,644,255
<i>Of which:</i>	
Increases in liability	6,379,165
Interest on scheme liability	4,265,090
Other expenditure	-
<i>Less:</i>	
Contributions received	-3,861,631
Transfers in	-600
Other income	-
<b>Net Programme Costs</b>	<b>6,782,024</b>
<b>Total Net Operating Costs</b>	<b>6,782,024</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	6,782,024
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>6,782,024</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	6,782,024
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>6,782,024</b>

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


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£'000

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**Revised  
Plans**


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**Voted Resource AME** **-3,862,231**
*Of which:*

Programme

Pensions

-3,862,231

*Of which:*

A Retired pay, pensions and other payments to ex-service personnel

-3,862,231

Total Programme

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-3,862,231

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**Total Voted Resource Income** **-3,862,231**


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

No CFER income or receipts are expected in 2020-21.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	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.





# Foreign, Commonwealth and Development Office: Overseas Superannuation†

## Introduction

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Increase in interest on Scheme liability and increase in expected credit losses	1,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>1,000,000</b>		<b>1,000,000</b>

† In the Main Estimate 2020-21 this Estimate was titled Department for International Development: Overseas Superannuation.

**Part I**

£

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

Supplementary amounts required in the year ending 31 March 2021 for expenditure by Foreign, Commonwealth and Development Office: 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.

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

† In the Main Estimate 2020-21 this Estimate was titled Department for International Development: Overseas Superannuation.

£'000

£'000

733

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	13,000	-	13,000	-	-	-
<i>Of which:</i>								
A Interest On Liabilities and Other Expenses								
-	-	-	13,000	-	13,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	13,000	-	13,000	-	-	-
<b>Total for Estimate</b>								
-	-	-	13,000	-	13,000	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	13,000	-	13,000	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>12,000</b>	<b>1,000</b>	<b>13,000</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>42,600</b>	<b>-1,000</b>	<b>41,600</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-12,000	-1,000	-13,000
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	54,600	-	54,600
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>54,600</b>	<b>-</b>	<b>54,600</b>

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

	£'000
	Revised Plans
Gross Programme Costs	13,000
<i>Of which:</i>	
Increases in liability	-
Interest on scheme liability	12,500
Other expenditure	500
<i>Less:</i>	
Contributions received	-
Transfers in	-
Other income	-
<b>Net Programme Costs</b>	<b>13,000</b>
<b>Total Net Operating Costs</b>	<b>13,000</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	13,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>13,000</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	13,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>13,000</b>

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

No departmental income is expected in 2020-21.

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

No CFER income or receipts are expected in 2020-21.



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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Sir Philip Barton
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Sir Philip Barton 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

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

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Nature of liability	£'000
Hong Kong (Overseas Public Servants) Act 1996 - Sterling Safeguard for the value of public service pensions.	71,800



# National Health Service Pension Scheme

## Introduction

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
Increase in income from pension contributions		-415,558,000		
An increase in transfers-in receipts		-986,000		
Increase in interest due to change in assumptions and increase of pension contributions	150,000,000			
Increase in Current Service cost due to increase in pension contributions	254,620,000			
<b>Total change in Resource AME (Voted)</b>	<b>404,620,000</b>	<b>-416,544,000</b>	<b>-11,924,000</b>	
Increase in income		-416,544,000		
Increase in pension lump sum payments	240,666,000			
Increase in payments to HMRC in relation to Lifetime Allowance and Annual Allowance charges	27,500,000			
Increase in other pension payments	96,541,000			
Change in debtors/creditors	56,879,000			
<b>Total change in Net Cash Requirement</b>	<b>421,586,000</b>	<b>-416,544,000</b>	<b>5,042,000</b>	

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-11,924,000	-	-11,924,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-11,924,000	-	-11,924,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>5,042,000</b>		

Supplementary 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.

£'000

£'000

£'000

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	45,242,102	-16,188,833	29,053,269	-	-	-
<i>Of which:</i>								
<i>A Pensions</i>								
-	-	-	45,242,102	-16,188,833	29,053,269	-	-	-
<b>Total Spending in AME</b>								
-	-	-	45,242,102	-16,188,833	29,053,269	-	-	-
<b>Total for Estimate</b>								
-	-	-	45,242,102	-16,188,833	29,053,269	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	45,242,102	-16,188,833	29,053,269	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>29,065,193</b>	<b>-11,924</b>	<b>29,053,269</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-32,172,699</b>	<b>16,966</b>	<b>-32,155,733</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-44,797,482	-404,620	-45,202,102
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	115,425	130,020
Increase (-) / Decrease (+) in creditors	9,895	-58,546	-48,651
Use of provisions	12,600,293	364,707	12,965,000
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-3,107,506</b>	<b>5,042</b>	<b>-3,102,464</b>

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

	£'000
	<b>Revised Plans</b>
Gross Programme Costs	45,242,102
<i>Of which:</i>	
Increases in liability	33,262,102
Interest on scheme liability	11,940,000
Other expenditure	40,000
<i>Less:</i>	
Contributions received	-16,039,171
Transfers in	-65,986
Other income	-83,676
<b>Net Programme Costs</b>	<b>29,053,269</b>
<b>Total Net Operating Costs</b>	<b>29,053,269</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	29,053,269
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>29,053,269</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	29,053,269
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>29,053,269</b>

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


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£'000

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**Revised  
Plans**


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**Voted Resource AME** **-16,188,833**
*Of which:*

Programme

Pensions

-16,188,833

*Of which:*

A Pensions

-16,188,833

Total Programme

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-16,188,833

**Total Voted Resource Income** **-16,188,833**


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

No CFER income or receipts are expected in 2020-21.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	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

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
SECTION A				
Increases mainly due to lower than forecast Contributions	25,242,000			
SECTION A				
Decrease mainly due to a reduced Current Service Cost rate leading to lower Current Service Cost and Interest Charges. Also a lower than forecast Opening Balance on the pension liability has led to a further reduction in the interest charged.		-1,415,667,000		
<b>Total change in Resource AME (Voted)</b>	<b>25,242,000</b>	<b>-1,415,667,000</b>	<b>-1,390,425,000</b>	
Revisions to the Net Cash Requirement required as working capital for the payment of pension. It also takes account of movements in debtors and creditors.				
		-280,631,000		
<b>Total change in Net Cash Requirement</b>		<b>-280,631,000</b>	<b>-280,631,000</b>	

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-1,390,425,000	-	-1,390,425,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-1,390,425,000	-	-1,390,425,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-280,631,000</b>		

Supplementary 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.



£'000

£'000

<b>Net Cash Requirement</b>	<b>2,045,028</b>	<b>-280,631</b>	<b>1,764,397</b>
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## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	25,163,478	-8,682,111	16,481,367	-	-	-
<i>Of which:</i>								
A Pensions and associated payments								
-	-	-	25,163,478	-8,682,111	16,481,367	-	-	-
<b>Total Spending in AME</b>								
-	-	-	25,163,478	-8,682,111	16,481,367	-	-	-
<b>Total for Estimate</b>								
-	-	-	25,163,478	-8,682,111	16,481,367	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	25,163,478	-8,682,111	16,481,367	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>17,871,792</b>	<b>-1,390,425</b>	<b>16,481,367</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-15,826,764</b>	<b>1,109,794</b>	<b>-14,716,970</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-26,555,329	1,410,210	-25,145,119
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	-41,262	-17,837
Increase (-) / Decrease (+) in creditors	-8,125	-92	-8,217
Use of provisions	10,713,265	-259,062	10,454,203
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,045,028</b>	<b>-280,631</b>	<b>1,764,397</b>

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

	£'000
	Revised Plans
Gross Programme Costs	25,163,478
<i>Of which:</i>	
Increases in liability	17,200,364
Interest on scheme liability	7,944,755
Other expenditure	18,359
<i>Less:</i>	
Contributions received	-8,646,206
Transfers in	-15,153
Other income	-20,752
<b>Net Programme Costs</b>	<b>16,481,367</b>
<b>Total Net Operating Costs</b>	<b>16,481,367</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	16,481,367
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>16,481,367</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	16,481,367
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>16,481,367</b>

Part III: Note B - Analysis of Departmental Income	
	£'000
	Revised Plans
Voted Resource AME	-8,682,111
Of which:	
Programme	
Pensions	-8,682,111
Of which:	
A Pensions and associated payments	-8,682,111
Total Programme	-8,682,111
Total Voted Resource Income	-8,682,111

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

No CFER income or receipts are expected in 2020-21.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Susan Acland-Hood
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Susan Acland-Hood 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.	31,600
There are currently two legal challenges against public sector pension schemes. Due to the uncertainty regarding the outcomes - or read across to other schemes - it has been agreed that it is too remote a possibility for which to make a provision.	Unquantifiable



# UK Atomic Energy Authority Pension Schemes

## Introduction

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increase due to higher than previously forecast pension liabilities.	5,143,000		
<b>Total change in Resource AME (Voted)</b>	<b>5,143,000</b>		<b>5,143,000</b>
Revisions to the Net Cash Requirement reflect changes to resources as set out above.		-5,780,000	
<b>Total change in Net Cash Requirement</b>		<b>-5,780,000</b>	<b>-5,780,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	5,143,000	-	5,143,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,143,000	-	5,143,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-5,780,000</b>		

Supplementary 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.

£'000

£'000

<b>Net Cash Requirement</b>	<b>257,278</b>	<b>-5,780</b>	<b>251,498</b>
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## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	266,116	-41,846	224,270	-	-	-
<i>Of which:</i>								
A Pensions, transfer values, repayments of contributions								
-	-	-	266,116	-41,846	224,270	-	-	-
<b>Total Spending in AME</b>								
-	-	-	266,116	-41,846	224,270	-	-	-
<b>Total for Estimate</b>								
-	-	-	266,116	-41,846	224,270	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	266,116	-41,846	224,270	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>219,127</b>	<b>5,143</b>	<b>224,270</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>38,151</b>	<b>-10,923</b>	<b>27,228</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-260,256	-5,860	-266,116
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	10,000	-	10,000
Use of provisions	288,407	-5,063	283,344
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>257,278</b>	<b>-5,780</b>	<b>251,498</b>

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

	£'000
	Revised Plans
Gross Programme Costs	266,116
<i>Of which:</i>	
Increases in liability	113,537
Interest on scheme liability	152,579
Other expenditure	-
<i>Less:</i>	
Contributions received	-39,630
Transfers in	-1,890
Other income	-326
<b>Net Programme Costs</b>	<b>224,270</b>
<b>Total Net Operating Costs</b>	<b>224,270</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	224,270
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>224,270</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	224,270
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>224,270</b>

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


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**Revised  
Plans**


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**Voted Resource AME** **-41,846**
*Of which:*

Programme

Pensions

-41,846

*Of which:*

A Pensions, transfer values, repayments of contributions

-41,846

Total Programme

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-41,846

**Total Voted Resource Income** **-41,846**


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

No CFER income or receipts are expected in 2020-21.



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

The Accounting Officer prepares resource accounts for each financial year.

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

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

In discharging these responsibilities, particular regard is given to:

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

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



# Ministry of Justice: Judicial Pensions Scheme

## Introduction

This Supplementary Estimate is required for the following purposes:

	£		
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Decrease in current service cost.	-	-23,815,000	
(Section A) Decrease in administration costs.	-	-14,000	
(Section A) Decrease in expected contributions receivable.	14,390,000	-	
(Section A) Increase in Net Interest Cost.	5,800,000	-	
<b>Total change in Resource AME (Voted)</b>	<b>20,190,000</b>	<b>-23,829,000</b>	<b>-3,639,000</b>
(Section B) Decrease in current service cost.	-	-8,685,000	
<b>Total change in Resource AME (Non-Voted)</b>	<b>-</b>	<b>-8,685,000</b>	<b>-8,685,000</b>
As a result of the changes noted above.	-	-81,668,000	
<b>Total change in Net Cash Requirement</b>	<b>-</b>	<b>-81,668,000</b>	<b>-81,668,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-3,639,000	-8,685,000	-12,324,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-3,639,000	-8,685,000	-12,324,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-81,668,000</b>		

Supplementary 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.

£'000

£'000

<b>Net Cash Requirement</b>	<b>-16,102</b>	<b>-81,668</b>	<b>-97,770</b>
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## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	364,340	-192,700	171,640	-	-	-
<i>Of which:</i>								
A Judicial Pension Scheme								
-	-	-	364,340	-192,700	171,640	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	139,590	-	139,590	-	-	-
<i>Of which:</i>								
B Judicial Pension Scheme								
-	-	-	139,590	-	139,590	-	-	-
<b>Total Spending in AME</b>								
-	-	-	503,930	-192,700	311,230	-	-	-
<b>Total for Estimate</b>								
-	-	-	503,930	-192,700	311,230	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	364,340	-192,700	171,640	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	139,590	-	139,590	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>323,554</b>	<b>-12,324</b>	<b>311,230</b>
<b>Net Capital Requirement</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Accruals to cash adjustments</b>	<b>-191,381</b>	<b>-78,029</b>	<b>-269,410</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-281,425	-81,985	-363,410
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	3,956	94,000
<b>Removal of non-voted budget items</b>	<b>-148,275</b>	<b>8,685</b>	<b>-139,590</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-148,275	8,685	-139,590
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-16,102</b>	<b>-81,668</b>	<b>-97,770</b>

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

	£'000
	Revised Plans
Gross Programme Costs	503,930
<i>Of which:</i>	
Increases in liability	297,000
Interest on scheme liability	106,000
Other expenditure	100,930
<i>Less:</i>	
Contributions received	-192,700
Transfers in	-
Other income	-
<b>Net Programme Costs</b>	<b>311,230</b>
<b>Total Net Operating Costs</b>	<b>311,230</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	311,230
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>311,230</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	311,230
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>311,230</b>



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

£'000

Revised  
Plans

<b>Voted Resource AME</b>	<b>-192,700</b>
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*Of which:*

Programme

Pensions

-192,700

*Of which:*

A: Judicial Pension Scheme

-192,700

Total Programme

-192,700

**Total Voted Resource Income**

**-192,700**

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

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No CFER income or receipts are expected in 2020-21.

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

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The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	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.



# Cabinet Office: Civil Superannuation

## Introduction

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
Increase in current service cost and interest cost following projected increase in payroll and decrease in projected benefits paid.	341,000,000			
<b>Total change in Resource AME (Voted)</b>	<b>341,000,000</b>		<b>341,000,000</b>	
Increase in expected contribution income following projected increase in pensionable payroll.		-236,000,000		
<b>Total change in Net Cash Requirement</b>		<b>-236,000,000</b>	<b>-236,000,000</b>	

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	341,000,000	-	341,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	341,000,000	-	341,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-236,000,000</b>		

Supplementary 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.

£'000

£'000

<b>Net Cash Requirement</b>	<b>1,751,470</b>	<b>-236,000</b>	<b>1,515,470</b>
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## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	16,833,870	-5,539,900	11,293,970	-	-	-
<i>Of which:</i>								
A Civil superannuation								
-	-	-	16,833,870	-5,539,900	11,293,970	-	-	-
<b>Total Spending in AME</b>								
-	-	-	16,833,870	-5,539,900	11,293,970	-	-	-
<b>Total for Estimate</b>								
-	-	-	16,833,870	-5,539,900	11,293,970	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	16,833,870	-5,539,900	11,293,970	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>10,952,970</b>	<b>341,000</b>	<b>11,293,970</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-9,201,500</b>	<b>-577,000</b>	<b>-9,778,500</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-16,262,400	-561,000	-16,823,400
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	-16,000	7,044,900
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,751,470</b>	<b>-236,000</b>	<b>1,515,470</b>

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

£'000

	Plans
Gross Programme Costs	16,833,870
<i>Of which:</i>	
Increases in liability	11,359,400
Interest on scheme liability	5,464,000
Other expenditure	10,470
<i>Less:</i>	
Contributions received	-5,401,331
Transfers in	-82,269
Other income	-56,300
<b>Net Programme Costs</b>	<b>11,293,970</b>
<b>Total Net Operating Costs</b>	<b>11,293,970</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	11,293,970
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>11,293,970</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	11,293,970
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>11,293,970</b>

Part III: Note B - Analysis of Departmental Income	
	£'000
	Revised Plans
<b>Voted Resource AME</b>	<b>-5,539,900</b>
<i>Of which:</i>	
Programme	
Pensions	-5,539,900
<i>Of which:</i>	
A Civil superannuation	-5,539,900
Total Programme	-5,539,900
<b>Total Voted Resource Income</b>	<b>-5,539,900</b>

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

No CFER income or receipts are expected in 2020-21.

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

The Accounting Officer prepares resource accounts for each financial year.

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

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

In discharging these responsibilities, particular regard is given to:

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

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



## Royal Mail Statutory Pension Scheme

### Introduction

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
Increase to ensure sufficient resource in place to cover service cost of the Scheme.	100,000,000			
<b>Total change in Resource AME (Voted)</b>	<b>100,000,000</b>		<b>100,000,000</b>	
Increase to ensure sufficient cashflow in place to cover benefit payments.	4,000,000			
<b>Total change in Net Cash Requirement</b>	<b>4,000,000</b>		<b>4,000,000</b>	

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	100,000,000	-	100,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	100,000,000	-	100,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	4,000,000		

Supplementary 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.



£'000

£'000

<b>Net Cash Requirement</b>	<b>1,469,000</b>	<b>4,000</b>	<b>1,473,000</b>
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## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	969,300	-	969,300	-	-	-
<i>Of which:</i>								
A RMSPS Pension Scheme								
-	-	-	969,300	-	969,300	-	-	-
<b>Total Spending in AME</b>								
-	-	-	969,300	-	969,300	-	-	-
<b>Total for Estimate</b>								
-	-	-	969,300	-	969,300	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	969,300	-	969,300	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>869,300</b>	<b>100,000</b>	<b>969,300</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>599,700</b>	<b>-96,000</b>	<b>503,700</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-869,300	-100,000	-969,300
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	4,000	1,473,000
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,469,000</b>	<b>4,000</b>	<b>1,473,000</b>

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

	£'000
	Plans
Gross Programme Costs	969,300
<i>Of which:</i>	
Increases in liability	-
Interest on scheme liability	969,300
Other expenditure	-
<i>Less:</i>	
Contributions received	-
Transfers in	-
Other income	-
<b>Net Programme Costs</b>	<b>969,300</b>
<b>Total Net Operating Costs</b>	<b>969,300</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	969,300
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>969,300</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	969,300
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>969,300</b>

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

No income is expected in 2020-21.

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

No CFER income or receipts are expected in 2020-21.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Alex Chisholm
----------------------------	---------------

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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.

