
Central Government Supply Estimates 2021-22

Main Supply Estimates

May 2021



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Main Supply Estimates

for the year ending 31 March 2022

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TREASURY CHAMBERS
13 May 2021

JESSE NORMAN

Section 1.

Introduction

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

The main spending aggregates

3. The present basis for planning and controlling public expenditure was announced in the Economic and Fiscal Strategy Report 1998, *Stability and Investment in the Long Term (Cm 3978)* and the *Comprehensive Spending Review, Modern Public Services for Britain: Investing in Reform (Cm 4011)* and took effect from 1999-2000.
4. Total Managed Expenditure (TME) includes resource and capital Departmental Expenditure Limits (DEL) for which plans were set in the Spending Round 2020 and Annually Managed Expenditure (AME). AME is subject to annual review as part of the Budget process.
5. The main elements of DEL and AME that are not funded through the Supply Estimates are central government expenditure funded directly from other sources, e.g. the National Insurance Fund.

2021-22 Main Supply Estimates

6. The total resource and capital expenditure, for which authority is sought in the 2021-22 Main Estimates is £ 869.4 billion. This spending is broadly consistent with the Government's plans for public expenditure as a whole. Further information is contained in individual departmental Annual Reports and Accounts to be published in the summer.
7. **Table 1** below shows the total voted Supply provision sought for 2021-22 for Estimates, compared to the provision for 2020-21 and the outturn for 2019-20.
8. **Table 2** in Section 5 shows: the voted net resource and capital requirement within each of the budgetary boundaries; and the net cash requirements sought for each Estimate in 2021-22; the total provision for 2020-21; and the outturn for 2019-20.

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

	£ million		
	2021-22 ††	2020-21 †	2019-20 †
	Plans	Provisions	Outturn
Total Resource and Capital Departmental Expenditure Limit †††	476,274	537,085	366,020
Total Resource and Capital Annually Managed Expenditure	317,594	491,651	223,999
Total Net Budget	793,868	1,028,736	590,019
Total Non-Budget Expenditure	75,571	94,381	65,334
Total Resource and Capital in Estimates	869,439	1,123,117	655,353
Resource to cash adjustments	-134,102	-248,516	-141,491
Total Net cash requirement	735,337	874,601	513,862

† Figures for 2019-20 outturn and 2020-21 provision are adjusted for transfer, classification and machinery of government changes to reflect the 2021-22 Estimate structure.

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

††† Figures include grants paid to Academies which are voted by Parliament. See paragraph 3 of DFE's Estimate for further details.

9. The 2021-22 Main Estimates are presented in seven volumes. This volume covers central government departments. Separate booklets are being presented to Parliament by:

- the House of Commons: Administration;
- the Parliamentary Works Sponsor Body;
- the National Audit Office;
- the Electoral Commission;
- the Local Government Boundary Commission for England; and
- the Independent Parliamentary Standards Authority.

In-year controls

10. Parliament votes limits on:

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

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

Departmental Expenditure Limits (DEL)

12. Departments are expected to manage their resource and capital budgets within DEL. Failure to live within announced plans would be treated as a breach (as well as an Excess Vote) requiring investigation into its cause, an examination of the financial procedures of the department concerned and, where appropriate, a reduction in the corresponding DEL in future year(s).
13. Where there is an agreed change to a department's DEL, it must be announced to Parliament before the end of the financial year. This is usually done through the presentation of a Supplementary Estimate, which clearly identifies both voted and non-voted DEL totals. Where the department has a change to DEL, or the administration budget limit (see below), but doesn't require a Supplementary Estimate (perhaps because all the movements are non-voted) Parliament should be notified through a Written Ministerial Statement before the end of the financial year.
14. **Table 3** in Section 5 shows the control limits for all expenditure (voted and non-voted) within resource DEL for 2021-22 for the Main Estimates.

Administration budgets

15. Administration budgets are set for most civil service departments and their executive agencies and arm's length bodies (ALBs), unless specific exemptions have been agreed. Administration budgets are a subset of resource DEL. These budgets help drive economy and efficiency in the running of government itself. They cover the costs of all central government administration other than the costs of direct frontline service provision. Departments may, with Treasury approval, offset negative DEL income relating to their administrative activities against their administration budgets.
16. Administration budgets for 2021-22 for the Main Estimates are set out in **Table 4** in Section 5. All changes require the specific approval of the Treasury. Exceeding the administration budget would constitute a breach regardless of the position on overall resource DEL and would be subject to investigation, report and possible penalty similar to that described above for breaches of overall resource DEL. In addition, and although not a separate voted limit, any breach of the administration budget would also result in an Excess Vote.
17. **Table 5** in Section 5 shows the control limits for all expenditure (voted and non-voted) within capital DEL for 2021-22 for the Main Estimates.

'Clear Line of Sight' (Alignment) Reforms

18. The Clear Line of Sight (Alignment) reforms outlined in Cm 7567 of March 2009 simplified government's financial reporting to Parliament by aligning, as far as possible, the recording of government spending in Supply Estimates with departmental budgets and accounts. The reforms were approved by the House of Commons following a debate and vote in the House in July 2010, and commenced from April 2011. The main reforms were that:
 - Parliamentary controls over government spending should be aligned with the Treasury's budgeting controls, and all expenditure should be voted net of income;
 - Estimates and accounting boundaries were extended to accommodate the spending of ALBs classified to the Central Government sector;

- All non-voted departmental expenditure and income should be brought into the coverage of the Estimates.

19. Where complete alignment of Parliamentary controls, Departmental budgets and resource accounts is not practical, it is necessary for expenditure items to be reported differently in different documents. From 2016-17, the Department for Education's (DFE) Estimate and accounts will not wholly align to the budgets set by the Treasury. DFE's Estimates and Accounts now include the grant paid to Academies by DFE within the Estimate's Resource DEL and Capital DEL controls. The actual spending of Academies will instead be reported separately to Parliament on an Academic year basis.
20. DFE's budgeting controls as set by the Treasury, will continue to include the spending of Academies on a financial year basis whilst these entities remain classified to the Central Government Sector. DFE's Resource DEL and Capital DEL budgets as set by the Treasury (which include the spending of Academies) can be viewed in Tables 3 and 5 of this publication, whilst DFE's Resource AME budget can be viewed in Part III Note A of DFE's Estimate. The figures in DFE's Estimate are consistent with those presented in the Vote on Account 2021-22 publication (HC 1228) of February 2021.

Accounting Standard IFRS 16

21. Departments were to have adopted the new International Financial Reporting Standard (IFRS) 16 Leases in 2020-21. However, due to the coronavirus pandemic, mandatory adoption of the standard was delayed.
22. Two departments adopted the new standard from 2019-20: the Department for Transport (DfT) and the Department for Digital, Culture, Media and Sport (DCMS) following agreement with HM Treasury. These departments have material arm's length bodies within the departmental group applying the standard from 2019 to comply with regulatory requirements under which they produce their annual report and accounts.
23. Four further departments chose to adopt the standard from 2021-22. In this volume the Department for Business, Energy and Industrial Strategy (BEIS), the Ministry of Justice (MoJ), HM Land Registry (HMLR) and the Crown Prosecution Service (CPS) will show the budgetary impacts of the new leasing standard reflected in the amounts requested in their Supply Estimates.
24. The remainder of departments will have to adopt IFRS 16 in 2022-23.

Section 2.

Format of Supply Estimates

1. This section explains the format of Main Estimates. The format of Supplementary Estimates will be described in their introductory pages when they are published in the financial year.
2. A total of 51 Central Government Main Estimates are presented for 2021-22. There is a single Estimate for each department. Separate Estimates are produced for those public service pension schemes having their own resource accounts. In addition, there are six independent Estimates presented separately by the respective bodies: House of Commons Administration, the Parliamentary Works Sponsor Body, the National Audit Office, the Electoral Commission, the Independent Parliamentary Standards Authority and the Local Government Boundary Commission for England.

Structure

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

Introduction

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

Part I

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

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

Part II

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

capital requirement, adjusts for arm's length bodies, removes any non-cash items, reflects movements in working balances and removes non-voted budget items.

Part III – Other statements and notes

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

Contingent liabilities

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

Income

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

Publication date

23. In recent years, the Government has aimed to present the Main Estimates as soon as possible after the March/April Budget, subject to Parliament sitting. In 2017 the Budget was moved to November and then returned to March in 2020.

Section 3.

Parliamentary Procedure

Supply Procedure

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

Designation Order

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

for the Supplementary Estimates. An Order will list all bodies to be designated¹ and therefore removing a body that was included in an earlier Order for a financial year effectively removes the requirement for its consolidation in that financial year.

Vote on Account

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

Main Estimates

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

Supply and Appropriation Acts

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

Revised Estimates

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

Supplementary Estimates

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

Contingencies Fund

11. There is a cash-based Contingencies Fund, which may be used to finance urgent cash expenditure in anticipation of parliamentary approval of Estimates. Normally total advances outstanding at any one time must not exceed 2 per cent of the previous year's total cash Supply provision. Drawings on the Fund are repaid when Parliament has voted the additional cash (together with any associated resource and/or capital consumption). The Contingencies Fund limit has been exceptionally raised to 12 per cent for the 2021-22 financial year by the Contingencies Fund Act 2021.

¹ In some cases the bodies are included by category rather than named individually.

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

Accounts and audit

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

Excess Votes

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

Parliamentary debate

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

Parliamentary Timetable

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

Consolidated Fund standing services

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

Section 4.

The rules on the treatment of income in departmental Supply Estimates

Supply and Appropriation Act

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

Limitations on types of income

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

Resource income

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

- income from the European Union (EU) that finances current expenditure;
- income from licences and levies, treated as tax in the National Accounts, but which the Chief Secretary to the Treasury has agreed may be netted off² budgets. Note that although described as netting off, the income appears in the Estimate in normal income columns; and
- income from fines and penalties, where the Chief Secretary to the Treasury has agreed that they may be netted off budgets.

Capital income

5. The following types of income benefit the capital budget, that is, they may be used to reduce or eliminate the amount of resource requested for capital purposes:
 - income from fixed asset sales – limited to the net book value of the asset (not including any profit/loss on disposal);
 - income from National Lottery distributing bodies that finances capital expenditure;
 - capital grants from the private sector, including developer contributions and capital donations;
 - capital grants from the European Union (EU);
 - income from exercising an overage (claw-back) agreement;
 - income from sale of inventories (stocks) that score in the capital budget;
 - privatisation proceeds; and
 - income from the disposal of financial assets.

Limitation on amounts

6. In addition to the above types of income there are rules surrounding the amount of income that departments may use:
 - The Spending Round (SR) settlement set negative DEL income targets. Departments are allowed to retain up to 10 per cent of income receipts above the levels envisaged in the SR settlement. Note that this does not include the income of arm's length bodies (ALBs) which is netted off in Supply;
 - Any income in excess of the 10 per cent is treated as non-budget and must be surrendered to the Consolidated Fund; and
 - Where the SR settlement did not clearly set out an expected level of income, departments may retain total negative income up to 5 per cent of expenditure.

² 'Netting-off' is the usual term for this treatment in budgets but it does not imply net treatment in Estimates. The income appears in the Estimate in the normal way.

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

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

Describing the income: ambits

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

Section 5.

Summary of Supply Estimates

Table 2 Supply Estimates by department

	£'000		
	2021-22 Plans	2020-21 † Provisions	2019-20 † †† Outturn
Supply Estimates presented by HM Treasury			
Department of Health and Social Care			
Departmental Expenditure Limit			
Resource	154,371,370	177,932,014	111,221,759
Capital	8,529,590	12,917,869	7,015,244
Annually Managed Expenditure			
Resource	10,001,879	10,001,880	2,848,009
Capital	15,000	15,000	-5,563
Total Net Budget			
Resource	164,373,249	187,933,894	114,069,768
Capital	8,544,590	12,932,869	7,009,681
Non-Budget Expenditure	-	-	-
Net Cash Requirement	174,532,960	187,960,883	115,163,740
Department for Education			
Departmental Expenditure Limit			
Resource † † †	89,201,149	87,248,017	79,409,784
Capital † † †	5,614,900	5,377,680	4,864,441
Annually Managed Expenditure			
Resource	-3,960,339	4,205	-1,739,287
Capital	23,618,644	22,915,644	20,982,146
Total Net Budget			
Resource	85,240,810	87,252,222	77,670,497
Capital	29,233,544	28,293,324	25,846,587
Non-Budget Expenditure	-	-	-
Net Cash Requirement	97,771,867	92,564,298	83,575,583
Home Office			
Departmental Expenditure Limit			
Resource	13,257,572	14,720,186	11,385,000
Capital	890,527	869,826	717,352
Annually Managed Expenditure			
Resource	2,323,359	2,384,917	2,583,616
Capital	-	-	-
Total Net Budget			
Resource	15,580,931	17,105,103	13,968,616
Capital	890,527	869,826	717,352
Non-Budget Expenditure	-	-	-
Net Cash Requirement	16,462,734	17,939,599	14,678,066
National Crime Agency			
Departmental Expenditure Limit			
Resource	489,493	504,035	485,008
Capital	44,981	48,016	63,625
Annually Managed Expenditure			
Resource	75,000	100,000	40,538
Capital	-	-	-
Total Net Budget			
Resource	564,493	604,035	525,546
Capital	44,981	48,016	63,625
Non-Budget Expenditure	-	-	-
Net Cash Requirement	670,000	670,001	524,827

Table 2 Supply Estimates by department

	£'000		
	2021-22 Plans	2020-21 † Provisions	2019-20 † †† Outturn
Ministry of Justice			
Departmental Expenditure Limit			
Resource	9,262,444	9,361,951	8,220,234
Capital	1,718,265	1,076,681	491,425
Annually Managed Expenditure			
Resource	404,220	602,400	60,493
Capital	31,831	-	-
Total Net Budget			
Resource	9,666,664	9,964,351	8,280,727
Capital	1,750,096	1,076,681	491,425
Non-Budget Expenditure	-	-	-
Net Cash Requirement	10,774,195	10,235,525	8,106,212
Crown Prosecution Service			
Departmental Expenditure Limit			
Resource	675,656	613,899	556,043
Capital	6,205	2,800	205
Annually Managed Expenditure			
Resource	5,950	7,950	1,645
Capital	500	-	-
Total Net Budget			
Resource	681,606	621,849	557,688
Capital	6,705	2,800	205
Non-Budget Expenditure	-	-	-
Net Cash Requirement	664,481	610,568	543,273
Serious Fraud Office			
Departmental Expenditure Limit			
Resource	55,914	66,877	64,627
Capital	3,900	3,600	1,745
Annually Managed Expenditure			
Resource	2,500	1,000	-
Capital	-	-	-
Total Net Budget			
Resource	58,414	67,877	64,627
Capital	3,900	3,600	1,745
Non-Budget Expenditure	-	-	-
Net Cash Requirement	57,114	67,777	64,095
HM Procurator General and Treasury Solicitor			
Departmental Expenditure Limit			
Resource	11,638	15,288	12,233
Capital	2,000	2,900	5,027
Annually Managed Expenditure			
Resource	-	100	388
Capital	-	-	-
Total Net Budget			
Resource	11,638	15,388	12,621
Capital	2,000	2,900	5,027
Non-Budget Expenditure	-	-	-
Net Cash Requirement	15,328	16,378	12,473

Table 2 Supply Estimates by department

	£'000		
	2021-22 Plans	2020-21 † Provisions	2019-20 † †† Outturn
Ministry of Defence			
Departmental Expenditure Limit			
Resource	41,943,383	41,256,647	36,707,038
Capital	14,332,664	11,716,395	10,313,857
Annually Managed Expenditure			
Resource	1,519,000	2,719,285	59,831
Capital	-	-	-
Total Net Budget			
Resource	43,462,383	43,975,932	36,766,869
Capital	14,332,664	11,716,395	10,313,857
Non-Budget Expenditure	-	-	-
Net Cash Requirement	45,876,047	43,543,804	41,024,026
Security and Intelligence Agencies			
Departmental Expenditure Limit			
Resource	3,002,265	2,901,202	2,755,052
Capital	1,014,029	810,041	636,423
Annually Managed Expenditure			
Resource	39,050	39,050	438
Capital	-	-	-
Total Net Budget			
Resource	3,041,315	2,940,252	2,755,490
Capital	1,014,029	810,041	636,423
Non-Budget Expenditure	-	16,400	-
Net Cash Requirement	3,691,194	3,386,143	2,936,579
Foreign, Commonwealth and Development Office			
Departmental Expenditure Limit			
Resource	6,824,181	9,420,110	10,108,180
Capital	1,938,110	2,977,258	2,183,941
Annually Managed Expenditure			
Resource	181,043	703,486	-158,584
Capital	646,000	650,000	955,000
Total Net Budget			
Resource	7,005,224	10,123,596	9,949,596
Capital	2,584,110	3,627,258	3,138,941
Non-Budget Expenditure	-	-	-
Net Cash Requirement	10,008,041	13,022,118	13,533,748

Table 2 Supply Estimates by department

	£'000		
	2021-22 Plans	2020-21 † Provisions	2019-20 † †† Outturn
Ministry of Housing, Communities and Local Government			
Departmental Expenditure Limits - Housing and Communities			
Resource	2,989,214	3,251,064	2,479,436
Capital	8,822,195	10,485,773	8,272,083
Departmental Expenditure Limit - Local Government			
Resource	17,470,529	21,484,798	8,571,762
Capital	-	-	-
Annually Managed Expenditure			
Resource	15,241,568	18,630,370	18,193,464
Capital	-	-	-
Total Net Budget			
Resource	35,701,311	43,366,232	29,244,662
Capital	8,822,195	10,485,773	8,272,083
Non-Budget Expenditure	-	-	-
Net Cash Requirement	34,948,679	38,937,524	19,831,656
Department for Transport			
Departmental Expenditure Limit			
Resource	17,405,892	25,084,762	11,426,000
Capital	19,495,489	18,265,274	14,242,000
Annually Managed Expenditure			
Resource	3,194,602	2,408,629	1,816,000
Capital	85,245	469,601	10,000
Total Net Budget			
Resource	20,600,494	27,493,391	13,242,000
Capital	19,580,734	18,734,875	14,252,000
Non-Budget Expenditure	-	-	-
Net Cash Requirement	33,593,948	40,264,204	20,172,000
Department for Business, Energy and Industrial Strategy			
Departmental Expenditure Limit			
Resource	9,744,072	28,546,108	3,586,479
Capital	16,665,151	21,139,384	11,227,917
Annually Managed Expenditure			
Resource	25,552,449	22,684,526	19,483,001
Capital	1,741,491	32,270,198	5,500
Total Net Budget			
Resource	35,296,521	51,230,634	23,069,480
Capital	18,406,642	53,409,582	11,233,417
Non-Budget Expenditure	-	7,983	299,766
Net Cash Requirement	43,511,214	52,671,002	15,708,936
HM Land Registry			
Departmental Expenditure Limit			
Resource	375,982	346,357	-
Capital	132,668	40,211	-
Annually Managed Expenditure			
Resource	12,000	22,000	-
Capital	-	-	-
Total Net Budget			
Resource	387,982	368,357	-
Capital	132,668	40,211	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	436,801	398,001	-

Table 2 Supply Estimates by department

	£'000		
	2021-22 Plans	2020-21 † Provisions	2019-20 † †† Outturn
Department for Digital, Culture, Media and Sport			
Departmental Expenditure Limits			
Resource	2,011,356	3,832,686	1,690,014
Capital	1,018,450	1,200,933	550,695
Annually Managed Expenditure			
Resource	4,283,838	3,972,805	4,184,388
Capital	354,455	449,672	1,017,521
Total Net Budget			
Resource	6,295,194	7,805,491	5,874,402
Capital	1,372,905	1,650,605	1,568,216
Non-Budget Expenditure	-	-	-
Net Cash Requirement	6,868,132	8,479,599	5,465,573
Department for Environment, Food and Rural Affairs			
Departmental Expenditure Limit			
Resource	4,390,918	4,756,987	2,245,132
Capital	1,535,607	1,025,197	726,405
Annually Managed Expenditure			
Resource	298,465	1,340,925	698,383
Capital	14,507	16,507	3,092
Total Net Budget			
Resource	4,689,383	6,097,912	2,943,515
Capital	1,550,114	1,041,704	729,497
Non-Budget Expenditure	10,000	10,000	-1,316
Net Cash Requirement	6,230,410	5,395,081	2,831,236
Department for International Trade			
Departmental Expenditure Limit			
Resource	521,254	516,294	474,582
Capital	154,626	180,159	19,550
Annually Managed Expenditure			
Resource	3,000	6,000	778
Capital	-	-	-
Total Net Budget			
Resource	524,254	522,294	475,360
Capital	154,626	180,159	19,550
Non-Budget Expenditure	-	-	-
Net Cash Requirement	667,980	602,428	483,715
Department for Work and Pensions			
Departmental Expenditure Limit			
Resource	8,932,568	6,195,293	5,421,634
Capital	414,390	576,583	47,138
Annually Managed Expenditure			
Resource	105,257,112	107,194,442	84,638,161
Capital	456,078	674,100	390,335
Total Net Budget			
Resource	114,189,680	113,389,735	90,059,795
Capital	870,468	1,250,683	437,473
Non-Budget Expenditure	2,125,033	2,530,040	2,032,321
Net Cash Requirement	117,112,449	117,394,656	91,036,237

Table 2 Supply Estimates by department

	£'000		
	2021-22 Plans	2020-21 † Provisions	2019-20 † †† Outturn
HM Revenue and Customs			
Departmental Expenditure Limit			
Resource	5,820,921	4,740,784	4,033,011
Capital	659,132	563,734	335,028
Annually Managed Expenditure			
Resource	32,241,479	134,563,536	12,187,290
Capital	10	10	10
Total Net Budget			
Resource	38,062,400	139,304,320	16,220,301
Capital	659,142	563,744	335,038
Non-Budget Expenditure	-	1	-
Net Cash Requirement	43,528,340	139,590,709	16,257,704
HM Treasury			
Departmental Expenditure Limit			
Resource	277,368	344,891	346,230
Capital	8,300	18,311	139,429
Annually Managed Expenditure			
Resource	20,635,153	60,267,356	704,193
Capital	754,341	-1,635,462	-2,064,398
Total Net Budget			
Resource	20,912,521	60,612,247	1,050,423
Capital	762,641	-1,617,151	-1,924,969
Non-Budget Expenditure	-	-	-
Net Cash Requirement	5,435,590	-405,244	-7,511,312
Cabinet Office			
Departmental Expenditure Limit			
Resource	1,215,610	1,573,363	698,938
Capital	428,765	387,439	112,984
Annually Managed Expenditure			
Resource	1,500	320,224	17
Capital	-	-	-
Total Net Budget			
Resource	1,217,110	1,893,587	698,955
Capital	428,765	387,439	112,984
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,572,101	2,098,770	878,731
Scotland Office and Office of the Advocate General			
Departmental Expenditure Limit			
Resource	11,208	13,816	10,952
Capital	50	834	343
Annually Managed Expenditure			
Resource	-	-852	682
Capital	-	-	-
Total Net Budget			
Resource	11,208	12,964	11,634
Capital	50	834	343
Non-Budget Expenditure	31,655,920	46,247,591	31,548,469
Net Cash Requirement	31,667,075	46,262,126	31,560,175

Table 2 Supply Estimates by department

	£'000		
	2021-22 Plans	2020-21 † Provisions	2019-20 † †† Outturn
Wales Office			
Departmental Expenditure Limit			
Resource	5,126	5,319	4,681
Capital	30	80	45
Annually Managed Expenditure			
Resource	-	18	243
Capital	-	-	-
Total Net Budget			
Resource	5,126	5,337	4,924
Capital	30	80	45
Non-Budget Expenditure	20,313,844	22,960,821	15,337,546
Net Cash Requirement	20,318,794	22,966,018	15,342,040
Northern Ireland Office			
Departmental Expenditure Limit			
Resource	34,766	32,293	30,795
Capital	260	897	463
Annually Managed Expenditure			
Resource	1	566,560	-791
Capital	-	-	-
Total Net Budget			
Resource	34,767	598,853	30,004
Capital	260	897	463
Non-Budget Expenditure	21,465,938	22,602,339	16,117,000
Net Cash Requirement	22,065,478	22,632,013	16,139,675
National Savings and Investments			
Departmental Expenditure Limit			
Resource	185,670	167,870	118,944
Capital	660	661	-
Annually Managed Expenditure			
Resource	300	3,300	451
Capital	-	-	-
Total Net Budget			
Resource	185,970	171,170	119,395
Capital	660	661	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	192,480	172,491	113,892
Charity Commission			
Departmental Expenditure Limit			
Resource	30,250	29,200	27,175
Capital	2,200	2,200	2,062
Annually Managed Expenditure			
Resource	-	200	-
Capital	-	-	-
Total Net Budget			
Resource	30,250	29,400	27,175
Capital	2,200	2,200	2,062
Non-Budget Expenditure	-	-	-
Net Cash Requirement	30,433	29,374	26,986

Table 2 Supply Estimates by department

	£'000		
	2021-22 Plans	2020-21 † Provisions	2019-20 † †† Outturn
Competition and Markets Authority			
Departmental Expenditure Limit			
Resource	115,600	101,673	95,292
Capital	7,500	3,300	17,574
Annually Managed Expenditure			
Resource	10,000	10,000	2,629
Capital	-	-	-
Total Net Budget			
Resource	125,600	111,673	97,921
Capital	7,500	3,300	17,574
Non-Budget Expenditure	-	-	-
Net Cash Requirement	117,100	98,973	112,389
The Statistics Board			
Departmental Expenditure Limit			
Resource	517,685	501,381	307,999
Capital	10,000	13,500	6,835
Annually Managed Expenditure			
Resource	1,000	22,300	-1,865
Capital	-	-	-
Total Net Budget			
Resource	518,685	523,681	306,134
Capital	10,000	13,500	6,835
Non-Budget Expenditure	-	-	-
Net Cash Requirement	511,386	498,582	302,387
Office for Standards in Education, Children's Services and Skills			
Departmental Expenditure Limit			
Resource	138,159	133,609	130,782
Capital	3,500	5,300	3,826
Annually Managed Expenditure			
Resource	-25	295	-286
Capital	-	-	-
Total Net Budget			
Resource	138,134	133,904	130,496
Capital	3,500	5,300	3,826
Non-Budget Expenditure	-	-	-
Net Cash Requirement	136,786	134,036	131,946
Office for Qualifications and Examination Regulation			
Departmental Expenditure Limit			
Resource	25,136	22,826	19,241
Capital	400	781	169
Annually Managed Expenditure			
Resource	-	-	19
Capital	-	-	-
Total Net Budget			
Resource	25,136	22,826	19,260
Capital	400	781	169
Non-Budget Expenditure	-	-	-
Net Cash Requirement	25,315	23,836	19,400

Table 2 Supply Estimates by department

	£'000		
	2021-22 Plans	2020-21 † Provisions	2019-20 † †† Outturn
Food Standards Agency			
Departmental Expenditure Limit			
Resource	110,355	103,851	89,632
Capital	9,038	8,342	7,396
Annually Managed Expenditure			
Resource	9,603	9,603	3,923
Capital	-	-	-
Total Net Budget			
Resource	119,958	113,454	93,555
Capital	9,038	8,342	7,396
Non-Budget Expenditure	-	-	-
Net Cash Requirement	116,444	112,298	92,897
The National Archives			
Departmental Expenditure Limit			
Resource	45,000	38,385	35,997
Capital	4,600	3,760	2,836
Annually Managed Expenditure			
Resource	-	7	-10
Capital	-	-	-
Total Net Budget			
Resource	45,000	38,392	35,987
Capital	4,600	3,760	2,836
Non-Budget Expenditure	-	-	-
Net Cash Requirement	42,445	35,900	32,817
United Kingdom Supreme Court			
Departmental Expenditure Limit			
Resource	3,920	4,060	3,048
Capital	500	500	454
Annually Managed Expenditure			
Resource	1,000	1,000	-
Capital	-	-	-
Total Net Budget			
Resource	4,920	5,060	3,048
Capital	500	500	454
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,970	3,070	1,885
Government Actuary's Department			
Departmental Expenditure Limit			
Resource	1	2	-719
Capital	200	150	175
Annually Managed Expenditure			
Resource	50	50	2
Capital	-	-	-
Total Net Budget			
Resource	51	52	-717
Capital	200	150	175
Non-Budget Expenditure	-	-	-
Net Cash Requirement	122	-32	-383

Table 2 Supply Estimates by department

	£'000		
	2021-22 Plans	2020-21 † Provisions	2019-20 † †† Outturn
Office of Gas and Electricity Markets			
Departmental Expenditure Limit			
Resource	-7,300	14,801	648
Capital	1,500	4,300	318
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-7,300	14,801	648
Capital	1,500	4,300	318
Non-Budget Expenditure	-	5,900	-
Net Cash Requirement	12,068	10,416	-8,746
Office of Rail and Road			
Departmental Expenditure Limit			
Resource	3	4	3
Capital	720	720	5,219
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	3	4	3
Capital	720	720	5,219
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,000	9,999	-12
Water Services Regulation Authority			
Departmental Expenditure Limit			
Resource	150	151	-410
Capital	600	150	181
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	150	151	-410
Capital	600	150	181
Non-Budget Expenditure	-	-	-
Net Cash Requirement	5,753	5,000	-160
Export Credits Guarantee Department			
Departmental Expenditure Limit			
Resource	1	-499	911
Capital	1,600	800	135
Annually Managed Expenditure			
Resource	748,384	753,420	-217,744
Capital	1,881,142	1,486,958	307,710
Total Net Budget			
Resource	748,385	752,921	-216,833
Capital	1,882,742	1,487,758	307,845
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,143,186	1,696,390	-12,730

Table 2 Supply Estimates by department

	£'000		
	2021-22 Plans	2020-21 † Provisions	2019-20 † †† Outturn
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
Departmental Expenditure Limit			
Resource	33,287	30,091	27,097
Capital	2,000	2,100	2,076
Annually Managed Expenditure			
Resource	1,499	700	-164
Capital	-	-	-
Total Net Budget			
Resource	34,786	30,791	26,933
Capital	2,000	2,100	2,076
Non-Budget Expenditure	-	-	-
Net Cash Requirement	35,940	32,563	28,404
House of Lords			
Departmental Expenditure Limit			
Resource	148,133	135,710	134,513
Capital	71,771	40,565	53,779
Annually Managed Expenditure			
Resource	1	5,550	3,686
Capital	-	-	-
Total Net Budget			
Resource	148,134	141,260	138,199
Capital	71,771	40,565	53,779
Non-Budget Expenditure	-	-	-
Net Cash Requirement	206,625	163,579	173,462
House of Commons: Members			
Departmental Expenditure Limit			
Resource	17,195	17,195	15,928
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	17,195	17,195	15,928
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	17,175	17,080	16,364
Crown Estate Office			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	2,365	2,365	2,365
Capital	-	-	-
Total Net Budget			
Resource	2,365	2,365	2,365
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,357	2,357	2,357

Table 2 Supply Estimates by department

	£'000		
	2021-22 Plans	2020-21 † Provisions	2019-20 † †† Outturn
Armed Forces Pension and Compensation Schemes			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	6,490,778	6,782,024	6,847,690
Capital	-	-	-
Total Net Budget			
Resource	6,490,778	6,782,024	6,847,690
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,296,967	1,370,858	1,154,265
Foreign, Commonwealth and Development Office: Overseas Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	8,000	13,000	18,807
Capital	-	-	-
Total Net Budget			
Resource	8,000	13,000	18,807
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	49,500	54,600	55,928
National Health Service Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	33,706,361	29,053,269	23,040,141
Capital	-	-	-
Total Net Budget			
Resource	33,706,361	29,053,269	23,040,141
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-3,921,467	-3,102,464	-3,025,262
Teachers' Pensions Scheme (England and Wales)			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	17,873,811	16,481,367	15,561,872
Capital	-	-	-
Total Net Budget			
Resource	17,873,811	16,481,367	15,561,872
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,883,413	1,764,397	2,755,229

Table 2 Supply Estimates by department

	£'000		
	2021-22 Plans	2020-21 † Provisions	2019-20 † †† Outturn
UK Atomic Energy Authority Pension Schemes			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	196,900	224,270	295,655
Capital	-	-	-
Total Net Budget			
Resource	196,900	224,270	295,655
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	230,200	251,498	228,465
Ministry of Justice: Judicial Pensions Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	99,812	171,640	149,030
Capital	-	-	-
Total Net Budget			
Resource	99,812	171,640	149,030
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-120,414	-97,770	-123,517
Cabinet Office: Civil Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	10,832,230	11,293,970	9,533,925
Capital	-	-	-
Total Net Budget			
Resource	10,832,230	11,293,970	9,533,925
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,383,200	1,515,470	1,193,276
Royal Mail Statutory Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	699,000	969,300	1,554,392
Capital	-	-	-
Total Net Budget			
Resource	699,000	969,300	1,554,392
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,473,000	1,473,000	1,421,380

Table 2 Supply Estimates by department

	£'000		
	2021-22 Plans	2020-21 † Provisions	2019-20 † † † Outturn
Total (Supply Estimates presented by HM Treasury)			
Departmental Expenditure Limit			
Resource	391,665,094	446,065,351	302,950,685
Capital	83,547,073	89,775,004	62,070,400
Annually Managed Expenditure			
Resource	287,993,898	434,338,442	202,397,414
Capital	29,599,244	57,312,228	21,601,353
Total Net Budget			
Resource	679,658,992	880,403,793	505,348,099
Capital	113,146,317	147,087,232	83,671,753
Total Non-Budget Expenditure	75,570,735	94,381,075	65,333,786
Total Net cash requirement	734,355,936	873,579,482	513,051,907

Supply Estimates presented elsewhere † † † †

House of Commons: Administration

Departmental Expenditure Limit			
Resource	383,989	523,198	412,988
Capital	181,003	252,600	294,175
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	383,989	523,198	412,988
Capital	181,003	252,600	294,175
Non-Budget Expenditure	-	-	-
Net Cash Requirement	487,794	555,830	522,108

Parliamentary Works Sponsor Body

Departmental Expenditure Limit			
Resource	149,613	120,200	-
Capital	6,000	6,000	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	149,613	120,200	-
Capital	6,000	6,000	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	155,613	126,200	-

National Audit Office

Departmental Expenditure Limit			
Resource	80,200	75,900	68,300
Capital	2,300	1,500	973
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	80,200	75,900	68,300
Capital	2,300	1,500	973
Non-Budget Expenditure	-	-	-
Net Cash Requirement	79,802	75,107	66,997

Table 2 Supply Estimates by department

	£'000		
	2021-22 Plans	2020-21 † Provisions	2019-20 † †† Outturn
Electoral Commission			
Departmental Expenditure Limit			
Resource	17,158	20,289	19,094
Capital	713	1,536	879
Annually Managed Expenditure			
Resource	200	250	-15
Capital	-	-	-
Total Net Budget			
Resource	17,358	20,539	19,079
Capital	713	1,536	879
Non-Budget Expenditure	-	-	-
Net Cash Requirement	17,154	21,519	20,191
Independent Parliamentary Standards Authority			
Departmental Expenditure Limit			
Resource	238,591	239,555	200,694
Capital	452	1,941	140
Annually Managed Expenditure			
Resource	150	100	-170
Capital	-	-	-
Total Net Budget			
Resource	238,741	239,655	200,524
Capital	452	1,941	140
Non-Budget Expenditure	-	-	-
Net Cash Requirement	238,194	240,647	198,560
Local Government Boundary Commission for England			
Departmental Expenditure Limit			
Resource	2,257	2,230	1,986
Capital	50	50	23
Annually Managed Expenditure			
Resource	60	-	-
Capital	-	-	-
Total Net Budget			
Resource	2,317	2,230	1,986
Capital	50	50	23
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,306	2,216	2,106
Total (Supply Estimates presented elsewhere)			
Departmental Expenditure Limit			
Resource	871,808	981,372	703,062
Capital	190,518	263,627	296,190
Annually Managed Expenditure			
Resource	410	350	-185
Capital	-	-	-
Total Net Budget			
Resource	872,218	981,722	702,877
Capital	190,518	263,627	296,190
Total Non-Budget Expenditure	-	-	-
Total Net cash requirement	980,863	1,021,519	809,962

Table 2 Supply Estimates by department

	£'000		
	2021-22 Plans	2020-21 † Provisions	2019-20 † †† Outturn
Grand Total			
Departmental Expenditure Limit			
Resource	392,536,902	447,046,723	303,653,747
Capital	83,737,591	90,038,631	62,366,590
Annually Managed Expenditure			
Resource	287,994,308	434,338,792	202,397,229
Capital	29,599,244	57,312,228	21,601,353
Total Net Budget			
Resource	680,531,210	881,385,515	506,050,976
Capital	113,336,835	147,350,859	83,967,943
Total Non-Budget Expenditure	75,570,735	94,381,075	65,333,786
Total Net cash requirement	735,336,799	874,601,001	513,861,869

† Figures for 2019-20 outturn and 2020-21 provision are adjusted for transfer, classification and machinery of government changes to reflect the 2021-22 Estimate structure.

†† Outturn figures in this summary table have been taken from audited, published accounts, They may differ slightly from those in the Estimate where the department has yet to update the central database.

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

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

Table 3 Resource Departmental Expenditure Limits 2021-22

	£'000		
	Voted	Non-Voted	Total
Department †			
Department of Health and Social Care	154,371,370	23,443,279	177,814,649
Department for Education ††	62,620,662	28,486,077	91,106,739
Home Office	13,257,572	-	13,257,572
National Crime Agency	489,493	-	489,493
Ministry of Justice	9,262,444	147,263	9,409,707
Crown Prosecution Service	675,656	-	675,656
Serious Fraud Office	55,914	-	55,914
HM Procurator General and Treasury Solicitor	11,638	-	11,638
Ministry of Defence	41,943,383	-	41,943,383
Security and Intelligence Agencies	3,002,265	-	3,002,265
Foreign, Commonwealth and Development Office	6,824,181	608,000	7,432,181
MHCLG - Housing and Communities	2,989,214	-	2,989,214
MHCLG - Local Government	17,470,529	-	17,470,529
Department for Transport	17,405,892	13,996	17,419,888
Department for Business, Energy and Industrial Strategy	9,744,072	-990,000	8,754,072
HM Land Registry	375,982	-	375,982
Department for Digital, Culture, Media and Sport	2,011,356	-	2,011,356
Department for Environment, Food and Rural Affairs	4,390,918	-751	4,390,167
Department for International Trade	521,254	-	521,254
Department for Work and Pensions	8,932,568	479,083	9,411,651
HM Revenue and Customs	5,820,921	252,000	6,072,921
HM Treasury	277,368	2,130	279,498
Cabinet Office	1,215,610	84,400	1,300,010
Scotland Office and Office of the Advocate General	11,208	-	11,208
Wales Office	5,126	-	5,126
Northern Ireland Office	34,766	-	34,766
Scottish Government	-	29,839,185	29,839,185
Welsh Government	-	17,757,139	17,757,139
Northern Ireland Executive	-	14,806,210	14,806,210
National Savings and Investments	185,670	-	185,670
Charity Commission	30,250	-	30,250
Competition and Markets Authority	115,600	-	115,600
The Statistics Board	517,685	-	517,685
Office for Standards in Education, Children's Services and Skills	138,159	-	138,159
Office of Qualifications and Examinations Regulation	25,136	-	25,136
Food Standards Agency	110,355	-	110,355
The National Archives	45,000	-	45,000
United Kingdom Supreme Court	3,920	3,000	6,920
Government Actuary's Department	1	-	1
Office of Gas and Electricity Markets	-7,300	-	-7,300
Office of Rail and Road	3	-	3
Water Services Regulation Authority	150	-	150
Export Credits Guarantee Department	1	-	1
Office of the Parliamentary Commissioner for Administration and the Health Service	33,287	204	33,491
Commissioner for England			
House of Lords	148,133	-	148,133
House of Commons: Members	17,195	-	17,195
Sub-total Central Government	365,084,607	114,931,215	480,015,822

Table 3 Resource Departmental Expenditure Limits 2021-22

	£'000		
	Voted	Non-Voted	Total
Independent entities †††			
House of Commons: Administration	383,989	-	383,989
Parliamentary Works Sponsor Body	149,613	-	149,613
National Audit Office	80,200	320	80,520
Electoral Commission	17,158	200	17,358
Independent Parliamentary Standards Authority	238,591	-	238,591
Local Government Boundary Commission for England	2,257		2,257
Sub-total independent entities	871,808	520	872,328
Total	365,956,415	114,931,735	480,888,150

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

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

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

Table 4 Administration Budgets 2021-22

	£'000		
	Voted	Non-Voted	Total
Department			
Department of Health and Social Care	3,310,596	-	3,310,596
Department for Education ††	534,251	-	534,251
Home Office	342,710	-	342,710
National Crime Agency	37,461	-	37,461
Ministry of Justice	496,635	-	496,635
Crown Prosecution Service	40,577	-	40,577
Serious Fraud Office	9,385	-	9,385
HM Procurator General and Treasury Solicitor	11,422	-	11,422
Ministry of Defence	1,982,579	-	1,982,579
Security and Intelligence Agencies	82,250	-	82,250
Foreign, Commonwealth and Development Office	323,313	-	323,313
MHCLG - Housing and Communities	333,900	-	333,900
Department for Transport	360,220	92	360,312
Department for Business, Energy and Industrial Strategy	616,256	-	616,256
Department for Digital, Culture, Media and Sport	269,278	-	269,278
Department for Environment, Food and Rural Affairs	908,080	-	908,080
Department for International Trade	216,590	-	216,590
Department for Work and Pensions	909,487	-	909,487
HM Revenue and Customs	969,139	49,000	1,018,139
HM Treasury	266,441	-	266,441
Cabinet Office	615,436	-	615,436
Scotland Office and Office of the Advocate General	10,740	-	10,740
Wales Office	4,890	-	4,890
Northern Ireland Office	20,441	-	20,441
National Savings and Investments	185,670	-	185,670
Charity Commission	30,250	-	30,250
Competition and Markets Authority	26,640	-	26,640
Office for Standards in Education, Children's Services and Skills	18,215	-	18,215
Office of Qualifications and Examinations Regulation	15,510	-	15,510
Food Standards Agency	110,355	-	110,355
The National Archives	10,540	-	10,540
United Kingdom Supreme Court	1,020	-	1,020
Government Actuary's Department	1	-	1
Office of Gas and Electricity Markets	-7,300	-	-7,300
Office of Rail and Road	3	-	3
Water Services Regulation Authority	150	-	150
Export Credits Guarantee Department	1	-	1
Total	13,063,132	49,092	13,112,224

Table 5 Capital Departmental Expenditure Limits 2021-22

	£'000		
	Voted	Non-Voted	Total
Department †			
Department of Health and Social Care	8,529,590	-	8,529,590
Department for Education ††	4,517,600	1,097,300	5,614,900
Home Office	890,527	-	890,527
National Crime Agency	44,981	-	44,981
Ministry of Justice	1,718,265	-	1,718,265
Crown Prosecution Service	6,205	-	6,205
Serious Fraud Office	3,900	-	3,900
HM Procurator General and Treasury Solicitor	2,000	-	2,000
Ministry of Defence	14,332,664	-	14,332,664
Security and Intelligence Agencies	1,014,029	-	1,014,029
Foreign, Commonwealth and Development Office	1,938,110	-	1,938,110
MHCLG - Housing and Communities	8,822,195	-	8,822,195
Department for Transport	19,495,489	-	19,495,489
Department for Business, Energy and Industrial Strategy	16,665,151	-	16,665,151
HM Land Registry	132,668	-	132,668
Department for Digital, Culture, Media and Sport	1,018,450	-	1,018,450
Department for Environment, Food and Rural Affairs	1,535,607	-	1,535,607
Department for International Trade	154,626	-	154,626
Department for Work and Pensions	414,390	46,900	461,290
HM Revenue and Customs	659,132	-	659,132
HM Treasury	8,300	-	8,300
Cabinet Office	428,765	-	428,765
Scotland Office and Office of the Advocate General	50	-	50
Wales Office	30	-	30
Northern Ireland Office	260	-	260
Scottish Government	-	5,696,574	5,696,574
Welsh Government	-	2,610,054	2,610,054
Northern Ireland Executive	-	1,867,413	1,867,413
National Savings and Investments	660	-	660
Charity Commission	2,200	-	2,200
Competition and Markets Authority	7,500	-	7,500
The Statistics Board	10,000	-	10,000
Office for Standards in Education, Children's Services and Skills	3,500	-	3,500
Office of Qualifications and Examinations Regulation	400	-	400
Food Standards Agency	9,038	-	9,038
The National Archives	4,600	-	4,600
United Kingdom Supreme Court	500	-	500
Government Actuary's Department	200	-	200
Office of Gas and Electricity Markets	1,500	-	1,500
Office of Rail and Road	720	-	720
Water Services Regulation Authority	600	-	600
Export Credits Guarantee Department	1,600	-	1,600
Office of the Parliamentary Commissioner for Administration and the Health Service	2,000	-	2,000
Commissioner for England			
House of Lords	71,771	-	71,771
House of Commons: Members	-	-	-
Sub-total Central Government	82,449,773	11,318,241	93,768,014

Table 5 Capital Departmental Expenditure Limits 2021-22

	£'000		
	Voted	Non-Voted	Total
Independent entities †††			
House of Commons: Administration	181,003	-	181,003
Parliamentary Works Sponsor Body	6,000	-	6,000
National Audit Office	2,300	-	2,300
Electoral Commission	713	-	713
Independent Parliamentary Standards Authority	452	-	452
Local Government Boundary Commission for England	50	-	50
Sub-total independent entities	190,518	-	190,518
Total	82,640,291	11,318,241	93,958,532

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

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

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

Section 6.

Individual Main Estimates

Department of Health and Social Care

Introduction

1. The Parliamentary Estimate for 2021-22 consolidates Arm's Length Bodies (ALBs) under Section 4A of the Government Resources and Accounts Act 2000.
 - a. The Department's Resource Accounting Boundary includes all bodies categorised as "central government" by the Office for National Statistics. This means that the expenditure of bodies including, NHS Trusts, NHS Foundation Trusts and Executive ALBs are included in the Estimate.
 - b. The Estimate includes the budgeting boundaries, Resource and Capital Expenditure Limits and Resource and Capital Annually Managed Expenditure.
2. Given that all bodies within the Department of Health and Social Care Group are included in the Estimate, expenditure has been categorised into the following sectors:
 - a. NHS Commissioning Board (known as NHS England). Estimate section A records the net expenditure of this sector, NHS England administration, programme and capital expenditure including the expenditure of Clinical Commissioning Groups.
 - b. NHS Providers expenditure. This Estimate section records the net position of this sector.
 - c. DHSC Administration and Programme expenditure which includes all DHSC administration expenditure and programme expenditure on items such as European Economic Area Medical Costs.
 - d. Local Authorities including revenue programme Public Health funding.
 - e. Public Health bodies (Executive Agencies) which includes the administration, programme and capital expenditure of Public Health England and the UK Health Security Agency.
 - f. Health Education England which includes the administration, programme and capital expenditure of this Non Departmental Public Body.
 - g. Special Health Authorities which includes administration, programme and capital expenditure. A full list of Special Health Authorities is provided in Part III Note D.
 - h. Non Departmental Public Bodies. This Estimate section records the net position of this sector. This includes administration, programme and capital expenditure. A full list of Non Departmental Public Bodies is provided in Part III Note D.
 - i. Arm's Length and Other Bodies. This includes the Department of Health and Social Care owned companies and bodies which are not within the classifications of Estimate lines A to H.
 - j. The Department receives a proportion of National Insurance Contributions (NICs) as set out in the Social Security Act 1992. This receipt is treated as financing. As the authority for any spending financed by NICs is provided for in legislation, the proportion of the NHS Commissioning Board (known as NHS England) costs funded by NICs is reported as non-voted DEL
3. Expenditure that scores against the Annually Managed Expenditure control, such as provisions, certain impairments and Credit Guarantee Finance is set out in sections K to R.
4. The figures in the Estimate are based on the forecast consolidated income and expenditure position for each sector, after elimination of the forecast level of transactions between bodies within the DHSC Group.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	154,371,370,000	23,443,279,000	177,814,649,000
Capital	8,529,590,000	-	8,529,590,000
Annually Managed Expenditure			
Resource	10,001,879,000	-	10,001,879,000
Capital	15,000,000	-	15,000,000
Total Net Budget			
Resource	164,373,249,000	23,443,279,000	187,816,528,000
Capital	8,544,590,000	-	8,544,590,000
Non-Budget Expenditure		-	
Net cash requirement	174,532,960,000		

Amounts required in the year ending 31 March 2022 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, Public Health England and the UK Health Security Agency.

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, expenditure incurred in relation to Life sciences and EU Exit.

Governmental response to the coronavirus Covid-19 pandemic. This includes, but is not exhaustive: NHS Test and Trace, personal protective equipment, Covid-19 medicines, treatments and equipment and the supply, distribution and deployment of Covid-19 vaccines and associated activities.

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

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

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

Part I

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

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

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

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

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

Income arising from:

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

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

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

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

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

Income secured by counter fraud services from all sources.

Administration income from seconded officers, cost of legal proceedings, staff telephone calls, European fast stream programme. Recoveries and income from other government departments, recoveries and income from ALBs (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.

Part I

Annually Managed Expenditure:

Expenditure arising from:

Revenue and capital expenditure for hospital financing under Credit Guarantee Finance.

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

Governmental response to the coronavirus Covid-19 pandemic.

Income arising from:

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

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

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
Departmental Expenditure Limit			
Resource	154,371,370,000	74,821,559,000	79,549,811,000
Capital	8,529,590,000	4,276,995,000	4,252,595,000
Annually Managed Expenditure			
Resource	10,001,879,000	4,500,846,000	5,501,033,000
Capital	15,000,000	6,750,000	8,250,000
Non-Budget Expenditure	-	-	-
Net cash requirement	174,532,960,000	84,755,956,000	89,777,004,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
3,417,631	-107,035	3,310,596	152,544,874	-1,484,100	151,060,774	8,554,590	-25,000	8,529,590	177,932,014	12,917,869
<i>Of which:</i>										
A NHS Commissioning Board (NHS England) net expenditure										
1,773,000	-	1,773,000	30,819,834	-	30,819,834	300,654	-	300,654	33,757,461	475,726
B NHS Providers net expenditure										
-	-	-	86,000,000	-	86,000,000	5,921,000	-	5,921,000	89,240,000	7,165,511
C DHSC Programme and Admin expenditure										
1,023,116	-13,000	1,010,116	23,394,561	-1,126,000	22,268,561	1,847,154	-25,000	1,822,154	40,429,676	4,701,652
D Local Authorities (Public Health)										
-	-	-	3,526,500	-	3,526,500	-	-	-	4,205,000	-
E Public Health										
68,243	-13,569	54,674	1,062,832	-245,000	817,832	179,000	-	179,000	1,498,768	235,682
F Health Education England net										
59,119	-	59,119	1,509,000	-	1,509,000	2,000	-	2,000	1,545,660	2,000
G Special Health Authorities expenditure										
264,931	-80,466	184,465	2,737,209	-113,100	2,624,109	59,312	-	59,312	3,044,073	40,530
H Non Departmental Public Bodies net expenditure										
228,022	-	228,022	109,938	-	109,938	20,465	-	20,465	858,876	117,263
I Arm's Length and Other Bodies (Net)										
1,200	-	1,200	3,385,000	-	3,385,000	225,005	-	225,005	3,352,500	179,505
Non-voted expenditure										
-	-	-	23,443,279	-	23,443,279	-	-	-	22,823,176	-
<i>Of which:</i>										
J NHS Commissioning Board (NHS England) financed from NI Conts										
-	-	-	23,443,279	-	23,443,279	-	-	-	22,823,176	-
Total Spending in DEL										
3,417,631	-107,035	3,310,596	175,988,153	-1,484,100	174,504,053	8,554,590	-25,000	8,529,590	200,755,190	12,917,869
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	10,001,879	-	10,001,879	33,600	-18,600	15,000	10,001,880	15,000
<i>Of which:</i>										
K NHS Commissioning Board (NHS England) net expenditure										
-	-	-	100,000	-	100,000	-	-	-	100,000	-
L NHS Providers net expenditure										
-	-	-	1,100,000	-	1,100,000	-	-	-	1,100,000	-
M DHSC Programme and Admin expenditure										
-	-	-	329,313	-	329,313	33,600	-18,600	15,000	329,314	15,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
N Public Health										
-	-	-	5,000	-	5,000	-	-	-	5,000	-
O Health Education England net										
-	-	-	5,000	-	5,000	-	-	-	5,000	-
P Special Health Authorities expenditure										
-	-	-	8,406,566	-	8,406,566	-	-	-	8,406,566	-
Q Non Departmental Public Bodies net expenditure										
-	-	-	6,000	-	6,000	-	-	-	6,000	-
R Arm's Length and Other Bodies (Net)										
-	-	-	50,000	-	50,000	-	-	-	50,000	-
Total Spending in AME										
-	-	-	10,001,879	-	10,001,879	33,600	-18,600	15,000	10,001,880	15,000
Total for Estimate										
3,417,631	-107,035	3,310,596	185,990,032	-1,484,100	184,505,932	8,588,190	-43,600	8,544,590	210,757,070	12,932,869
<i>Of which:</i>										
Voted Expenditure										
3,417,631	-107,035	3,310,596	162,546,753	-1,484,100	161,062,653	8,588,190	-43,600	8,544,590	187,933,894	12,932,869
Non Voted Expenditure										
-	-	-	23,443,279	-	23,443,279	-	-	-	22,823,176	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	187,816,528	210,757,070	137,031,407
Net Capital Requirement	8,544,590	12,932,869	7,009,681
Accruals to cash adjustments	1,615,121	-12,905,880	-5,915,709
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-131,615,237	-137,955,502	-110,195,327
Add cash grant-in-aid	134,924,987	134,085,452	106,338,989
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-765,750	-1,099,950	-306,016
New provisions and adjustments to previous provisions	-12,703,548	-12,511,033	-4,622,993
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	807,000	-	-80,494
Increase (+) / Decrease (-) in debtors	-	-	-300,974
Increase (-) / Decrease (+) in creditors	7,000,000	1,000,000	87,678
Use of provisions	3,967,669	3,575,153	3,163,428
Removal of non-voted budget items	-23,443,279	-22,823,176	-22,961,639
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-23,443,279	-22,823,176	-22,961,639
Net Cash Requirement	174,532,960	187,960,883	115,163,740

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	3,417,631	3,290,448	2,380,248
<i>Less:</i>			
Administration DEL Income	-107,035	-68,961	-97,422
Net Administration Costs	3,310,596	3,221,487	2,282,826
Gross Programme Costs	188,134,032	210,411,446	137,815,781
<i>Less:</i>			
Programme DEL Income	-1,484,100	-1,287,463	-1,115,417
Programme AME Income	-	-	-12,943
Non-budget income	-	-	-
Net Programme Costs	186,649,932	209,123,983	136,687,421
Total Net Operating Costs	189,960,528	212,345,470	138,970,247
<i>Of which:</i>			
Resource DEL	173,560,034	196,633,037	130,721,368
Capital DEL	2,144,000	1,788,400	1,938,840
Resource AME	14,256,494	13,924,033	6,310,039
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-2,144,000	-1,788,400	-1,938,840
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	200,000	-
Total Resource Budget	187,816,528	210,757,070	137,031,407
<i>Of which:</i>			
Resource DEL	177,814,649	200,755,190	134,183,398
Resource AME	10,001,879	10,001,880	2,848,009
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	187,816,528	210,757,070	137,031,407

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-1,591,135	-1,356,424	-1,212,839
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-107,035	-68,961	-97,422
<i>Of which:</i>			
C DHSC Programme and Admin expenditure	-13,000	-13,000	-303
E Public Health	-13,569	-1,249	-17,328
G Special Health Authorities expenditure	-80,466	-54,712	-79,791
Total Administration	-107,035	-68,961	-97,422
Programme			
Sales of Goods and Services	-1,484,100	-1,287,463	-1,115,417
<i>Of which:</i>			
C DHSC Programme and Admin expenditure	-1,126,000	-656,790	-828,867
E Public Health	-245,000	-229,936	-175,283
G Special Health Authorities expenditure	-113,100	-400,737	-111,267
Total Programme	-1,484,100	-1,287,463	-1,115,417
Voted Resource AME	-	-	-12,943
<i>Of which:</i>			
Programme			
Interest and Dividends	-	-	-12,943
<i>Of which:</i>			
M DHSC Programme and Admin expenditure	-	-	-12,943
Total Programme	-	-	-12,943
Total Voted Resource Income	-1,591,135	-1,356,424	-1,225,782
Voted Capital DEL	-25,000	-36,000	-171,754
<i>Of which:</i>			
Programme			
Sales of Assets	-25,000	-36,000	-149,842
<i>Of which:</i>			
C DHSC Programme and Admin expenditure	-25,000	-36,000	-149,455
E Public Health	-	-	-241
G Special Health Authorities expenditure	-	-	-146
Repayments	-	-	-21,912
<i>Of which:</i>			
C DHSC Programme and Admin expenditure	-	-	-21,912
Total Programme	-25,000	-36,000	-171,754

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Capital AME	-18,600	-18,600	-
<i>Of which:</i>			
Programme			
Repayments	-18,600	-18,600	-
<i>Of which:</i>			
M DHSC Programme and Admin expenditure	-18,600	-18,600	-
Total Programme	-18,600	-18,600	-
Total Voted Capital Income	-43,600	-54,600	-171,754

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Chris Wormald
Additional Accounting Officers:	Shona Dunn
Executive Agency Accounting Officers:	
Michael Brodie	Public Health England
Chris Wormald	UK Health Security 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:	
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 (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
A	NHS Commissioning Board (known as NHS England)	32,592,834	300,654	126,222,488
F	Health Education England	1,568,119	2,000	4,370,119
H	Care Quality Commission	34,655	15,000	38,455
H	Health Research Authority	17,263	2,765	19,028
H	Human Fertilisation and Embryology Authority	1,798	100	1,298
H	Human Tissue Authority	1,021	100	871
H	Monitor (known as NHS Improvement)	38,000	1,000	34,000
H	National Institute for Health and Care Excellence	54,655	1,500	55,155
H	NHS Digital (The Health and Social Care Information Centre)	190,568	-	117,568
I	Community Health Partnerships †	290,700	6,000	26,000
I	Genomics England Limited †	4,000	77,000	77,000
I	Health and Care Professions Council	1,000	1,500	1,500
I	NHS Property Services †	751,000	110,000	110,000
I	Nursing and Midwifery Council	4,000	4,005	4,005
I	Professional Standards Authority for Health and Social Care	200	-	-
I	Supply Chain Coordination Limited †	2,335,300	26,500	26,500
K	NHS Commissioning Board (known as NHS England)	100,000	-	-
O	Health Education England	5,000	-	-
Q	Care Quality Commission	4,000	-	-
Q	NHS Digital (The Health and Social Care Information Centre)	2,000	-	-
R	Community Health Partnerships †	-15,000	-	-
R	NHS Property Services	65,000	-	-
Total ††		38,046,113	548,124	131,103,987

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

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

Part III: Note J - Staff Benefits

The Department has a Recognition and Reward 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

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	89,201,149,000	-	89,201,149,000
Capital	5,614,900,000	-	5,614,900,000
Annually Managed Expenditure			
Resource	-3,960,339,000	-	-3,960,339,000
Capital	23,618,644,000	-	23,618,644,000
Total Net Budget †			
Resource	85,240,810,000	-	85,240,810,000
Capital	29,233,544,000	-	29,233,544,000
Non-Budget Expenditure		-	
Net cash requirement	97,771,867,000		

Amounts required in the year ending 31 March 2022 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. Including 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, 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.

Expenditure relating to delivery of teacher assessments and student qualifications including support to other govt. Departments and National Executives.

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

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

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

Income arising from:

Administration and programme income in support of its objectives including:

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

Early Intervention Foundation receipts.

Interest receivable relating to Aggregator Vehicle plc.

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

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

Income relating to insolvency as a result of education administration.

Sales receipts and rental income streams from sites originally purchased for academies and free schools that are not required by the school, penalty income for missed delivery dates in construction contracts, repayments of grant overpaid in previous years or where required conditions of grant retention have not been met, repayments of loans issued to academies, receipts associated with the closure of departmental ALBs.

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

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

Part I

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 delivery of teacher assessments and student qualifications including receipts from other govt. Departments and National Executives.

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 and loan 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 and loan of staff to and from the Department in support of the response and loans and recoveries to support our ALBs.

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

Income arising from:

Repayment of student loans, including of principal and interest.

Receipts and levies from the Construction Industry Training Board and the Engineering Construction Industry Training Board.

Receipts from asset sales.

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

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

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

Department for Education will account for this Estimate.

Part I

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	89,201,149,000	32,011,068,000	57,190,081,000
Capital	5,614,900,000	2,526,705,000	3,088,195,000
Annually Managed Expenditure			
Resource	-3,960,339,000	-	-3,960,339,000
Capital	23,618,644,000	10,628,390,000	12,990,254,000
Non-Budget Expenditure	-	-	-
Net cash requirement	97,771,867,000	40,802,738,000	56,969,129,000

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

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
572,251	-38,000	534,251	88,753,209	-86,311	88,666,898	5,660,395	-45,495	5,614,900	87,246,617	5,377,680
<i>Of which:</i>										
A Activities to Support all Functions										
424,563	-38,000	386,563	78,962	-	78,962	69,503	-	69,503	410,115	38,936
B Early Years and Schools (Department)										
-	-	-	2,124,168	-	2,124,168	1,705,480	-25,223	1,680,257	2,331,615	1,930,694
C Early Years and Schools (ALB) (Net)										
1,866	-	1,866	-960	-	-960	-15,200	-	-15,200	2,630	-19,658
D Social Care, Mobility and Disadvantage (Department)										
-	-	-	413,245	-348	412,897	30,500	-	30,500	442,861	4,100
E Social Care, Mobility and Disadvantage (ALB) (Net)										
3,042	-	3,042	8,435	-	8,435	2,170	-	2,170	8,250	2,577
F Standards and Testing Agency										
2,815	-	2,815	32,550	-51	32,499	850	-	850	50,424	2,150
G Teaching Regulation Agency										
218	-	218	9,180	-68	9,112	-	-	-	8,020	-
H Education and Skills Funding Agency (ESFA)										
76,729	-	76,729	2,587,189	-216	2,586,973	191,134	-	191,134	2,422,595	26,724
I Grants to LA Schools										
-	-	-	31,233,492	-41,553	31,191,939	1,995,276	-3,307	1,991,969	30,874,167	1,291,701
J Grants to Academies										
-	-	-	26,580,487	-	26,580,487	1,100,265	-2,965	1,097,300	25,298,822	1,236,853
K Higher Education										
-	-	-	18,410,248	-43,107	18,367,141	46,648	-14,000	32,648	18,325,726	249,911
L Further Education										
-	-	-	5,797,674	-968	5,796,706	318,819	-	318,819	5,427,009	414,256
M Higher Education (ALB) (net)										
51,718	-	51,718	1,462,873	-	1,462,873	214,000	-	214,000	1,620,548	198,716
N Further Education (ALB) (net)										
11,300	-	11,300	15,666	-	15,666	950	-	950	23,835	720
Total Spending in DEL										
572,251	-38,000	534,251	88,753,209	-86,311	88,666,898	5,660,395	-45,495	5,614,900	87,246,617	5,377,680

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	25,707	-3,986,046	-3,960,339	24,114,770	-496,126	23,618,644	4,205	22,915,644
<i>Of which:</i>										
O Activities to Support all Functions (Department)										
-	-	-	-8,226	-	-8,226	-	-	-	10,188	-
P Executive Agencies										
-	-	-	300	-	300	-	-	-	464	-
Q Higher Education AME										
-	-	-	-30,580	-3,986,046	-4,016,626	23,951,634	-478,780	23,472,854	-30,889	22,736,120
R Further Education AME										
-	-	-	-	-	-	148,536	-17,346	131,190	-	178,763
S Higher Education (ALB) (net) AME										
-	-	-	2,839	-	2,839	-	-	-	-5,340	-
T Further Education (ALB) (net) AME										
-	-	-	61,374	-	61,374	14,600	-	14,600	29,782	761
Total Spending in AME										
-	-	-	25,707	-3,986,046	-3,960,339	24,114,770	-496,126	23,618,644	4,205	22,915,644
Total for Estimate										
572,251	-38,000	534,251	88,778,916	-4,072,357	84,706,559	29,775,165	-541,621	29,233,544	87,250,822	28,293,324
<i>Of which:</i>										
Voted Expenditure										
572,251	-38,000	534,251	88,778,916	-4,072,357	84,706,559	29,775,165	-541,621	29,233,544	87,250,822	28,293,324
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	85,240,810	87,250,822	77,670,462
Net Capital Requirement	29,233,544	28,293,324	25,846,594
Accruals to cash adjustments	-16,702,487	-22,981,248	-21,364,328
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,834,673	-1,862,821	-1,750,373
Add cash grant-in-aid	1,738,920	1,784,383	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-17,773,590	-22,825,146	-19,578,747
New provisions and adjustments to previous provisions	-11,344	-74,728	-80,058
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	1,124,350	-46,358	-60,950
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	53,850	43,422	105,800
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	97,771,867	92,562,898	82,152,728

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	572,251	565,547	530,392
<i>Less:</i>			
Administration DEL Income	-38,000	-43,667	-44,791
Net Administration Costs	534,251	521,880	485,601
Gross Programme Costs	94,313,590	97,359,318	87,997,494
<i>Less:</i>			
Programme DEL Income	-111,534	-350,891	-342,304
Programme AME Income	-3,986,046	-5,029,910	-5,484,359
Non-budget income	-	-	-
Net Programme Costs	90,216,010	91,978,517	82,170,831
Total Net Operating Costs	90,750,261	92,500,397	82,656,432
<i>Of which:</i>			
Resource DEL	89,166,869	87,145,343	79,325,450
Capital DEL	5,489,881	5,249,473	4,959,584
Resource AME	-3,906,489	105,479	-1,628,115
Capital AME	-	102	54
Non-budget	-	-	-541
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Academies Budgetary Expenditure	30,469,077	35,023,002	30,425,836
<i>Adjustments to remove:</i>			
Capital in the SOCNE	-5,489,881	-5,249,575	-4,959,638
Grants to devolved administrations	-	-	-
Grants to Academies	-26,580,487	-25,298,822	-22,903,706
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-19,570	-	-26,332
Total Resource Budget*	89,129,400	96,975,002	85,192,592
<i>Of which:</i>			
Resource DEL*	91,106,739	88,782,574	80,842,117
Resource AME*	-1,977,339	8,192,428	4,350,475
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Grants to Academies	26,580,487	25,298,822	22,903,706
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Academies Budgetary Expenditure	-30,469,077	-35,023,002	-30,425,836
Other adjustments	-	-	-
Total Resource (Estimate)	85,240,810	87,250,822	77,670,462

* 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

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-124,311	-363,738	-338,777
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-38,000	-29,391	-26,211
<i>Of which:</i>			
A Activities to Support all Functions	-38,000	-29,391	-26,211
Interest and Dividends	-	-	-1
<i>Of which:</i>			
A Activities to Support all Functions	-	-	-1
Other Grants	-	-	-2,782
<i>Of which:</i>			
A Activities to Support all Functions	-	-	-2,782
Other Income	-	-13,457	-15,797
<i>Of which:</i>			
A Activities to Support all Functions	-	-13,457	-15,646
H Education and Skills Funding Agency (ESFA)	-	-	-151
Taxation	-	-819	-
<i>Of which:</i>			
A Activities to Support all Functions	-	-819	-
Total Administration	-38,000	-43,667	-44,791
 Programme			
EU Grants Received	-	-140,000	-123,938
<i>Of which:</i>			
H Education and Skills Funding Agency (ESFA)	-	-140,000	-123,938
Sales of Goods and Services	-25,226	-76,129	-91,091
<i>Of which:</i>			
A Activities to Support all Functions	-	-50,147	-42,344
B Early Years and Schools (Department)	-	-	-11,750
D Social Care, Mobility and Disadvantage (Department)	-	-	-6
F Standards and Testing Agency	-30	-37	-19
K Higher Education	-25,196	-25,945	-36,972
Other Grants	-18,259	-60,380	-67,507
<i>Of which:</i>			
A Activities to Support all Functions	-	-	-456
B Early Years and Schools (Department)	-	-60,000	-60,848
D Social Care, Mobility and Disadvantage (Department)	-348	-380	-5,981
H Education and Skills Funding Agency (ESFA)	-	-	-222
K Higher Education	-17,911	-	-

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Other Income	-42,826	-43,562	-11,450
<i>Of which:</i>			
A Activities to Support all Functions	-	-457	-408
B Early Years and Schools (Department)	-	-	-1,769
D Social Care, Mobility and Disadvantage (Department)	-	-	-109
F Standards and Testing Agency	-21	-29	-25
G Teaching Regulation Agency	-68	-60	-99
H Education and Skills Funding Agency (ESFA)	-216	-358	-1,162
I Grants to LA Schools	-41,553	-40,949	-
K Higher Education	-	-709	-3,845
L Further Education	-968	-1,000	-4,033
Total Programme	-86,311	-320,071	-293,986
Voted Resource AME	-3,986,046	-5,029,910	-5,484,359
<i>Of which:</i>			
Programme			
Interest and Dividends	-3,986,046	-5,029,910	-5,484,359
<i>Of which:</i>			
Q Higher Education AME	-3,986,046	-5,029,910	-5,447,865
R Further Education AME	-	-	-36,494
Total Programme	-3,986,046	-5,029,910	-5,484,359
Total Voted Resource Income	-4,110,357	-5,393,648	-5,823,136
Voted Capital DEL	-45,495	-334,254	-107,253
<i>Of which:</i>			
Programme			
Sales of Assets	-	-254,696	-32,219
<i>Of which:</i>			
A Activities to Support all Functions	-	-254,696	-14,999
B Early Years and Schools (Department)	-	-	-12,635
L Further Education	-	-	-4,585
Other Grants	-25,223	-30,820	-48,204
<i>Of which:</i>			
B Early Years and Schools (Department)	-25,223	-30,782	-47,720
I Grants to LA Schools	-	-	-76
K Higher Education	-	-	-25
L Further Education	-	-38	-383
Other Income	-14,000	-15,152	-14,814
<i>Of which:</i>			
K Higher Education	-14,000	-15,152	-14,814

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Repayments	-6,272	-33,586	-12,016
<i>Of which:</i>			
H Education and Skills Funding Agency (ESFA)	-	-2,164	-6,512
I Grants to LA Schools	-3,307	-3,408	-2,226
J Grants to Academies	-2,965	-22,202	-
L Further Education	-	-5,812	-3,278
Total Programme	-45,495	-334,254	-107,253
Voted Capital AME	-496,126	-2,157,431	-2,116,045
<i>Of which:</i>			
Programme			
Repayments	-496,126	-2,157,431	-2,116,045
<i>Of which:</i>			
Q Higher Education AME	-478,780	-2,133,794	-2,096,880
R Further Education AME	-17,346	-23,637	-19,165
Total Programme	-496,126	-2,157,431	-2,116,045
Total Voted Capital Income	-541,621	-2,491,685	-2,223,298

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

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (NOT in the SoCNE)	-	-	-442	-442	-102	-102
Total	-	-	-442	-442	-102	-102

Detailed description of CFER sources

£'000

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Miscellaneous receipts	-	-	-442	-442	-102	-102
Total	-	-	-442	-442	-102	-102

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:	Susan Acland-Hood
Executive Agency Accounting Officers:	
Eileen Milner	Education and Skills Funding Agency
Alan Meyrick	Teaching Regulation Agency
Una Bennett	Standards and Testing Agency

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

ALB Accounting Officers:	
Mohammed Anwer	Aggregator Vehicle plc
Sarah Beale	Construction Industry Training Board
Chris Claydon	Engineering Construction Industry Training Board
Jennifer Coupland	Institute for Apprenticeships & Technical Education
Lara Newman	Located Property Ltd
Nicola Dandridge	Office for Students
Dame Rachel de Souza	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	-1249	-25,000	-
C	Located Property Ltd	2,155	9,800	11,955
E	Office of the Children's Commissioner	2,580	-	2,544
E	Social Work England	8,897	2,170	9,570
M	Office for Students	1,259,185	150,000	1,409,119
M	Student Loans Company	255,406	64,000	278,245
N	Institute for Apprenticeships and Technical Education	26,966	950	27,487
S	Student Loans Company	2,839	-	-
T	Construction Industry Training Board	60,900	14,500	-
T	Engineering Construction Industry Training Board	474	100	-
Total		1,618,153	216,520	1,738,920

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, and this is expected to be completed early in the FY 2021-22 (original date was March 2021). The asset has been valued at c£214m and 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
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
In respect of commercial lease of Free Schools Norwich.	110

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
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> <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> <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>	Unquantifiable
<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>	Unquantifiable
<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>	900
<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>	Unquantifiable

Home Office

Introduction

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

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	13,257,572,000	-	13,257,572,000
Capital	890,527,000	-	890,527,000
Annually Managed Expenditure			
Resource	2,323,359,000	-	2,323,359,000
Capital	-	-	-
Total Net Budget			
Resource	15,580,931,000	-	15,580,931,000
Capital	890,527,000	-	890,527,000
Non-Budget Expenditure	-		
Net cash requirement	16,462,734,000		

Amounts required in the year ending 31 March 2022 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.

Part I (continued)

Income arising from:

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

Identity management and data protection; passports and certificates.

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

Responsibility for and inspections of crown premises and emergency services.

Cyber-crime. Contributions for Police IT services.

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

Immigration Health Surcharge and Immigration Skills Charge.

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

Annually Managed Expenditure:

Expenditure arising from:

Pensions; and other non-cash items.

Home Office will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	13,257,572,000	6,778,977,000	6,478,595,000
Capital	890,527,000	333,608,000	556,919,000
Annually Managed Expenditure			
Resource	2,323,359,000	2,380,017,000	-56,658,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	16,462,734,000	9,468,022,000	6,994,712,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
439,095	-96,385	342,710	16,293,800	-3,378,938	12,914,862	890,527	-	890,527	14,720,186	869,826
<i>Of which:</i>										
A Science, Technology, Analysis, Research and Strategy										
33,127	-	33,127	73,729	-9,306	64,423	43,404	-	43,404	16,471	74,943
B Homeland Security										
49,048	-	49,048	1,282,912	-198,747	1,084,165	153,568	-	153,568	1,048,749	111,140
C Public Safety										
48,281	-2,325	45,956	10,186,755	-	10,186,755	131,137	-	131,137	9,814,844	102,775
D Migration and Borders										
38,496	-1,000	37,496	255,709	-76,500	179,209	157,880	-	157,880	130,928	113,565
E Customer Service (UKVI and HMPO)										
1,142	-	1,142	2,013,707	-2,868,491	-854,784	84,475	-	84,475	702,426	55,526
F Borders and Enforcement										
4,291	-	4,291	1,168,308	-64,000	1,104,308	169,526	-	169,526	698,001	124,725
G Corporate Enablers										
242,191	-93,060	149,131	754,468	-32,800	721,668	24,400	-	24,400	1,346,099	32,060
H Digital, Data and Technology										
-	-	-	419,375	-129,094	290,281	60,200	-	60,200	831,918	239,292
I Legal										
10,578	-	10,578	-	-	-	-	-	-	-	-
J Communications										
11,941	-	11,941	4,159	-	4,159	500	-	500	-	-
K Arms Length Bodies (Net)										
-	-	-	134,678	-	134,678	15,200	-	15,200	130,750	15,800
L Departmental Unallocated Provision										
-	-	-	-	-	-	50,237	-	50,237	-	-
Total Spending in DEL										
439,095	-96,385	342,710	16,293,800	-3,378,938	12,914,862	890,527	-	890,527	14,720,186	869,826
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	2,323,359	-	2,323,359	-	-	-	2,384,917	-
<i>Of which:</i>										
M Police and Fire Superannuation										
-	-	-	2,323,359	-	2,323,359	-	-	-	2,380,017	-
<i>AME Charges</i>										
-	-	-	-	-	-	-	-	-	4,900	-
Total Spending in AME										
-	-	-	2,323,359	-	2,323,359	-	-	-	2,384,917	-

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Total for Estimate										
439,095	-96,385	342,710	18,617,159	-3,378,938	15,238,221	890,527	-	890,527	17,105,103	869,826
<i>Of which:</i>										
Voted Expenditure										
439,095	-96,385	342,710	18,617,159	-3,378,938	15,238,221	890,527	-	890,527	17,105,103	869,826
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	15,580,931	17,105,103	13,968,616
Net Capital Requirement	890,527	869,826	717,352
Accruals to cash adjustments	-8,724	-35,330	-621,976
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-149,878	-128,650	-130,672
Add cash grant-in-aid	138,899	138,610	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-397,745	-442,490	-290,056
New provisions and adjustments to previous provisions	-	-22,800	-191,425
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-9,823
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	400,000	420,000	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	16,462,734	17,939,599	14,063,992

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

	£'000		
	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	439,095	418,119	379,488
<i>Less:</i>			
Administration DEL Income	-96,385	-60,698	-57,345
Net Administration Costs	342,710	357,421	322,143
Gross Programme Costs	18,782,759	18,705,624	17,159,952
<i>Less:</i>			
Programme DEL Income	-3,378,938	-1,846,208	-3,149,860
Programme AME Income	-	-	-
Non-budget income	-119,275	-41,567	-73,300
Net Programme Costs	15,284,546	16,817,849	13,936,792
Total Net Operating Costs	15,627,256	17,175,270	14,258,935
<i>Of which:</i>			
Resource DEL	13,257,572	14,720,186	11,385,000
Capital DEL	165,600	111,734	261,905
Resource AME	2,323,359	2,384,917	2,583,616
Capital AME	-	-	-
Non-budget	-119,275	-41,567	-73,300
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-165,600	-111,734	-261,905
Grants to devolved administrations	-	-	-101,714
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	119,275	41,567	73,300
Other adjustments	-	-	-
Total Resource Budget	15,580,931	17,105,103	13,968,616
<i>Of which:</i>			
Resource DEL	13,257,572	14,720,186	11,385,000
Resource AME	2,323,359	2,384,917	2,583,616
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	101,714
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-101,714
Total Resource (Estimate)	15,580,931	17,105,103	13,968,616

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-3,475,323	-1,906,906	-3,205,041
<i>Of which:</i>			
Administration			
EU Grants Received	-92,195	-57,373	-50,612
<i>Of which:</i>			
G: Corporate Enablers	-92,195	-57,373	-50,612
Sales of Goods and Services	-865	-	-2,487
<i>Of which:</i>			
A: Science, Technology, Analysis, Research and Strategy	-	-	367
C: Public Safety	-	-	-1,919
D: Migration and Borders	-	-	-152
F: Borders and Enforcement	-	-	-1
G: Corporate Enablers	-865	-	-775
I: Legal	-	-	-7
Other Income	-1,000	-1,000	-2,038
<i>Of which:</i>			
A: Science, Technology, Analysis, Research and Strategy	-	-	-477
B: Homeland Security	-	-	-508
C: Public Safety	-	-	-284
D: Migration and Borders	-1,000	-1,000	-1,000
G: Corporate Enablers	-	-	231
Taxation	-2,325	-2,325	-2,208
<i>Of which:</i>			
C: Public Safety	-2,325	-2,325	-2,208
Total Administration	-96,385	-60,698	-57,345
Programme			
EU Grants Received	-26,259	-11,759	-22,168
<i>Of which:</i>			
A: Science, Technology, Analysis, Research and Strategy	-	-	-611
F: Borders and Enforcement	-26,259	-	-
G: Corporate Enablers	-	-11,759	-21,557
Sales of Goods and Services	-1,857,232	-1,819,298	-2,391,635
<i>Of which:</i>			
A: Science, Technology, Analysis, Research and Strategy	-8,306	-	-40,713
B: Homeland Security	-	-	171
C: Public Safety	-	-	28
D: Migration and Borders	-75,250	-17,155	-
E: Customer Service (UKVI and HMPO)	-1,611,782	-1,773,689	-2,246,561
F: Borders and Enforcement	-	-	-9,083
G: Corporate Enablers	-32,800	-	-95,477
H: Digital, Data and Technology	-129,094	-28,454	-
Other Grants	-	-	-1
<i>Of which:</i>			
G: Corporate Enablers	-	-	-1

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Other Income	-563,388	410,357	-119,569
<i>Of which:</i>			
A: Science, Technology, Analysis, Research and Strategy	-1,000	-54,445	-14,120
B: Homeland Security	-14,747	-14,747	-18,466
C: Public Safety	-	-1,000	-842
D: Migration and Borders	-1,250	10,250	-10,481
E: Customer Service (UKVI and HMPO)	-523,378	604,014	-4,020
F: Borders and Enforcement	-23,013	-4,600	-13,097
G: Corporate Enablers	-	-40,578	-58,543
H: Digital, Data and Technology	-	-88,537	-
Taxation	-932,059	-425,508	-614,323
<i>Of which:</i>			
A: Science, Technology, Analysis, Research and Strategy	-	-261,595	-416,864
B: Homeland Security	-184,000	-	-
C: Public Safety	-	-156,000	-183,174
E: Customer Service (UKVI and HMPO)	-733,331	-	-28
F: Borders and Enforcement	-14,728	-	-941
G: Corporate Enablers	-	-7,913	-13,316
Total Programme	-3,378,938	-1,846,208	-3,147,696
Total Voted Resource Income	-3,475,323	-1,906,906	-3,205,041
Voted Capital DEL	-	-	-2,164
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-	-	-2,164
<i>Of which:</i>			
A: Science, Technology, Analysis, Research and Strategy	-	-	-1,047
F: Borders and Enforcement	-	-	-1,117
Total Programme	-	-	-2,164
Total Voted Capital Income	-	-	-2,164

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

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-119,275	-119,275	-41,567	-41,567	-73,300	-73,300
Total	-119,275	-119,275	-41,567	-41,567	-73,300	-73,300

Detailed description of CFER sources

£'000

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Consular premium	-119,275	-119,275	-41,567	-41,567	-73,300	-73,300
Total	-119,275	-119,275	-41,567	-41,567	-73,300	-73,300

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
K	College of Policing	49,090	5,000	49,090
K	Disclosure and Barring Service (DBS)	-600	6,000	6,000
K	Gangmasters Licensing Authority	6,923	1,000	7,123
K	Independent Police Complaints Commission	74,324	3,000	72,645
K	Office of the Immigration Services Commissic	3,841	-	3,841
K	Security Industry Authority	1,100	200	200
Total		134,678	15,200	138,899

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The Home Office has entered into the following quantifiable contingent liabilities by offering guarantees, indemnities or by giving letters of comfort. None of these is a contingent liability within the meaning of IAS 37 since the likelihood of a transfer of economic benefit in settlement is too remote.</p>	
Non-statutory liabilities	
Public Safety: Police and Fire liabilities arising from historic pension scheme reforms and subsequent, ongoing litigation	174,000
Indemnity provided to British Airports Authority (BAA) in respect of damage or injury caused to third parties from Borders and Enforcement 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). (Revalued at eur:GBP 1.1561)	8,650
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.

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>Borders and Enforcement New Detection Technology (NDT)</p> <p>The following minutes have been used to notify Parliament of the contingent liability relating to Borders and Enforcement NDT, dated:</p> <p>10 September 2003, 18 December 2003, 18 March 2004, 2 July 2004 and 30 August 2016.</p> <p>The minutes above refer to the following locations and NDT equipment which is loaned by the Department to recipients:</p> <ol style="list-style-type: none"> 1. Belgium (loan of motion detection equipment and building; and loan of passive millimetre wave imager trucks and reflector and thermal imaging equipment). 2. The Netherlands (loan of motion detection equipment and building/shelters; CO2 probes and Thermal imaging equipment). 3. France (loan of motion detection equipment and building/shelters; CO2 probes and loan of passive millimetre wave imager reflectors and ISO containers). <ul style="list-style-type: none"> i) Calais: Heartbeat equipment and building and Passive Millimetric Wave Imager ISO containers. Heartbeat equipment and two buildings in juxtaposed control zone commenced Spring 2004. ii) Coquelles: Heartbeat Detection Unit at the Euro tunnel operated in the juxtaposed control zone by the Home Office. Passive Millimetric Wave Imager ISO containers. Shelter for and Heartbeat detection equipment which is under control of, and operated by Borders and Enforcement in the juxtaposed control zone. iii) Dunkerque: Heartbeat building commenced Summer 2005. Heartbeat equipment and building operated by the Home Office in the juxtaposed control zone and commenced operation in Spring 2004. iv) Ostend: Heartbeat shelters. v) St. Malo: CO2 probes to be operated by French operators. vi) Vlissingen: Heartbeat equipment and shelters. vii) Zeebrugge: Two further Heartbeat buildings and one Passive Millimetric Wave Imager ISO container. <p>The minutes also refer to the following:</p> <p>Indemnity in respect of the deployment and/or demonstration of NDT by Borders and Enforcement in Europe. Within the scope of this indemnity "Europe" is defined as the member states of the Organisation for Security and Co-operation in Europe (OSCE); those North African and Middle Eastern countries with which the OSCE has special relationships. (Algeria, Israel, Jordan, Morocco and Tunisia); and those countries which participate in Euro-Mediterranean dialogue with the Council of Europe (Libya, Syria, Lebanon and the Palestinian Authority).</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>Credit Industry Fraud Avoidance Service (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>Past 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 cost of defending any claim, including, where unsuccessful, any damages and claimants cost raised against the Chair, current and former members of the Panel and any person engaged at any time to provide assistance to the Panel, against any civil liability for any act done or omission made in good faith, in the execution of his or her duties, or in the purported execution of his or her duties.</p>	

National Crime Agency

Introduction

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

1. To enhance the intelligence picture of existing and emerging serious and organised crime threats to the UK.
2. To lead, task and coordinate the operational response against agreed priority threats, ensuring the right resources are targeted where they will have the greatest impact.
3. To operate proactively at the high end of high risk, undertaking significant investigations resulting in disruption of threats by the most effective means.
4. To develop and deliver specialist serious and organised crime capabilities and services where this is best done nationally; enabling their availability where and when needed for the benefit of all UK law enforcement.
5. To enhance our capability and credibility by recruiting and retaining talented officers and enabling them with the right skills, facilities, data and technology to operate productively and effectively.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	489,493,000	-	489,493,000
Capital	44,981,000	-	44,981,000
Annually Managed Expenditure			
Resource	75,000,000	-	75,000,000
Capital	-	-	-
Total Net Budget			
Resource	564,493,000	-	564,493,000
Capital	44,981,000	-	44,981,000
Non-Budget Expenditure	-		
Net cash requirement	670,000,000		

Amounts required in the year ending 31 March 2022 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.

Part I

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 NCA's strategy and the law enforcement family.

Provision of training to both internal and external parties.

Activity to ensure the effective operation of the organisation during transition and after exiting the European Union including but not limited to contingency planning, amending information systems, implementation of new systems and processes and surge staff to new deployments as required.

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.

Work in support of HM Government plans for negotiation of new deals with other countries after exiting the European Union.

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 or by negotiation with third parties, 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.

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 third parties who provide the agency with funds to deliver specific and mutually agreed objectives.

Income relating to costs incurred to ensure the effective operation of the organisation during transition and after exiting the European Union including but not limited to contingency planning, amending information systems, implementation of new systems and processes and surging staff to new deployments as required.

Recovery of costs incurred for work in support of HM Government plans for a negotiation of new deals with other countries after exiting the European Union.

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 I

 £

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	489,493,000	210,605,000	278,888,000
Capital	44,981,000	22,543,000	22,438,000
Annually Managed Expenditure			
Resource	75,000,000	33,750,000	41,250,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	670,000,000	301,500,000	368,500,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
47,573	-10,112	37,461	693,086	-241,054	452,032	126,733	-81,752	44,981	504,035	48,016
<i>Of which:</i>										
A National Crime Agency										
47,573	-10,112	37,461	693,086	-241,054	452,032	126,733	-81,752	44,981	504,035	48,016
Total Spending in DEL										
47,573	-10,112	37,461	693,086	-241,054	452,032	126,733	-81,752	44,981	504,035	48,016
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	75,000	-	75,000	-	-	-	100,000	-
<i>Of which:</i>										
B National Crime Agency AME										
-	-	-	75,000	-	75,000	-	-	-	100,000	-
Total Spending in AME										
-	-	-	75,000	-	75,000	-	-	-	100,000	-
Total for Estimate										
47,573	-10,112	37,461	768,086	-241,054	527,032	126,733	-81,752	44,981	604,035	48,016
<i>Of which:</i>										
Voted Expenditure										
47,573	-10,112	37,461	768,086	-241,054	527,032	126,733	-81,752	44,981	604,035	48,016
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	564,493	604,035	525,546
Net Capital Requirement	44,981	48,016	63,625
Accruals to cash adjustments	60,526	17,950	-64,344
<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	-68,100	-56,674
New provisions and adjustments to previous provisions	-75,000	-100,000	-7,743
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-130	-130	-9,712
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	16,403
Increase (-) / Decrease (+) in creditors	194,456	186,180	-7,214
Use of provisions	-	-	596
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	670,000	670,001	524,827

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	47,573	44,417	36,408
<i>Less:</i>			
Administration DEL Income	-10,112	-6,974	-
Net Administration Costs	37,461	37,443	36,408
Gross Programme Costs	768,086	760,784	584,407
<i>Less:</i>			
Programme DEL Income	-322,356	-275,494	-117,504
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	445,730	485,290	466,903
Total Net Operating Costs	483,191	522,733	503,311
<i>Of which:</i>			
Resource DEL	489,493	504,035	485,008
Capital DEL	-81,302	-81,302	-22,235
Resource AME	75,000	100,000	40,538
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	81,302	22,235
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	564,493	604,035	525,546
<i>Of which:</i>			
Resource DEL	489,493	504,035	485,008
Resource AME	75,000	100,000	40,538
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	564,493	604,035	525,546

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-251,166	-201,166	-95,269
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-10,112	-6,974	-
<i>Of which:</i>			
A: National Crime Agency	-10,112	-6,974	-
Total Administration	-10,112	-6,974	-
Programme			
Sales of Goods and Services	-241,054	-194,192	-82,127
<i>Of which:</i>			
A: National Crime Agency	-241,054	-194,192	-82,127
Other Grants	-	-	-6,602
<i>Of which:</i>			
A: National Crime Agency	-	-	-6,602
Other Income	-	-	-215
<i>Of which:</i>			
A: National Crime Agency	-	-	-215
Taxation	-	-	-6,325
<i>Of which:</i>			
A: National Crime Agency	-	-	-6,325
Total Programme	-241,054	-194,192	-95,269
Total Voted Resource Income	-251,166	-201,166	-95,269
Voted Capital DEL	-81,752	-81,752	-22,409
<i>Of which:</i>			
Programme			
Sales of Assets	-450	-450	-174
<i>Of which:</i>			
A: National Crime Agency	-450	-450	-174
Other Grants	-81,302	-81,302	-22,235
<i>Of which:</i>			
A: National Crime Agency	-81,302	-81,302	-22,235
Total Programme	-81,752	-81,752	-22,409
Total Voted Capital Income	-81,752	-81,752	-22,409

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Lynne Owens DCB CBE QPM MA

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

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Indemnities issued to third parties for the use of their facilities for Firearms training and other indemnities, 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	Interpol subscription subject to exchange rate variation	2,621

Ministry of Justice

Introduction

1. This Main Estimate covers costs of the Ministry of Justice, Policy, Corporate Services and the associated offices, Her Majesty's Prison and Probation Service, Her Majesty's Courts and Tribunals Service, the Legal Aid Agency and the administration of private monies through the Office of the Public Guardian.
2. It covers costs of the Youth Justice Board, Criminal Injuries Compensation Authority, Parole Board, Criminal Cases Review Commission, Judicial Appointments Commission, Office for Legal Complaints, Legal Services Board, Independent Monitoring Authority and Gov Facility Service Limited.
3. It covers the provision for the cost of acquitted defendants, private prosecution costs and witnesses' allowances payable from central funds and specific grants to the costs of magistrates' courts.
4. The salaries of the higher judicial and district judges are met directly from the Consolidated Fund. This expenditure is estimated at £166m for 2021-22. Total voted and non-voted judicial costs are estimated at £607m.
5. Further details of the expenditure contained in this Main Estimate can be found in the Ministry of Justice 2020-21 Annual Report and Accounts.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	9,262,444,000	147,263,000	9,409,707,000
Capital	1,718,265,000	-	1,718,265,000
Annually Managed Expenditure			
Resource	404,220,000	-	404,220,000
Capital	31,831,000	-	31,831,000
Total Net Budget			
Resource	9,666,664,000	147,263,000	9,813,927,000
Capital	1,750,096,000	-	1,750,096,000
Non-Budget Expenditure	-		
Net Cash Requirement	10,774,195,000		

Amounts required in the year ending 31 March 2022 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 and associated offices including the Office of the Accountant General; administration of judicial pay and of the Judicial Pensions Scheme.

Policy and activities relating to the justice system including: civil, family and criminal justice; support for victims and witnesses; miscarriages of justice; judicial and legal services policy.

Policy and activities related to coroner, burial and cremation services including the administration of the Children's Funeral Fund.

Policy and activities relating to sentencing and offender reform, including prison, probation and youth justice; support for youth, women and vulnerable offenders; commissioning of prison, probation, youth custody services including safety and security.

Policy and activities relating to human rights, both domestic and in relation to the UK's international obligations; management of the Government's constitutional relationship with the Crown Dependencies; European and international business in the justice field including costs arising from UK's exit of the European Union.

Payments in respect of public inquests and inquiries; fee refund schemes; grants and other payments to Police and Crime Commissioners, local authorities, other justice system partners, support providers and public sector bodies.

Compensation to judicial office holders, including payments in lieu of pension where this cannot be met by the Judicial Pensions Scheme.

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:

Income related to the activities of Her Majesty's Courts and Tribunals Service, including Civil and Family Court fee income; Tribunals fee income; Probate Fee Income.

Fine income, including retention of legacy criminal court charging income; 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.

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.

Fees charged by the Public Trustee, Office of the Public Guardian and Court of Protection.

Income related to the activities of the Legal Aid Agency including, client contributions, recoveries, interest and grants from other third parties; and repayment of criminal injuries compensation.

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.

Legal services regulation; judicial superannuation contributions and receipts from the Judicial Pensions 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.

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

Additional Universal Credit expenditure associated with the early release of prisoners.

Ministry of Justice will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	9,262,444,000	3,945,253,000	5,317,191,000
Capital	1,718,265,000	627,750,000	1,090,515,000
Annually Managed Expenditure			
Resource	404,220,000	186,480,000	217,740,000
Capital	31,831,000	-	31,831,000
Non-Budget Expenditure	-	-	-
Net Cash Requirement	10,774,195,000	4,484,565,000	6,289,630,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
538,443	-41,808	496,635	10,405,540	-1,639,731	8,765,809	1,718,265	-	1,718,265	9,361,951	1,076,681
<i>Of which:</i>										
A Policy, Corporate Services and Associated Offices										
460,291	-39,635	420,656	1,003,496	-1,223,248	-219,752	90,751	-	90,751	606,708	239,791
B HM Prison and Probation Service										
25,980	-848	25,132	4,884,103	-206,555	4,677,548	1,151,686	-	1,151,686	4,673,975	533,102
C HM Courts and Tribunals Service										
19,325	-	19,325	2,072,800	-66,623	2,006,177	459,317	-	459,317	1,901,979	300,290
D Legal Aid Agency										
17,283	-	17,283	1,945,630	-54,415	1,891,215	3,543	-	3,543	1,782,358	-
E Criminal Injuries Compensation Authority Agency										
1,540	-1,325	215	152,254	-14,590	137,664	100	-	100	138,458	83
F Office of the Public Guardian										
-	-	-	66,293	-74,300	-8,007	5,254	-	5,254	-14,650	100
G Children and Family Court Advisory and Support Service (Net)										
5,330	-	5,330	130,491	-	130,491	5,622	-	5,622	127,339	431
H Criminal Cases Review Commission (Net)										
570	-	570	6,733	-	6,733	868	-	868	6,351	710
I Judicial Appointments Commission (Net)										
443	-	443	8,218	-	8,218	250	-	250	7,746	500
J Legal Services Board (Net)										
-	-	-	4,014	-	4,014	24	-	24	3,923	24
K Office for Legal Complaints (Net)										
-	-	-	14,485	-	14,485	250	-	250	13,252	250
L Parole Board (Net)										
1,396	-	1,396	22,082	-	22,082	-	-	-	21,080	570
M Youth Justice Board (Net)										
3,039	-	3,039	91,242	-	91,242	600	-	600	87,016	830
N Independent Monitoring Authority for the Citizens' Rights Agreements (Net)										
3,246	-	3,246	3,699	-	3,699	-	-	-	5,978	-
<i>Gov Facility Services Limited (Net)</i>										
-	-	-	-	-	-	-	-	-	438	-

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Non-voted expenditure										
-	-	-	165,763	-18,500	147,263	-	-	-	137,856	-
<i>Of which:</i>										
O Higher Judiciary Judicial Salaries										
-	-	-	165,763	-	165,763	-	-	-	155,031	-
P Office for Legal Complaints/Legal Services Board - Consolidated Fund Extra Receipts										
-	-	-	-	-18,500	-18,500	-	-	-	-17,175	-
Total Spending in DEL										
538,443	-41,808	496,635	10,571,303	-1,658,231	8,913,072	1,718,265	-	1,718,265	9,499,807	1,076,681
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	404,220	-	404,220	31,831	-	31,831	602,400	-
<i>Of which:</i>										
Q Policy, Corporate Services and Associated Offices										
-	-	-	84,490	-	84,490	22,672	-	22,672	242,255	-
R HM Prison and Probation Service										
-	-	-	175,000	-	175,000	-	-	-	75,000	-
S HM Courts and Tribunals Service										
-	-	-	81,488	-	81,488	6,871	-	6,871	71,400	-
T Legal Aid Agency										
-	-	-	17,000	-	17,000	-	-	-	147,658	-
U Criminal Injuries Compensation Authority Agency										
-	-	-	30,000	-	30,000	-	-	-	50,000	-
V Office of the Public Guardian										
-	-	-	300	-	300	1,088	-	1,088	300	-
W Children and Family Court Advisory and Support Service (Net)										
-	-	-	15,319	-	15,319	1,200	-	1,200	15,319	-
X Criminal Cases Review Commission (Net)										
-	-	-	258	-	258	-	-	-	258	-
Y Parole Board (Net)										
-	-	-	165	-	165	-	-	-	130	-
Z Youth Justice Board (Net)										
-	-	-	200	-	200	-	-	-	80	-
Total Spending in AME										
-	-	-	404,220	-	404,220	31,831	-	31,831	602,400	-
Total for Estimate										
538,443	-41,808	496,635	10,975,523	-1,658,231	9,317,292	1,750,096	-	1,750,096	10,102,207	1,076,681
<i>Of which:</i>										
Voted Expenditure										
538,443	-41,808	496,635	10,809,760	-1,639,731	9,170,029	1,750,096	-	1,750,096	9,964,351	1,076,681
Non Voted Expenditure										
-	-	-	165,763	-18,500	147,263	-	-	-	137,856	-

Part II: Resource to cash reconciliation

	£'000		
	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	9,813,927	10,102,207	8,424,519
Net Capital Requirement	1,750,096	1,076,681	491,925
Accruals to cash adjustments	-642,565	-805,507	-676,074
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-319,744	-292,225	-277,201
Add cash grant-in-aid	284,608	266,802	253,511
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-870,951	-753,471	-551,722
New provisions and adjustments to previous provisions	-139,758	-	-1,913,971
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-48,128
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-4,819
Increase (+) / Decrease (-) in debtors	-	-	17,893
Increase (-) / Decrease (+) in creditors	640,000	410,000	-92,921
Use of provisions	-236,720	-436,613	1,941,284
Removal of non-voted budget items	-147,263	-137,856	-134,138
<i>Of which:</i>			
Consolidated Fund Standing Services	-165,763	-155,031	-159,886
Other adjustments	18,500	17,175	25,728
Net Cash Requirement	10,774,195	10,235,525	8,106,232

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	538,443	511,556	454,993
<i>Less:</i>			
Administration DEL Income	-41,808	-44,616	-54,986
Net Administration Costs	496,635	466,940	400,007
Gross Programme Costs	10,722,861	10,909,247	11,456,721
<i>Less:</i>			
Programme DEL Income	-1,658,231	-1,273,906	-1,706,495
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	9,064,630	9,635,341	9,750,226
Total Net Operating Costs	9,561,265	10,102,281	10,150,233
<i>Of which:</i>			
Resource DEL	9,409,707	9,951,949	8,113,204
Capital DEL	-	74	2,615
Resource AME	151,558	150,258	2,034,414
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	-2,615
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	252,662	-	-1,723,099
Total Resource Budget	9,813,927	10,102,207	8,424,519
<i>Of which:</i>			
Resource DEL	9,409,707	9,499,807	8,302,134
Resource AME	404,220	602,400	122,385
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	18,500	17,175	25,728
Other adjustments	-18,500	-17,175	-25,728
Total Resource (Estimate)	9,813,927	10,102,207	8,424,519

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-1,681,539	-1,301,347	-1,759,314
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-41,808	-44,616	-14,221
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-39,635	-42,443	-11,434
B HM Prison and Probation Service	-848	-848	-1,381
C HM Courts and Tribunals Service	-	-	-9
D Legal Aid Agency	-	-	-69
E Criminal Injuries Compensation Authority Agency	-1,325	-1,325	-1,328
Other Income	-	-	-40,765
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-	-	-40,637
B HM Prison and Probation Service	-	-	-120
D Legal Aid Agency	-	-	-8
Total Administration	-41,808	-44,616	-54,986
Programme			
Sales of Goods and Services	-1,639,731	-842,454	-1,653,645
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-1,223,248	-380,055	-1,135,137
B HM Prison and Probation Service	-206,555	-218,017	-271,865
C HM Courts and Tribunals Service	-66,623	-90,072	-94,198
D Legal Aid Agency	-54,415	-54,355	-58,526
E Criminal Injuries Compensation Authority Agency	-14,590	-14,090	-14,559
F Office of The Public Guardian	-74,300	-85,865	-79,360
Other Income	-	-	-11,324
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-	-	-1,926
B HM Prison and Probation Service	-	-	-9,411
C HM Courts and Tribunals Service	-	-	148
F Office of The Public Guardian	-	-	-135
Taxation	-	-414,277	-39,363
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-	-414,277	-39,361
E Criminal Injuries Compensation Authority Agency	-	-	-2
Total Programme	-1,639,731	-1,256,731	-1,704,332
Total Voted Resource Income	-1,681,539	-1,301,347	-1,759,318

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Capital DEL	-	-18,837	-61,242
<i>Of which:</i>			
Programme			
Sales of Assets	-	-18,837	-59,075
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-	12,495	-2,252
B HM Prison and Probation Service	-	-8,837	-10,514
C HM Courts and Tribunals Service	-	-22,495	-45,953
D Legal Aid Agency	-	-	-337
F Office of The Public Guardian	-	-	-19
Other Grants	-	-	-2,167
<i>Of which:</i>			
B HM Prison and Probation Service	-	-	-2,167
Total Programme	-	-18,837	-61,242
Total Voted Capital Income	-	-18,837	-61,242

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

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-18,500	-18,500	-17,175	-17,175	-16,137	-16,137
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-18,500	-18,500	-17,175	-17,175	-16,137	-16,137

Detailed description of CFER sources

£'000

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Resource DEL						
Legal Services Board and Office for Legal Complaints receipts surrendered by the Ministry of Justice under The Legal Services Act 2007.	-18,500	-18,500	-17,175	-17,175	-16,137	-16,137
Total	-18,500	-18,500	-17,175	-17,175	-16,137	-16,137

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, R	Chief Executive, HM Prison and Probation Service
Kevin Sadler for Sections C, S	Interim Chief Executive, HM Courts and Tribunals Service
Jane Harbottle for Sections D, T	Chief Executive, Legal Aid Agency
Linda Brown for Sections E, U	Chief Executive, Criminal Injuries Compensation Authority
Nick Goodwin for Sections F, V	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
Paul McFadden	Chief Executive, Office for Legal Complaints
Martin Jones	Chief Executive, Parole Board
Claudia Sturt	Chief Executive, Youth Justice Board
Paul Ryder	Chief Executive, Gov Facility Services Ltd
Kathryn Chamberlain	Chief Executive, Independent Monitoring Authority for Citizens' Rights Agreements

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 (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
G	Children and Family Court Advisory and Support Service		135,821	5,622	137,966
H	Criminal Cases Review Commission		7,303	868	6,557
I	Judicial Appointments Commission		8,661	250	8,716
J	Legal Services Board		4,014	24	3,827
K	Office for Legal Complaints		14,485	250	11,359
L	Parole Board		23,478	-	23,060
M	Youth Justice Board		94,281	600	93,123
N	Independent Monitoring Authority for the Citizens' Rights Agreements		6,945	-	-
W	Children and Family Court Advisory and Support Service		15,319	1,200	-
X	Criminal Cases Review Commission		258	-	-
Y	Parole Board		165	-	-
Z	Youth Justice Board		200	-	-
Total			310,930	8,814	284,608

Part III: Note F - Accounting Policy changes

A new International Financial Reporting Standard for Leases (IFRS 16) came into effect for periods starting 1 January 2019 or afterwards.

The Ministry of Justice will adopt the new standard for its 2021-22 accounts.

This has a significant impact on the department's budgets, although it is an effect of accounting treatment, not cash related.

The Statement of Comprehensive Net Expenditure impact is unaffected over the life of the leases. We have an initial dual impact of first capitalising the value of the leases held (over the term of the lease) and then recognising any necessary impairments to reflect fair value.

This results in budget adjustments in 2021-22 of:

- + £24.5m Resource DEL
- + £324.3m Capital DEL
- + £11.5m Resource AME
- + £31.8m Capital AME

IFRS 16 has been introduced to improve transparency and comparability. By adopting IFRS16, the budgeting effect of purchasing and leasing assets will become more equivalent, meaning decisions on how to acquire assets can take greater account of Value for 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	The Law Society	55
A	The Bar Council	61

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.	13,980
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.	100
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
HM Prisons and Probation Service: 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.	70,100

Crown Prosecution Service

Introduction

1. This Estimate provides for expenditure by the Crown Prosecution Service (CPS).
2. It covers the administrative, operational and capital costs incurred by the CPS in prosecuting criminal cases in England and Wales.
3. It provides information relating to a budget transfer from the Foreign, Commonwealth & Development Office Conflict Security and Stability funding to the CPS.
4. It provides information relating to a budget transfer from the Foreign, Commonwealth & Development Office for the platform charges to the CPS.
5. It provides information relating to a budget transfer from HMRC's Illicit Excise Tobacco Fund and from HMRC's Tax Crime Resourcing Fund to the CPS.
6. It provides information relating to a budget transfer to Cabinet Office for the Funding for Civil Service Live 2021 from the CPS.
7. It provides information relating to a budget exchange due to the court case backlog caused by the ongoing Covid-19 pandemic
8. The Crown Prosecution Service Annual Report and Accounts 2020-21 will contain further details.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	675,656,000	-	675,656,000
Capital	6,205,000	-	6,205,000
Annually Managed Expenditure			
Resource	5,950,000	-	5,950,000
Capital	500,000	-	500,000
Total Net Budget			
Resource	681,606,000	-	681,606,000
Capital	6,705,000	-	6,705,000
Non-Budget Expenditure	-		
Net cash requirement	664,481,000		

Amounts required in the year ending 31 March 2022 for expenditure by Crown Prosecution Service on:

Departmental Expenditure Limit:Expenditure arising from:

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

Governmental response to the coronavirus Covid-19 pandemic.

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

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

Crown Prosecution Service will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	675,656,000	284,110,000	391,546,000
Capital	6,205,000	1,260,000	4,945,000
Annually Managed Expenditure			
Resource	5,950,000	2,678,000	3,272,000
Capital	500,000	-	500,000
Non-Budget Expenditure	-	-	-
Net cash requirement	664,481,000	281,261,000	383,220,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
41,077	-500	40,577	687,579	-52,500	635,079	6,205	-	6,205	613,899	2,800
<i>Of which:</i>										
A Administration Costs in HQ and on Central Services										
41,077	-500	40,577	-	-	-	-	-	-	36,628	-
B Crown Prosecutions and Legal Services										
-	-	-	687,579	-52,500	635,079	6,205	-	6,205	577,271	2,800
Total Spending in DEL										
41,077	-500	40,577	687,579	-52,500	635,079	6,205	-	6,205	613,899	2,800
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	5,950	-	5,950	500	-	500	7,950	-
<i>Of which:</i>										
C CPS voted AME charges										
-	-	-	5,950	-	5,950	500	-	500	7,950	-
Total Spending in AME										
-	-	-	5,950	-	5,950	500	-	500	7,950	-
Total for Estimate										
41,077	-500	40,577	693,529	-52,500	641,029	6,705	-	6,705	621,849	2,800
<i>Of which:</i>										
Voted Expenditure										
41,077	-500	40,577	693,529	-52,500	641,029	6,705	-	6,705	621,849	2,800
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	681,606	621,849	557,698
Net Capital Requirement	6,705	2,800	205
Accruals to cash adjustments	-23,830	-14,081	-6,972
<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	-17,380	-6,131	-5,195
New provisions and adjustments to previous provisions	-6,450	-2,000	-655
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-5,950	-1,122
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	664,481	610,568	550,931

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	41,077	37,628	30,757
<i>Less:</i>			
Administration DEL Income	-500	-1,000	-1,055
Net Administration Costs	40,577	36,628	29,702
Gross Programme Costs	693,529	648,691	578,683
<i>Less:</i>			
Programme DEL Income	-52,500	-63,470	-50,687
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	641,029	585,221	527,996
Total Net Operating Costs	681,606	621,849	557,698
<i>Of which:</i>			
Resource DEL	675,656	613,899	556,042
Capital DEL	-	-	-
Resource AME	5,950	7,950	1,656
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	681,606	621,849	557,698
<i>Of which:</i>			
Resource DEL	675,656	613,899	556,042
Resource AME	5,950	7,950	1,656
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	681,606	621,849	557,698

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-53,000	-64,470	-51,742
<i>Of which:</i>			
Administration			
Other Income	-500	-1,000	-1,055
<i>Of which:</i>			
A Administration Costs in HQ and on Central Services	-500	-1,000	-1,055
Total Administration	-500	-1,000	-1,055
Programme			
Other Grants	-	-	-18,217
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-	-	-18,217
Other Income	-	-	-2,716
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-	-	-2,716
Taxation	-52,500	-63,470	-29,754
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-52,500	-63,470	-29,754
Total Programme	-52,500	-63,470	-50,687
Total Voted Resource Income	-53,000	-64,470	-51,742

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Max Hill

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Serious Fraud Office

Introduction

1. The Serious Fraud Office (SFO) is a specialist prosecuting authority tackling the top level of serious or complex fraud, bribery and corruption. It is part of the UK criminal justice system covering England, Wales and Northern Ireland, but not Scotland, the Isle of Man or the Channel Islands. The SFO handles a small number of large and very large economic crime cases.
2. This Estimate covers the costs incurred in the administration and operation of the Serious Fraud Office (SFO). Included are the costs of staff, fees to counsel and accountants, witness expenses, use of information technology to improve presentation of evidence, other investigation and prosecution and litigation costs, expenditure on assisting investigations led by other departments within the Criminal Justice system as well as defendant's costs and damages where the SFO is liable for payment.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	55,914,000	-	55,914,000
Capital	3,900,000	-	3,900,000
Annually Managed Expenditure			
Resource	2,500,000	-	2,500,000
Capital	-	-	-
Total Net Budget			
Resource	58,414,000	-	58,414,000
Capital	3,900,000	-	3,900,000
Non-Budget Expenditure	-		
Net cash requirement	57,114,000		

Amounts required in the year ending 31 March 2022 for expenditure by Serious Fraud Office on:

Departmental Expenditure Limit:Expenditure arising from:

Administration of The Serious Fraud Office (SFO) including staff costs, capital and operational costs, fees to counsel and outside accountants, witness expenses, use of information technology to analyse and review documents and improve the presentation of evidence, other investigation, prosecution and litigation costs, defendants' costs and damages ordered to be paid by the SFO.

Providing advice and assistance to support the United Kingdom's exit from the EU: payments made as a result of asset recovery schemes and deferred prosecution agreements and associated non-cash costs falling in DEL.

Income arising from:

Recovery of income awarded to the SFO in court; receipts for services provided by the SFO and receipts from any asset recovery schemes or deferred prosecution agreements.

Annually Managed Expenditure:Expenditure arising from:

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

Serious Fraud Office will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	55,914,000	24,020,000	31,894,000
Capital	3,900,000	1,800,000	2,100,000
Annually Managed Expenditure			
Resource	2,500,000	450,000	2,050,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	57,114,000	24,605,000	32,509,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
9,385	-	9,385	47,429	-900	46,529	3,900	-	3,900	66,877	3,600
<i>Of which:</i>										
A Investigations and Prosecution										
9,385	-	9,385	47,429	-900	46,529	3,900	-	3,900	66,877	3,600
Total Spending in DEL										
9,385	-	9,385	47,429	-900	46,529	3,900	-	3,900	66,877	3,600
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	2,500	-	2,500	-	-	-	1,000	-
<i>Of which:</i>										
B New Provisions and Adjustment to existing provisions										
-	-	-	2,500	-	2,500	-	-	-	1,000	-
Total Spending in AME										
-	-	-	2,500	-	2,500	-	-	-	1,000	-
Total for Estimate										
9,385	-	9,385	49,929	-900	49,029	3,900	-	3,900	67,877	3,600
<i>Of which:</i>										
Voted Expenditure										
9,385	-	9,385	49,929	-900	49,029	3,900	-	3,900	67,877	3,600
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	58,414	67,877	53,448
Net Capital Requirement	3,900	3,600	2,904
Accruals to cash adjustments	-5,200	-3,700	-3,696
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,700	-2,700	-2,700
New provisions and adjustments to previous provisions	-2,500	-1,000	-996
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	57,114	67,777	52,656

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	9,385	8,605	14,832
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	9,385	8,605	14,832
Gross Programme Costs	49,929	60,172	39,516
<i>Less:</i>			
Programme DEL Income	-900	-900	-900
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	49,029	59,272	38,616
Total Net Operating Costs	58,414	67,877	53,448
<i>Of which:</i>			
Resource DEL	55,914	66,877	52,452
Capital DEL	-	-	-
Resource AME	2,500	1,000	996
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	58,414	67,877	53,448
<i>Of which:</i>			
Resource DEL	55,914	66,877	52,452
Resource AME	2,500	1,000	996
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	58,414	67,877	53,448

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-900	-900	-900
<i>Of which:</i>			
Programme			
Other Income	-900	-900	-900
<i>Of which:</i>			
A Investigations and Prosecution	-900	-900	-900
Total Programme	-900	-900	-900
Total Voted Resource Income	-900	-900	-900

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

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 Officers: Michelle Crotty for Serious Fraud Office

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 (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 Officers together with their respective responsibilities, is set out in writing.

HM Procurator General and Treasury Solicitor

Introduction

- 1 This Estimate provides for the administrative costs of the Government Legal Department (GLD) within DEL (section A), which includes capital DEL expenditure. This section also covers disbursement costs of the Government Legal Department. Disbursement costs arise on the provision of legal services to government departments. Except for those associated with centrally funded services, these costs are fully recovered from client departments as disbursements on legal cases. The principal areas of this expenditure are adverse costs, counsel fees, expert witnesses and solicitors' agents fees
- 2 Section B covers the administration costs of the Attorney General's Office including the salaries of two Ministers of the Crown and programme costs associated with continuing work on EU Exit. Section C covers the administrative costs of HM Crown Prosecution Service Inspectorate.
- 3 Further details of the Department's administration costs will be provided in the 2020-21 HM Procurator General and Treasury Solicitor Annual Report and Account and, for GLD, the 2020-21 Government Legal Department Annual Report and Account.
- 4 The Government Legal Department (formerly the Treasury Solicitor's Department), became an Agency on 1 April 1996. It has operated a system of full repayment of the majority of its legal services since 1990-91. The greater parts of its administrative costs are now met by receipts. Since 1999-2000, it has operated under a net operating cost control, allowing it the flexibility to respond to an increasing demand for its services. A small section of the Agency's work, which is considered to be in the public interest, remains centrally funded.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	11,638,000	-	11,638,000
Capital	2,000,000	-	2,000,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	11,638,000	-	11,638,000
Capital	2,000,000	-	2,000,000
Non-Budget Expenditure	-		
Net cash requirement	15,328,000		

Amounts required in the year ending 31 March 2022 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. Staff costs associated with COVID-19 related staff loans, including staff loaned to support the NHS Test and Trace Programme.

Income arising from:

Recovery of costs from other government departments and associated bodies including costs recovered for legal and administrative services provided and receipts from secondments of staff; favourable costs awarded; cost awards made by the courts in favour of the Attorney General; charges for Bona Vacantia work; recovery of costs from tenants in jointly occupied buildings; income in relation to the Government Legal Service operation; subscription services; photocopying services; receipts from sales of fixed assets and non-capital items; rent and rate rebates; recovery of old debts; receipts from staff; income from ICT services and other administrative income.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	11,638,000	4,896,000	6,742,000
Capital	2,000,000	630,000	1,370,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	15,328,000	4,712,000	10,616,000

Part II: Subhead detail

£'000

2021-22 Plans						2020-21 Provisions				
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
288,852	-277,430	11,422	216	-	216	2,000	-	2,000	15,288	2,900
<i>Of which:</i>										
A GLD Administration										
279,518	-277,430	2,088	-	-	-	2,000	-	2,000	6,090	1,900
B AGO Administration										
6,186	-	6,186	216	-	216	-	-	-	6,058	1,000
C CPSI Administration										
3,148	-	3,148	-	-	-	-	-	-	3,140	-
Total Spending in DEL										
288,852	-277,430	11,422	216	-	216	2,000	-	2,000	15,288	2,900
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-	-	-	-	-	-	100	-
<i>Of which:</i>										
<i>AME Provision</i>										
-	-	-	-	-	-	-	-	-	100	-
Total Spending in AME										
-	-	-	-	-	-	-	-	-	100	-
Total for Estimate										
288,852	-277,430	11,422	216	-	216	2,000	-	2,000	15,388	2,900
<i>Of which:</i>										
Voted Expenditure										
288,852	-277,430	11,422	216	-	216	2,000	-	2,000	15,388	2,900
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	11,638	15,388	12,621
Net Capital Requirement	2,000	2,900	5,027
Accruals to cash adjustments	1,690	-1,910	-3,426
<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	-2,958
New provisions and adjustments to previous provisions	-	-100	-388
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-80
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	5,000	1,500	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	15,328	16,378	14,222

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

	£'000		
	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	288,852	292,418	265,067
<i>Less:</i>			
Administration DEL Income	-277,430	-277,430	-253,241
Net Administration Costs	11,422	14,988	11,826
Gross Programme Costs	216	400	795
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	216	400	795
Total Net Operating Costs	11,638	15,388	12,621
<i>Of which:</i>			
Resource DEL	11,638	15,288	12,233
Capital DEL	-	-	-
Resource AME	-	100	388
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	11,638	15,388	12,621
<i>Of which:</i>			
Resource DEL	11,638	15,288	12,233
Resource AME	-	100	388
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	11,638	15,388	12,621

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-277,430	-277,430	-253,241
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-277,430	-277,430	-245,912
<i>Of which:</i>			
A GLD Administration	-277,430	-277,430	-245,915
B AGO Administration	-	-	4
C CPSI Administration	-	-	-1
Other Income	-	-	-7,329
<i>Of which:</i>			
A GLD Administration	-	-	-7,172
B AGO Administration	-	-	-149
C CPSI Administration	-	-	-8
Total Administration	<u>-277,430</u>	<u>-277,430</u>	<u>-253,241</u>
 Total Voted Resource Income	 <u>-277,430</u>	 <u>-277,430</u>	 <u>-253,241</u>

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

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:	Susanna McGibbon
Additional Accounting Officers:	Andrew T Cayley CMG QC, HM Chief Inspector of the Crown Prosecution Service, for section C

Susanna McGibbon 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 Officers together with their respective responsibilities, is set out in writing.

Part III: Note J - Staff Benefits

The Government Legal Department has a Special Bonus Scheme that gives managers and staff the opportunity to recognise and reward individuals or teams for exceptional achievements relating to specific tasks or activities, or for acting as an outstanding role model in the demonstration of the Department's values. These bonuses can take the form of cash awards or vouchers and are funded from a budget of up to 0.79% of the Department's pay bill for delegated grades.

Departmental staff can use a discount scheme via a secure login to a website that gives them access to buy discounted retail vouchers and purchase certain goods and services at a discounted rate. The cost of any items purchased is met by the employee.

Ministry of Defence

Introduction

- 1 The Estimate provides for expenditure primarily to meet the costs of the Department's operational, support and logistics services, and providing the equipment capability required by Defence policy; Operations in support of government endorsed peacekeeping operations and for Conflict Pools. War Pensions Benefit provides for payment of war disablement and war widows' pensions in accordance with relevant legislation.

- 2 Some advances made periodically for the UK share of costs for collaborative projects will be charged to the Estimate at the time of issue and the MoD will be provided with periodic statements of actual expenditure incurred.

- 3 The Ministry of Defence is responsible for administering the funding for this Estimate.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	41,943,383,000	-	41,943,383,000
Capital	14,332,664,000	-	14,332,664,000
Annually Managed Expenditure			
Resource	1,519,000,000	-	1,519,000,000
Capital	-	-	-
Total Net Budget			
Resource	43,462,383,000	-	43,462,383,000
Capital	14,332,664,000	-	14,332,664,000
Non-Budget Expenditure	-		
Net cash requirement	45,876,047,000		

Amounts required in the year ending 31 March 2022 for expenditure by Ministry of Defence on:

Departmental Expenditure Limit:Expenditure arising from:

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

Personnel costs of the Armed Forces and their Reserves, Cadet forces. Personnel costs of Defence Ministers, civilian staff employed by the Ministry of Defence and contractors working on Defence contracts.

Procurement of Defence assets including the development and production of equipment and weapon systems for the Armed Forces. Support to the nuclear warhead and fissile material programme. Research by contract. Wider procurement services including those on repayment terms, purchases for sale abroad, purchases for gifting abroad, contractor costs including on redundancy.

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

Part I (continued)

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	41,943,383,000	18,162,971,000	23,780,412,000
Capital	14,332,664,000	6,495,741,000	7,836,923,000
Annually Managed Expenditure			
Resource	1,519,000,000	683,678,000	835,322,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	45,876,047,000	21,175,712,000	24,700,335,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
1,982,579	-	1,982,579	41,332,576	-1,371,772	39,960,804	14,498,664	-166,000	14,332,664	41,256,647	11,716,395
<i>Of which:</i>										
A Provision of Defence Capability Service Personnel Costs										
-	-	-	10,855,008	-30,000	10,825,008	-	-	-	10,352,175	-
B Provision of Defence Capability Civilian Personnel Costs										
-	-	-	2,018,750	-2,000	2,016,750	-	-	-	1,786,311	-
C Provision of Defence Capability Infrastructure costs										
-	-	-	5,651,121	-	5,651,121	-	-	-	5,152,149	-
D Provision of Defence Capability Inventory Consumption										
-	-	-	1,272,880	-	1,272,880	-	-	-	1,188,252	-
E Provision of Defence Capability Equipment Support Costs										
-	-	-	7,653,295	-	7,653,295	-	-	-	7,386,978	-
F Provision of Defence Capability Other Costs and Services										
-	-	-	575,789	-	575,789	-	-	-	1,262,690	-
G Provision of Defence Capability Receipts and other Income										
-	-	-	-	-1,339,772	-1,339,772	-	-	-	-1,370,065	-
H Provision of Defence Capability Depreciation and Impairments Costs										
-	-	-	10,496,328	-	10,496,328	-	-	-	10,496,453	-
I Provision of Defence Capability Cash Release of Provisions Costs										
-	-	-	350,000	-	350,000	-	-	-	340,000	-
J Provision of Defence Capability Capital Single Use Military Equipment										
-	-	-	-	-	-	9,681,026	-	9,681,026	-	7,780,530
K Provision of Defence Capability Other Capital (Fiscal)										
-	-	-	-	-	-	3,721,325	-	3,721,325	-	2,800,577
L Provision of Defence Capability Fiscal Assets / Estate Disposal										
-	-	-	-	-	-	70,000	-166,000	-96,000	-	-40,700
M Provision of Defence Capability New Loans and Loan Repayment										
-	-	-	-	-	-	2,500	-	2,500	-	2,500
N Provision of Defence Capability Research and Development Costs										
-	-	-	195,000	-	195,000	961,000	-	961,000	183,216	1,050,100
O Provision of Defence Capability Administration Civilian Personnel Costs										
549,660	-	549,660	-	-	-	-	-	-	550,000	-
P Provision of Defence Capability Administration Other Costs and Services										
702,919	-	702,919	-	-	-	-	-	-	691,991	-
Q Operations Service Personnel Staff Cost										
-	-	-	19,313	-	19,313	-	-	-	30,750	-
R Operations and Peacekeeping Civilian Personnel Staff Costs										
-	-	-	1,099	-	1,099	-	-	-	1,750	-
S Operations Infrastructure Costs										
-	-	-	46,811	-	46,811	-	-	-	74,530	-

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
T Operations Inventory Consumption										
-	-	-	64,258	-	64,258	-	-	-	102,310	-
U Operations Equipment Support Costs										
-	-	-	109,794	-	109,794	-	-	-	174,810	-
V Operations Other Costs and Services										
-	-	-	43,889	-	43,889	-	-	-	69,878	-
W Operations Receipts and other Income										
-	-	-	-3,164	-	-3,164	-	-	-	-5,038	-
X Operations Other Capital (Fiscal)										
-	-	-	-	-	-	18,000	-	18,000	-	29,890
Y Non Departmental Public Bodies Costs										
-	-	-	216,346	-	216,346	2,718	-	2,718	205,565	2,568
Z Defence Capability Admin Service Pers Costs										
730,000	-	730,000	-	-	-	-	-	-	730,000	-
AA Defence Capability DE&S DEL Costs										
-	-	-	1,019,756	-	1,019,756	42,095	-	42,095	1,089,780	84,330
AB War Pension Benefits Programme Costs										
-	-	-	661,754	-	661,754	-	-	-	670,106	-
AC Conflict, Stability and Security Fund										
-	-	-	84,549	-	84,549	-	-	-	82,056	6,600
<i>Cash Release of Provisions Admin Costs</i>										
-	-	-	-	-	-	-	-	-	10,000	-
Total Spending in DEL										
1,982,579	-	1,982,579	41,332,576	-1,371,772	39,960,804	14,498,664	-166,000	14,332,664	41,256,647	11,716,395
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1,519,000	-	1,519,000	-	-	-	2,719,285	-
<i>Of which:</i>										
AD Provision of Defence Capability Depreciation and Impairment Costs										
-	-	-	952,550	-	952,550	-	-	-	952,550	-
AE Provision of Defence Capability Provisions Costs										
-	-	-	616,735	-	616,735	-	-	-	1,816,735	-
AF Provision of Defence Cash Release of Provisions Costs										
-	-	-	-350,000	-	-350,000	-	-	-	-350,000	-
AG Movement On Fair Value of Financial Instruments										
-	-	-	299,715	-	299,715	-	-	-	300,000	-
Total Spending in AME										
-	-	-	1,519,000	-	1,519,000	-	-	-	2,719,285	-

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Total for Estimate										
1,982,579	-	1,982,579	42,851,576	-1,371,772	41,479,804	14,498,664	-166,000	14,332,664	43,975,932	11,716,395
<i>Of which:</i>										
Voted Expenditure										
1,982,579	-	1,982,579	42,851,576	-1,371,772	41,479,804	14,498,664	-166,000	14,332,664	43,975,932	11,716,395
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	43,462,383	43,975,932	36,766,869
Net Capital Requirement	14,332,664	11,716,395	10,313,857
Accruals to cash adjustments	-11,919,000	-12,148,523	-7,228,246
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-219,064	-208,133	-231,011
Add cash grant-in-aid	215,392	204,586	188,755
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-11,748,593	-11,749,003	-7,260,041
New provisions and adjustments to previous provisions	-616,735	-1,816,735	-524,947
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	100,000	100,000	64,325
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	135,000	-
Increase (+) / Decrease (-) in debtors	-	-67,417	-
Increase (-) / Decrease (+) in creditors	-	903,179	-
Use of provisions	350,000	350,000	534,673
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	45,876,047	43,543,804	39,852,480

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	1,982,579	1,971,991	1,940,309
<i>Less:</i>			
Administration DEL Income	-	-	-44,398
Net Administration Costs	1,982,579	1,971,991	1,895,911
Gross Programme Costs	40,102,756	40,992,477	34,393,772
<i>Less:</i>			
Programme DEL Income	-1,371,772	-1,422,485	-1,352,193
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	38,730,984	39,569,992	33,041,579
Total Net Operating Costs	40,713,563	41,541,983	34,937,490
<i>Of which:</i>			
Resource DEL	37,953,383	37,322,598	33,372,004
Capital DEL	891,180	1,150,100	970,982
Resource AME	1,869,000	3,069,285	594,504
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	-891,180	-1,150,100	-970,982
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	3,640,000	3,584,049	2,800,361
Total Resource Budget	43,462,383	43,975,932	36,766,869
<i>Of which:</i>			
Resource DEL	41,943,383	41,256,647	36,707,038
Resource AME	1,519,000	2,719,285	59,831
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	43,462,383	43,975,932	36,766,869

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-1,371,772	-1,422,485	-1,396,591
<i>Of which:</i>			
Administration			
Other Income	-	-	-44,398
<i>Of which:</i>			
F Provision of Defence Capability Administration Other Costs and Service	-	-	-44,398
Total Administration	-	-	-44,398
Programme			
Sales of Goods and Services	-1,029,772	-1,059,856	-1,028,007
<i>Of which:</i>			
G Provision of Defence Capability Receipts and other Income	-1,029,772	-1,059,856	-992,780
W Operations Receipts and other Income	-	-	-4,867
AA Defence Capability DE&S DEL Costs	-	-	-17,966
AC Conflict, Stability and Security Fund	-	-	-12,394
Interest and Dividends	-	-	-44,419
<i>Of which:</i>			
G Provision of Defence Capability Receipts and other Income	-	-	-44,419
Other Income	-342,000	-362,629	-249,547
<i>Of which:</i>			
A Provision of Defence Capability Service Personnel Costs	-30,000	-30,000	-30,231
B Provision of Defence Capability Civilian Personnel Costs	-2,000	-22,420	-21,726
G Provision of Defence Capability Receipts and other Income	-310,000	-310,209	-197,479
W Operations Receipts and other Income	-	-	-65
AA Defence Capability DE&S DEL Costs	-	-	-46
Taxation	-	-	-30,220
<i>Of which:</i>			
G Provision of Defence Capability Receipts and other Income	-	-	-30,220
Total Programme	-1,371,772	-1,422,485	-1,352,193
Total Voted Resource Income	-1,371,772	-1,422,485	-1,396,591
Voted Capital DEL	-166,000	-110,000	-346,032
<i>Of which:</i>			
Programme			
Sales of Assets	-166,000	-110,000	-346,032
<i>Of which:</i>			
J Provision of Defence Capability Capital Single Use Military Equipment	-	-	-82,246
K Provision of Defence Capability Other Capital (Fiscal)	-	-	-223,853
L Provision of Defence Capability Fiscal Assets / Estate Disposal	-166,000	-110,000	-39,933
Total Programme	-166,000	-110,000	-346,032
Total Voted Capital Income	-166,000	-110,000	-346,032

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

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-45,425	-45,425
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-	-	-	-	-45,425	-45,425

Detailed description of CFER sources

£'000

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Interest income from Court Funds Office	-	-			-45,425	-45,425
	-	-			-	-
Total	-	-	-	-	-45,425	-45,425

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	David Williams
Executive Agency Accounting Officers:	
Sir Simon Bollom	Defence Equipment and Support
Ian Booth	Submarine Delivery Authority (SDA)

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

ALB Accounting Officers:

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
Y DEL	Armed Forces Covenant Fund Trustee Ltd	10,200	-	10,200
Y DEL	Commonwealth War Graves Commission	52,878	-	52,878
Y DEL	International Military Services Limited	1	-	1
Y DEL	National Army Museum	7,791	150	7,055
Y DEL	National Museum of the Royal Navy	10,074	128	8,866
Y DEL	Royal Air Force Museum	10,045	-	10,045
Y DEL	Royal Hospital, Chelsea	14,657	-	13,207
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	104,350	2,440	106,790
Total		216,346	2,718	215,392

Part III: Note J - Staff Benefits

For the Financial Year 2021-22, the Top Level Budget (TLB) holders have delegated authority to make special bonus payments to civilian staff, to either an individual or to a team, in recognition of exceptional performance in a one-off task/situation, or for achievement of a significant personal development activity via the In-Year Reward Scheme. Awards will not exceed £5,000 per person during a financial year and there is no guarantee of an In-Year Reward.

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

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent liabilities valued in excess of 300 thousand pounds, are as follows:	
<u>Statutory Liabilities Charged To Resource Estimates</u>	
1. Statutory liability for International Military Sales.	Unquantifiable
<u>Non-Statutory Liabilities Charged To Resource Estimates</u>	
2. Indemnity for utilities and services following the sale of Service housing.	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).	56,580
9. Environmental clean up costs.	47,471
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
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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
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	1,141,750
23. Indemnity to contractors for third party claims	282,000
24. Liability for redundancy	229,249
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 www.sli365.com .	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
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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>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.</p> <p>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.</p> <p>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.</p>	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

Part III: Note L - International Subscriptions

Section in Part			
II: Subhead	Body		£'000
Detail			
F-DEL	NATO Military Budget		129,036
F-DEL	UK Contribution to the Comprehensive Test Ban Treaty Verification Scheme		4,636
F-DEL	Western European Union Centre		1,880
F-DEL	UK Contribution to North Atlantic Treaty Organisation Maintenance Supply Agency Headquarters Administration Budget.		1,637
Total			137,189

Security and Intelligence Agencies

Introduction

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	3,002,265,000	-	3,002,265,000
Capital	1,014,029,000	-	1,014,029,000
Annually Managed Expenditure			
Resource	39,050,000	-	39,050,000
Capital	-	-	-
Total Net Budget			
Resource	3,041,315,000	-	3,041,315,000
Capital	1,014,029,000	-	1,014,029,000
Non-Budget Expenditure	-		
Net cash requirement	3,691,194,000		

Amounts required in the year ending 31 March 2022 for expenditure by Security and Intelligence Agencies on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

Provisions and other non-cash items.

Security and Intelligence Agencies will account for this Estimate.

Part I (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	3,002,265,000	1,279,317,000	1,722,948,000
Capital	1,014,029,000	363,866,000	650,163,000
Annually Managed Expenditure			
Resource	39,050,000	17,573,000	21,477,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	3,691,194,000	1,531,538,000	2,159,656,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
82,250	-	82,250	3,109,301	-189,286	2,920,015	1,077,829	-63,800	1,014,029	2,884,802	826,441
<i>Of which:</i>										
A Security and Intelligence Agencies										
82,250	-	82,250	3,109,301	-189,286	2,920,015	1,077,829	-63,800	1,014,029	2,884,802	826,441
Total Spending in DEL										
82,250	-	82,250	3,109,301	-189,286	2,920,015	1,077,829	-63,800	1,014,029	2,884,802	826,441
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	39,050	-	39,050	-	-	-	39,050	-
<i>Of which:</i>										
B Spending in Annually Managed Expenditure										
-	-	-	39,050	-	39,050	-	-	-	39,050	-
Total Spending in AME										
-	-	-	39,050	-	39,050	-	-	-	39,050	-
Total for Estimate										
82,250	-	82,250	3,148,351	-189,286	2,959,065	1,077,829	-63,800	1,014,029	2,923,852	826,441
<i>Of which:</i>										
Voted Expenditure										
82,250	-	82,250	3,148,351	-189,286	2,959,065	1,077,829	-63,800	1,014,029	2,923,852	826,441
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	3,041,315	2,923,852	2,800,132
Net Capital Requirement	1,014,029	826,441	636,511
Accruals to cash adjustments	-364,150	-364,150	-312,938
<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	-514,150	-514,150	-457,020
New provisions and adjustments to previous provisions	-	-	-5,553
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-366
<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	150,001
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	3,691,194	3,386,143	3,123,705

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	82,250	80,058	79,033
<i>Less:</i>			
Administration DEL Income	-	-	29
Net Administration Costs	82,250	80,058	79,062
Gross Programme Costs	3,169,831	3,157,080	3,129,788
<i>Less:</i>			
Programme DEL Income	-253,086	-253,086	-232,199
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	2,916,745	2,903,994	2,897,589
Total Net Operating Costs	2,998,995	2,984,052	2,976,651
<i>Of which:</i>			
Resource DEL	3,002,265	2,884,802	2,779,346
Capital DEL	-42,320	60,200	176,519
Resource AME	39,050	39,050	20,786
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	42,320	-60,200	-176,519
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	3,041,315	2,923,852	2,800,132
<i>Of which:</i>			
Resource DEL	3,002,265	2,884,802	2,779,346
Resource AME	39,050	39,050	20,786
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	3,041,315	2,923,852	2,800,132

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-189,286	-189,286	-181,426
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-	29
<i>Of which:</i>			
A Security and Intelligence Agencies	-	-	29
Total Administration	-	-	29
Programme			
Sales of Goods and Services	-189,286	-189,286	-181,455
<i>Of which:</i>			
A Security and Intelligence Agencies	-189,286	-189,286	-181,455
Total Programme	-189,286	-189,286	-181,455
Total Voted Resource Income	-189,286	-189,286	-181,426
Voted Capital DEL	-63,800	-63,800	-50,981
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-237
<i>Of which:</i>			
A Security and Intelligence Agencies	-	-	-237
Other Grants	-63,800	-63,800	-50,744
<i>Of which:</i>			
A Security and Intelligence Agencies	-63,800	-63,800	-50,744
Total Programme	-63,800	-63,800	-50,981
Total Voted Capital Income	-63,800	-63,800	-50,981

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Sir Stephen Lovegrove KCB

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

Introduction

1. This Estimate provides for expenditure by the Foreign, Commonwealth and Development Office on frontline diplomacy and the overseas platform; subscriptions to international organisations; FCDO's contribution towards the expenses of the British Council; the Government's grant in aid to FCDO Services; Arm's Length Bodies (ALBs) and on associated running costs and non-cash items. It includes the United Kingdom's international development programme including the International Climate Fund (jointly with the Department for Business and Industrial Strategy and the Department for Environment, Food and Rural Affairs); and other FCDO programmes and grants including gifts of equipment and services.
2. The Estimate also provides for the Conflict, Stability and Security Fund.
3. The Annually Managed Expenditure control covers demand led and volatile spending including: provisions and impairments; unrealised gains/losses on foreign exchange; investments in CDC Group plc; tax reimbursements; actuarial gains/losses on pension schemes and depreciation on donated assets.
4. The only non-voted spending in the Estimate relates to the European Union Attributed Aid.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	6,824,181,000	608,000,000	7,432,181,000
Capital	1,938,110,000	-	1,938,110,000
Annually Managed Expenditure			
Resource	181,043,000	-	181,043,000
Capital	646,000,000	-	646,000,000
Total Net Budget			
Resource	7,005,224,000	608,000,000	7,613,224,000
Capital	2,584,110,000	-	2,584,110,000
Non-Budget Expenditure		-	
Net cash requirement	10,008,041,000		

Amounts required in the year ending 31 March 2022 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 FCDO; continued assistance to UK Overseas Territories; costs relating to investments in public corporations and shareholdings in private sector companies.

Wilton Park Executive Agency; the British Council; BBC World Service; spending by ALBs: Commonwealth Scholarship Commission (CSC) on scholarships to individuals from Commonwealth countries; 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); Westminster Foundation for Democracy; Great Britain-China Centre and the Marshall Aid Commemoration Commission.

Diplomacy; 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.

Part I (continued)

Operational and legal costs, related capital expenditure, administration costs and associated depreciation and other non-cash costs falling in DEL.

Income arising from:

Capital repayments and receipt of interest on development assistance and budget support loans; management fees relating to loan guarantees; 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 and country based staff; rental income; recoveries from staff for use of official vehicles; refund of rental and rates payments; 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 FCDO platform; grants; receipts from overseas governments and other third parties in respect of programme funds and receipts from overseas governments in respect of bilateral country and sector programmes.

Visa and passport services provided at consular offices; repayments of sums advanced to distressed British Nationals.

Wilton Park Executive Agency receipts from customers for running costs, sales and rents; Hospitality Section, Conference and Visits Group; Lancaster House receipts.

Income from debentures/shares issued to FCDO by CDC Group plc and other private sector entities; and other income in relation to capital assets; 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.

Income arising from:

Non-cash accounting adjustments on the loan portfolio.

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

Part I (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	6,824,181,000	4,430,302,000	2,393,879,000
Capital	1,938,110,000	1,245,041,000	693,069,000
Annually Managed Expenditure			
Resource	181,043,000	58,809,000	122,234,000
Capital	646,000,000	600,000,000	46,000,000
Non-Budget Expenditure	-	-	-
Net cash requirement	10,008,041,000	6,282,543,000	3,725,498,000

Part II: Subhead detail

£'000

2021-22									2020-21	
Plans									Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
523,313	-200,000	323,313	6,607,678	-106,810	6,500,868	1,997,241	-59,131	1,938,110	9,420,110	2,977,258
<i>Of which:</i>										
A Operating Costs, frontline diplomacy and overseas network										
522,485	-200,000	322,485	1,423,655	-94,398	1,329,257	123,526	-15,000	108,526	1,504,952	118,495
B Funding for NDPBs within Departmental Group (Net)										
828	-	828	39,349	-	39,349	-	-	-	35,649	-
C British Council										
-	-	-	201,412	-12,412	189,000	70,000	-	70,000	152,900	130,000
D Strategic priorities and other programme spending										
-	-	-	3,963,947	-	3,963,947	1,803,645	-44,131	1,759,514	6,313,219	2,686,648
E International subscriptions, scholarships and BBC World Service										
-	-	-	258,730	-	258,730	-	-	-	314,090	-
F Conflict, Stability and Security Fund										
-	-	-	720,585	-	720,585	70	-	70	889,565	37,966
<i>Prosperity Fund</i>										
-	-	-	-	-	-	-	-	-	209,735	4,149
Non-voted expenditure										
-	-	-	608,000	-	608,000	-	-	-	521,090	-
<i>Of which:</i>										
G European Union Attributed Aid										
-	-	-	608,000	-	608,000	-	-	-	521,090	-
Total Spending in DEL										
523,313	-200,000	323,313	7,215,678	-106,810	7,108,868	1,997,241	-59,131	1,938,110	9,941,200	2,977,258
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	219,460	-38,417	181,043	646,000	-	646,000	703,486	650,000
<i>Of which:</i>										
H Other central programme and technical costs										
-	-	-	219,460	-38,417	181,043	-	-	-	703,486	-
I CDC Group plc										
-	-	-	-	-	-	646,000	-	646,000	-	650,000
Total Spending in AME										
-	-	-	219,460	-38,417	181,043	646,000	-	646,000	703,486	650,000
Total for Estimate										
523,313	-200,000	323,313	7,435,138	-145,227	7,289,911	2,643,241	-59,131	2,584,110	10,644,686	3,627,258
<i>Of which:</i>										
Voted Expenditure										
523,313	-200,000	323,313	6,827,138	-145,227	6,681,911	2,643,241	-59,131	2,584,110	10,123,596	3,627,258
Non Voted Expenditure										
-	-	-	608,000	-	608,000	-	-	-	521,090	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	7,613,224	10,644,686	10,425,876
Net Capital Requirement	2,584,110	3,627,258	3,140,120
Accruals to cash adjustments	418,707	-728,736	49,002
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-40,177	-35,649	-
Add cash grant-in-aid	40,177	35,626	36,929
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-265,250	-265,227	-182,981
New provisions and adjustments to previous provisions	-272,232	-705,209	-21,738
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	19,917	-78,126	64,127
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	780,000	150,000	-
Use of provisions	156,272	169,849	152,665
Removal of non-voted budget items	-608,000	-521,090	-475,000
<i>Of which:</i>			
Consolidated Fund Standing Services	-608,000	-521,090	-475,000
Other adjustments	-	-	-
Net Cash Requirement	10,008,041	13,022,118	13,139,998

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

	£'000		
	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	523,313	604,824	483,755
<i>Less:</i>			
Administration DEL Income	-200,000	-267,351	-260,659
Net Administration Costs	323,313	337,473	223,096
Gross Programme Costs	8,373,664	12,844,713	11,845,768
<i>Less:</i>			
Programme DEL Income	-106,810	-130,195	-102,637
Programme AME Income	-38,417	-35,374	-36,368
Non-budget income	-1,300	-	-
Net Programme Costs	8,227,137	12,679,144	11,706,763
Total Net Operating Costs	8,550,450	13,016,617	11,929,859
<i>Of which:</i>			
Resource DEL	6,667,909	9,250,261	9,957,811
Capital DEL	1,546,526	2,893,021	1,977,970
Resource AME	337,315	873,335	-6,935
Capital AME	-	-	1,013
Non-budget	-1,300	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-1,546,526	-2,893,021	-1,978,983
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	1,300	-	-
Other adjustments	608,000	521,090	475,000
Total Resource Budget	7,613,224	10,644,686	10,425,876
<i>Of which:</i>			
Resource DEL	7,432,181	9,941,200	10,585,476
Resource AME	181,043	703,486	-159,600
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	7,613,224	10,644,686	10,425,876

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-306,810	-387,546	-363,296
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-200,000	-267,351	-216,369
<i>Of which:</i>			
A Operating Costs, frontline diplomacy and overseas network	-200,000	-267,351	-216,369
Interest and Dividends	-	-	-2,097
<i>Of which:</i>			
A Operating Costs, frontline diplomacy and overseas network	-	-	-2,097
Other Income	-	-	-42,193
<i>Of which:</i>			
A Operating Costs, frontline diplomacy and overseas network	-	-	-42,193
Total Administration	-200,000	-267,351	-260,659
Programme			
Sales of Goods and Services	-106,810	-116,970	-98,515
<i>Of which:</i>			
A Operating Costs, frontline diplomacy and overseas network	-94,398	-100,000	-96,239
C British Council	-12,412	-16,970	-
D Strategic priorities and other programme spending	-	-	-2,273
F Conflict, Stability and Security Fund	-	-	-3
Interest and Dividends	-	-	-3,659
<i>Of which:</i>			
D Strategic priorities and other programme spending	-	-	-3,659
Other Income	-	-3,225	-463
<i>Of which:</i>			
A Operating Costs, frontline diplomacy and overseas network	-	-	-23
D Strategic priorities and other programme spending	-	-3,225	3,873
F Conflict, Stability and Security Fund	-	-	-4,313
Total Programme	-106,810	-120,195	-102,637
Voted Resource AME	-38,417	-35,374	-36,368
<i>Of which:</i>			
Programme			
Other Income	-38,417	-35,374	-36,368
<i>Of which:</i>			
H Other central programme and technical costs	-38,417	-35,374	-36,368
Total Programme	-38,417	-35,374	-36,368
Total Voted Resource Income	-345,227	-422,920	-399,664

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

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Capital DEL	-59,131	-1,720,410	-56,612
<i>Of which:</i>			
Programme			
Sales of Assets	-15,000	-297,130	-30,294
<i>Of which:</i>			
A Operating Costs, frontline diplomacy and overseas network	-15,000	-224,300	-29,889
D Strategic priorities and other programme spending	-	-72,830	-405
EU Grants Received	-	-10,000	-
<i>Of which:</i>			
D Strategic priorities and other programme spending	-	-10,000	-
Other Income	-	-1,366,000	-
<i>Of which:</i>			
D Strategic priorities and other programme spending	-	-1,366,000	-
Repayments	-44,131	-47,280	-26,318
<i>Of which:</i>			
D Strategic priorities and other programme spending	-44,131	-47,280	-26,318
Total Programme	-59,131	-1,720,410	-56,612
Total Voted Capital Income	-59,131	-1,720,410	-56,612

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

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-1,300	-1,300	-	-500	-	-
Total	-1,300	-1,300	-	-500	-	-

Detailed description of CFER sources

£'000

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Interest payments for the British Council loan.	-1,300	-1,300	-	-500	-	-
Total	-1,300	-1,300	-	-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 (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	Commonwealth and Scholarship Commission	28,224		28,224
B	Independent Commission of Aid Impact	3,816		3,816
B	Marshall Aid Commemoration Commission	2,700		2,700
B	Westminster Foundation for Democracy	4,937		4,937
B	Great Britain China Centre	500		500
Total		40,177	-	40,177

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Callable Capital: International Bank for Reconstruction and Development	7,483,559
Callable Capital: African Development Bank	2,276,278
Callable Capital: Asian Development Bank	2,094,684
Callable Capital: IBRD 2018 Increase	1,401,015
Callable Capital: Inter-American Development Bank	1,163,486
Iraq: IBRD Loan Guarantee	332,285
UK national guarantee of EIB lending to Non UK Overseas Territories	186,978
Egypt: IBRD Loan Guarantee	173,911
Jordan: IBRD Loan Guarantee	164,355
Callable Capital: Caribbean Development Bank	89,683
Callable Capital: Multilateral Investment Guarantee Agency	55,008
Gibraltar Loan Guarantee	47,250
Callable Capital: IBRD Maintenance of Value	46,518
Callable Capital: Private Infrastructure Development Group (PIDG)	40,000
CABI Pension Defecit Liability	29,641
DRC Court Case	370
British Council - indemnities given by the British Council to the owners of objects exhibited overseas for loss or damage.	243
Special Representative Indemnity	Unquantifiable

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
E	UN Regular Budget	69,220
E	Council of Europe	29,700
E	North Atlantic Treaty Organisation (NATO) Civil Budget	24,500
E	OECD	12,800
E	Commonwealth Secretariat	12,100
E	OSCE	4,900
E	UN Office for the Commissioner of Human Rights	3,000
E	Commonwealth Foundation	1,100
E	Commonwealth Learning	1,000

Ministry of Housing, Communities and Local Government

Introduction

The Ministry of Housing, Communities and Local Government (MHCLG) aims to help create great places to live and work right across the country and to back communities to come together and thrive. MHCLG's objectives are as follows:

- More, better quality, safer, greener and more affordable homes
- End rough sleeping by investing in effective prevention as well as crisis intervention and reduce homelessness
- A sustainable and resilient local government sector that delivers priority services and empowers communities
- Raise productivity and empower places so that everyone across the country can benefit from levelling up
- An efficient and effective department

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit - Housing and Communities			
Resource	2,989,214,000	-	2,989,214,000
Capital	8,822,195,000	-	8,822,195,000
Departmental Expenditure Limit - Local Government			
Resource	17,470,529,000	-	17,470,529,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	15,241,568,000	-	15,241,568,000
Capital	-	-	-
Total Net Budget			
Resource	35,701,311,000	-	35,701,311,000
Capital	8,822,195,000	-	8,822,195,000
Non-Budget Expenditure	-		
Net Cash Requirement	34,948,679,000		

Amounts required in the year ending 31 March 2022 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 and activities regulating and helping people access the housing market, whether they are renting or looking to buy; policies to improve housing quality; 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 United Kingdom 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 and providing integration support to British Nationals from Hong Kong arriving in the UK; 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.

Responsibility for keeping the Grenfell Tower site safe and secure until a decision is made about its future. Supporting residents and victims of the Grenfell fire and engaging with the Grenfell Tower Memorial Commission.

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; delivery of energy performance regime. UK-wide delivery of insurance products to rectify building safety issues, and the UK-wide delivery of a National Regulator for Construction Products.

Exiting the European Union and net spending by Arm's Length Bodies (ALBs) and public corporations, 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; social investment models; purchase and management of exchange rate contracts to hedge exposure risk; financial transactions devolved to and delivered by local authorities.

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

Income arising from:

Increasing the supply of affordable housing and supporting home ownership and diversifying the housing market; policies and activities 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 and public corporations, including Homes England.

Delivery of the energy performance regime.

Income relating to any of the above areas in the form of: equity investment, or making loans through advances of principal (financial transactions); using a payment by results mechanism; fees and charges including by ALBs; creation of liabilities and expenditure related to a financial guarantee or similar financial instrument given by the Ministry; purchase and management of exchange rate contracts to hedge exposure risk; financial transactions devolved to and delivered by local authorities.

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

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

Departmental Expenditure Limit - Local Government:Expenditure arising from:

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

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

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

Annually Managed Expenditure:Expenditure arising from:

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

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

Supporting communities to respond and recover from Covid-19.

Income arising from:

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

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

			£
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit - Housing and Communities			
Resource	2,989,214,000	1,509,573,000	1,479,641,000
Capital	8,822,195,000	6,001,608,000	2,820,587,000
Departmental Expenditure Limit - Local Government			
Resource	17,470,529,000	10,225,152,000	7,245,377,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	15,241,568,000	8,290,440,000	6,951,128,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	34,948,679,000	18,487,515,000	16,461,164,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in DEL - Housing and Communities										
Voted expenditure										
344,533	-10,633	333,900	2,669,968	-14,654	2,655,314	8,887,192	-64,997	8,822,195	3,251,064	10,485,773
<i>of which:</i>										
A Local Government and Public Services										
-	-	-	173,019	-	173,019	124,164	-	124,164	251,185	130,144
B Housing and Planning										
-	-	-	1,748,057	-14,654	1,733,403	1,273,533	-50,997	1,222,536	1,738,443	1,996,361
C Decentralisation and Local Growth										
-	-	-	500,276	-	500,276	1,498,555	-14,000	1,484,555	440,532	2,218,497
D Troubled Families										
-	-	-	165,000	-	165,000	-	-	-	161,755	934
E Research, Data and Trading Funds										
-	-	-	12,171	-	12,171	8,300	-	8,300	13,997	8,950
F MHCLG Staff, Building and Infrastructure Costs										
247,887	-10,633	237,254	2,635	-	2,635	16,800	-	16,800	237,708	12,860
G Local Government and Public Services (ALB)(Net)										
18,373	-	18,373	-	-	-	360	-	360	17,547	258
H Housing and Planning (ALB)(Net)										
78,273	-	78,273	68,810	-	68,810	5,965,480	-	5,965,480	389,897	6,117,769
Total Spending in DEL - Housing and Communities										
344,533	-10,633	333,900	2,669,968	-14,654	2,655,314	8,887,192	-64,997	8,822,195	3,251,064	10,485,773
Spending in DEL - Local Government										
Voted expenditure										
-	-	-	17,470,529	-	17,470,529	-	-	-	21,484,798	-
<i>of which:</i>										
I Revenue Support Grant										
-	-	-	1,621,562	-	1,621,562	-	-	-	1,612,644	-
J Other Grants and Payments										
-	-	-	15,810,687	-	15,810,687	-	-	-	19,868,801	-
K Business Rates Retention										
-	-	-	38,280	-	38,280	-	-	-	3,353	-
Total Spending in DEL - Local Government										
-	-	-	17,470,529	-	17,470,529	-	-	-	21,484,798	-

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	18,301,489	-3,059,921	15,241,568	-	-	-	18,630,370	-
<i>of which:</i>										
L Local Government and Public Services										
-	-	-	-17,476	-	-17,476	-	-	-	-12,748	-
M Housing and Planning										
-	-	-	162,325	-	162,325	-	-	-	166,684	-
N Decentralisation and Local Growth										
-	-	-	11,000	-	11,000	-	-	-	12,100	-
O Research, Data and Trading Funds										
-	-	-	2,000	-	2,000	-	-	-	2,000	-
P MHCLG Staff, Building and Infrastructure Costs										
-	-	-	599	-	599	-	-	-	-2,511	-
Q Non-Domestic Rates Outturn Adjustments										
-	-	-	350,000	-	350,000	-	-	-	101,148	-
R Local Government and Public Services (ALB)(Net)										
-	-	-	2,849	-	2,849	-	-	-	2,929	-
S Housing and Planning (ALB)(Net)										
-	-	-	1,534,613	-	1,534,613	-	-	-	1,598,837	-
T Business Rates Retention										
-	-	-	16,255,579	-3,059,921	13,195,658	-	-	-	16,761,931	-
Total Spending in AME										
-	-	-	18,301,489	-3,059,921	15,241,568	-	-	-	18,630,370	-
Total for Estimate										
344,533	-10,633	333,900	38,441,986	-3,074,575	35,367,411	8,887,192	-64,997	8,822,195	43,366,232	10,485,773
<i>of which:</i>										
Voted Expenditure										
344,533	-10,633	333,900	38,441,986	-3,074,575	35,367,411	8,887,192	-64,997	8,822,195	43,366,232	10,485,773
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	35,701,311	43,366,232	29,244,335
Net Capital Requirement	8,822,195	10,485,773	8,272,084
Accruals to cash adjustments	-9,574,827	-14,914,481	-18,751,554
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-7,668,758	-8,127,237	-5,353,574
Add cash grant-in-aid	5,263,056	5,135,638	4,503,933
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-185,545	-184,434	13,023
New provisions and adjustments to previous provisions	-7,920	-7,920	-94,363
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-8,914,942	-16,375,304	-17,823,125
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,914,146	4,621,758	-
Use of provisions	25,136	23,018	2,552
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	34,948,679	38,937,524	18,764,865

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

	£'000		
	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	316,428	301,763	249,410
<i>Less:</i>			
Administration DEL (Housing and Communities) Income	-10,633	-10,900	-28,327
Administration DEL (Local Government) Income	-	-	-
Net Administration Costs	305,795	290,863	221,083
Gross Programme Costs	42,561,184	50,086,612	35,988,005
<i>Less:</i>			
Programme DEL (Housing and Communities) Income	-14,654	-784,279	-1,126,586
Programme DEL (Local Government) Income	-	-20,989	-25
Programme AME Income	-3,059,921	-1,811,746	-1,544,653
Non-budget income	-183,000	-183,000	-189,177
Net Programme Costs	39,303,609	47,286,598	33,127,564
Total Net Operating Costs	39,609,404	47,577,461	33,348,647
<i>Of which:</i>			
Resource DEL (Housing and Communities)	2,954,868	3,209,649	2,454,769
Resource DEL (Local Government)	17,470,529	21,484,798	8,571,776
Capital DEL (Local Government)	-	-	-
Capital DEL (Housing and Communities)	5,719,477	5,365,707	4,293,489
Resource AME	15,294,770	18,686,806	18,217,790
Capital AME	-	-	-
Non-budget	-1,830,240	-1,169,499	-189,177
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-3,889,237	-4,196,208	-4,104,312
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	1,830,240	1,169,499	189,177
Other adjustments	-1,849,096	-1,184,520	-189,177
Total Resource Budget	35,701,311	43,366,232	29,244,335
<i>Of which:</i>			
Resource DEL (Local Government)	17,470,529	21,484,798	8,571,776
Resource DEL (Housing and Communities)	2,989,214	3,251,064	2,479,096
Resource AME	15,241,568	18,630,370	18,193,463
Total Resource (Estimate)	35,701,311	43,366,232	29,244,335

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22	2020-21	2019-20
	Plans	Provision	Outturn
Voted Resource DEL - Housing and Communities	-25,287	-59,179	-216,060
<i>Of which:</i>			
Administration			
EU Grants Received	-	-	-9,121
<i>Of which:</i>			
F MHCLG Staff, Building and Infrastructure Costs	-	-	-9,121
Sales of Goods and Services	-	-	-5,689
<i>Of which:</i>			
F MHCLG Staff, Building and Infrastructure Costs	-	-	-5,689
Other Income	-10,633	-10,900	-13,517
<i>Of which:</i>			
F MHCLG Staff, Building and Infrastructure Costs	-10,633	-10,900	-13,517
Total Administration	-10,633	-10,900	-28,327
Programme			
EU Grants Received	-	-	-125,311
<i>Of which:</i>			
C Decentralisation and Local Growth	-	-	-125,311
Sales of Goods and Services	-11,654	-15,235	-17,964
<i>Of which:</i>			
A Local Government and Public Services	-	-	-5
B Housing and Planning	-11,654	-15,235	-17,106
F MHCLG Staff, Building and Infrastructure Costs	-	-	-853
Interest and Dividends	-	-30,044	-40,698
<i>Of which:</i>			
A Local Government and Public Services	-	-	-2,846
B Housing and Planning	-	-30,044	-35,934
C Decentralisation and Local Growth	-	-	-18
E Research, Data and Trading Funds	-	-	-1,900
Other Grants	-	-	-820
<i>Of which:</i>			
C Decentralisation and Local Growth	-	-	-820
Other Income	-3,000	-3,000	-2,940
<i>Of which:</i>			
A Local Government and Public Services	-	-	-251
B Housing and Planning	-3,000	-3,000	-1,706
E Research, Data and Trading Funds	-	-	-53
F MHCLG Staff, Building and Infrastructure Costs	-	-	-930
Total Programme	-14,654	-48,279	-187,733
Voted Resource DEL - Local Government	-	-20,989	-25
<i>Of which:</i>			
Programme			
Other Grants	-	-20,989	-25
<i>Of which:</i>			
J Other Grants and Payments	-	-20,989	-25
Total Programme	-	-20,989	-25

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22	2020-21	2019-20
	Plans	Provision	Outturn
Voted Resource AME	-3,059,921	-1,811,746	-1,544,653
<i>Of which:</i>			
Programme			
Other Grants	-3,059,921	-1,811,746	-1,544,653
<i>Of which:</i>			
T Business Rates Retention	-3,059,921	-1,811,746	-1,544,653
Total Programme	-3,059,921	-1,811,746	-1,544,653
Total Voted Resource Income	-3,085,208	-1,891,914	-1,760,738
Voted Capital DEL - Housing and Communities	-64,997	-799,620	-1,019,643
<i>Of which:</i>			
Programme			
EU Grants Received	-	-	-166,165
<i>Of which:</i>			
C Decentralisation and Local Growth	-	-	-166,165
Sales of Goods and Services	-	-	-1,017
<i>Of which:</i>			
E Research, Data and Trading Funds	-	-	-1,017
Other Grants	-	-736,000	-771,671
<i>Of which:</i>			
B Housing and Planning	-	-736,000	-741,212
C Decentralisation and Local Growth	-	-	-30,237
E Research, Data and Trading Funds	-	-	-7
F MHCLG Staff, Building and Infrastructure Costs	-	-	-215
Repayments	-64,997	-63,620	-80,790
<i>Of which:</i>			
A Local Government and Public Services	-	-63,620	-17,228
B Housing and Planning	-50,997	-	-62,976
C Decentralisation and Local Growth	-14,000	-	-
E Research, Data and Trading Funds	-	-	-586
Total Programme	-64,997	-799,620	-1,019,643
Total Voted Capital Income	-64,997	-799,620	-1,019,643

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

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-1,830,240	-1,830,240	-1,169,499	-1,169,499	-1,135,681	-1,135,681
Total	-1,830,240	-1,830,240	-1,169,499	-1,169,499	-1,135,681	-1,135,681

Detailed description of CFER sources

£'000

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Capital Pooled Housing Receipts	-183,000	-183,000	-183,000	-183,000	-189,177	-189,177
HCA Housing Supply: Help to Buy	-1,640,700	-1,640,700	-979,479	-979,479	-934,331	-934,331
HCA Housing Supply: First Buy	-6,540	-6,540	-7,020	-7,020	-12,173	-12,173
Total	-1,830,240	-1,830,240	-1,169,499	-1,169,499	-1,135,681	-1,135,681

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:

Gordon More	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 (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
G	Commission for Local Administration in England	12,449	75	11,250
G	Valuation Tribunal Service	5,924	285	5,769
H	Homes England	137,835	5,965,480	5,235,602
H	The Housing Ombudsman	-738	-	-
H	The Leasehold Advisory Service	1,946	-	1,910
H	Regulator of Social Housing	8,040	-	8,525
R	Commission for Local Administration in England	1,856	-	-
R	Valuation Tribunal Service	993	-	-
S	Homes England	1,539,018	-	-
S	The Housing Ombudsman	-620	-	-
S	Regulator of Social Housing	-3,785	-	-
Total		1,702,918	5,965,840	5,263,056

Part III: Note J - Staff Benefits

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
STATUTORY	
Claim for repair or repurchase of defective Right to Buy homes sold by local authorities between 1980 and 1985.	250 to 750
NON STATUTORY	
The department is party to a number of litigation cases with associated potential adverse costs.	Unquantifiable
Potential liabilities to the European Commission arising from current European legislation.	Unquantifiable
European Commission (ERDF) - potential losses arising from inability to recover ineligible expenditure arising as a result of the closure of 2007-2013 and 2014-20 programmes.	Unquantifiable
Commitment to fund potential shortfalls of land sale receipts of a Housing Association	Up to 4,000
Potential liabilities arising following the tragic events at Grenfell Tower in June 2017. At this time, the nature and value of the liabilities arising cannot be determined with sufficient reliability and consequently, are considered to be unquantifiable.	Unquantifiable
Parliamentary Contingent Liabilities that have been disclosed to Parliament and are disclosed in the Accountability Report but are not disclosed under IFRS as the probability is considered remote:	
<p>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.</p> <p>The department has provided a guarantee scheme for the private rented sector, guaranteeing debt of no more than £3.5 billion. £1.5 billion has been drawn down and is covered by the guarantee scheme.</p> <p>On the 7 May 2019, the department launched the ENABLE Build guarantee scheme, guaranteeing debt of no more than £1 billion.</p> <p>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.</p>	
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>To strengthen local authorities' ability to enforce remediation action on high-rise buildings, the department has indemnified the Joint Inspection Team (JIT) for professional 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 claims.</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

1. The Department for Transport (DfT), its agencies and its partners have the overall mission to create a safe, secure, efficient and reliable transport system that works for the people who depend on it; supporting a strong, productive economy and the jobs and homes people need.
2. The Department's strategic objectives as set out in its Priority Outcomes at Spending Review 20 are to improve connectivity across the United Kingdom, grow the economy by enhancing the transport network on time and on budget, tackle climate change and improve air quality by decarbonising transport, build confidence in the transport network as the country recovers from Covid19 and improve transport users' experience, ensuring that the network is safe, reliable and inclusive.
3. The Department is responsible for providing guidance and funding, and setting policy and investment priorities to achieve its strategic objectives. This includes supporting English local authorities to help them run and maintain their road networks, setting national aviation policy, providing strategic direction for the maritime sector, overseeing High Speed Rail projects, and supporting the development of other major infrastructure projects. On roads, the Department invests in, maintains and operates the motorway and trunk road network in England through Highways England as well as sets policy to reduce congestion and pollution and work to promote lower-carbon transport, such as buses, cycling and walking. The Department is also responsible for setting the strategic direction for the rail industry in England and Wales and funding investment in infrastructure through Network Rail. In response to Covid-19, the Department has introduced vital measures to ensure the continued safe operation of key modes of public transport throughout the pandemic.
4. The Estimate provides for planned budgetary expenditure of the Department for Transport (including its associated agencies: the Driver and Vehicle Licensing Agency, Vehicle Certification Agency, Driver and Vehicle Standards Agency, Maritime and Coastguard Agency and arm's-length bodies) in pursuit of the functions reflected in the section headings. It also provides for administrative expenditure by those bodies used in implementing and evaluating policy and on central services.
5. The expenditure is broken down between resource and capital, and resource provision is further sub-divided between administration and programme spend. Part I of the Estimate sets out the control totals and descriptions of spending, some of which are replicated in the Supply legislation. Part II provides a more detailed breakdown of those control limits and explain how the cash requirement is derived. Part III contains various tables and notes that provide supplementary and background information.
6. The single net cash requirement is not split by DEL/AME or any other budgetary limits.
7. Further details about the expenditure of the Department for Transport can be found in the Annual Report and Accounts 2020-21 to be published in the summer.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	17,405,892,000	13,996,000	17,419,888,000
Capital	19,495,489,000	-	19,495,489,000
Annually Managed Expenditure			
Resource	3,194,602,000	-3,051,000	3,191,551,000
Capital	85,245,000	-	85,245,000
Total Net Budget			
Resource	20,600,494,000	10,945,000	20,611,439,000
Capital	19,580,734,000	-	19,580,734,000
Non-Budget Expenditure		-	
Net cash requirement	33,593,948,000		

Amounts required in the year ending 31 March 2022 for expenditure by Department for Transport on:

Departmental Expenditure Limit:Expenditure arising from:

Improving transport connections across the United Kingdom. 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's new relationship with the EU under the Trade and Cooperation Agreement and associated workstreams. 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. The Public Sector Decarbonisation Scheme. Financial assistance under the UK Internal Markets Act 2020 in any area of the United Kingdom. Losses and special payments relating to the administration of the Department for Transport and its associated Agencies.

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.

Part I

Annually Managed Expenditure:

Expenditure arising from:

Grant and pension provisions and associated non-cash costs incurred by the Department for Transport and its associated agencies in respect of transport-related activities including roads; vehicle and driving; rail; sustainable travel; aviation; local transport; transport security and safety; and highway services. Shipping and maritime activities. Other costs incurred by the Department for Transport and its associated agencies in respect of transport-related activities including Payments to General Lighthouse Authorities. Net spending by arm's-length bodies. Governmental response to the coronavirus Covid-19 pandemic.

Income arising from:

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

Department for Transport will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	17,405,892,000	11,344,682,000	6,061,210,000
Capital	19,495,489,000	8,346,284,000	11,149,205,000
Annually Managed Expenditure			
Resource	3,194,602,000	1,083,803,000	2,110,799,000
Capital	85,245,000	211,320,000	-126,075,000
Non-Budget Expenditure	-	-	-
Net cash requirement	33,593,948,000	18,391,892,000	15,202,056,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
367,017	-6,797	360,220	18,433,284	-1,387,612	17,045,672	19,495,489	-	19,495,489	25,084,762	18,265,274
<i>Of which:</i>										
A Tolled Crossings										
-	-	-	33,658	-138,200	-104,542	750	-	750	-81,693	313
B Local Authority Transport										
-	-	-	380,921	-	380,921	1,685,555	-	1,685,555	533,939	2,401,985
C Highways England (net)										
45,000	-	45,000	2,509,300	-	2,509,300	3,816,561	-	3,816,561	2,750,428	3,454,729
D Funding of Other ALBs (net)										
954	-	954	-35,223	-	-35,223	16,321	-	16,321	38,021	96,816
E Other Railways										
-	-	-	446,713	-291,772	154,941	126,970	-	126,970	124,915	115,698
F Sustainable Travel										
-	-	-	143,937	-	143,937	821,725	-	821,725	183,822	763,998
G Bus Subsidies & Concessionary Fares										
-	-	-	578,709	-4,500	574,209	139,860	-	139,860	1,591,276	80,690
H GLA Transport Grants										
-	-	-	500,000	-	500,000	-	-	-	2,701,888	-
I Crossrail										
-	-	-	-	-	-	610,000	-	610,000	1,773	796,000
J Aviation, Maritime, Security and Safety										
-	-	-	191,076	-56,874	134,202	164,266	-	164,266	260,922	66,034
K Maritime and Coastguard Agency										
9,068	-548	8,520	396,229	-18,363	377,866	61,100	-	61,100	376,693	43,171
L Motoring Agencies										
-	-	-	997,929	-853,934	143,995	107,216	-	107,216	268,652	225,347
M Science, Research and Support Functions										
-	-	-	26,797	-	26,797	22,093	-	22,093	25,574	30,240
N Central Administration										
308,727	-6,249	302,478	89,035	-23,969	65,066	27,116	-	27,116	406,240	45,364
O Departmental Unallocated Provision										
-	-	-	-	-	-	84,066	-	84,066	-	-
P Support for Passenger Rail Services										
-	-	-	4,074,466	-	4,074,466	9,200	-	9,200	8,627,473	387,127
Q High Speed Rail										
-	-	-	17,147	-	17,147	737,968	-	737,968	76,633	467,337
R Transport Development Fund										
-	-	-	50,000	-	50,000	850,000	-	850,000	22	436,070

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
S High Speed Two Limited (net)										
3,000	-	3,000	204,576	-	204,576	4,423,538	-	4,423,538	113,919	3,248,165
T East West Rail Company Limited (net)										
268	-	268	71,852	-	71,852	185	-	185	36,477	1,854
U Network Rail (net)										
-	-	-	7,756,162	-	7,756,162	5,790,999	-	5,790,999	7,047,788	5,604,336
Non-voted expenditure										
92	-	92	13,904	-	13,904	-	-	-	14,203	1
<i>Of which:</i>										
V Funding of Other ALBs (net)										
92	-	92	13,904	-	13,904	-	-	-	14,203	1
Total Spending in DEL										
367,109	-6,797	360,312	18,447,188	-1,387,612	17,059,576	19,495,489	-	19,495,489	25,098,965	18,265,275
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	3,251,885	-57,283	3,194,602	105,245	-20,000	85,245	2,408,629	469,601
<i>Of which:</i>										
W Highways England (net)										
-	-	-	10,000	-	10,000	100,000	-	100,000	7,883	132,004
X Network Rail (net)										
-	-	-	2,829,289	-	2,829,289	-	-	-	2,055,925	-
Y Funding of Other ALBs (net)										
-	-	-	81,900	-	81,900	-	-	-	78,062	-
Z Other Railways										
-	-	-	232,191	-57,283	174,908	-	-	-	175,484	-
AA Aviation, Maritime, Security and Safety										
-	-	-	-1,320	-	-1,320	-	-20,000	-20,000	-1,726	-20,000
AB Maritime and Coastguard Agency										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
AC Motoring Agencies										
-	-	-	-2,788	-	-2,788	-	-	-	-1,521	-
AD Central Administration										
-	-	-	95,800	-	95,800	-	-	-	95,048	-
AE High Speed Rail										
-	-	-	-187	-	-187	5,245	-	5,245	-1,130	356,338
AF East West Rail Company Limited (net)										
-	-	-	6,000	-	6,000	-	-	-	1	-
<i>High Speed Two Limited (net)</i>										
-	-	-	-	-	-	-	-	-	-397	1,259

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Non-voted expenditure										
-	-	-	-3,051	-	-3,051	-	-	-	-109	-
<i>Of which:</i>										
AG Funding of Other ALBs (net)										
-	-	-	-3,051	-	-3,051	-	-	-	-109	-
Total Spending in AME										
-	-	-	3,248,834	-57,283	3,191,551	105,245	-20,000	85,245	2,408,520	469,601
Total for Estimate										
367,109	-6,797	360,312	21,696,022	-1,444,895	20,251,127	19,600,734	-20,000	19,580,734	27,507,485	18,734,876
<i>Of which:</i>										
Voted Expenditure										
367,017	-6,797	360,220	21,685,169	-1,444,895	20,240,274	19,600,734	-20,000	19,580,734	27,493,391	18,734,875
Non Voted Expenditure										
92	-7,505	92	10,853	-51,828	10,853	-	-10,138	-	14,094	1

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	20,611,439	27,507,485	13,266,055
Net Capital Requirement	19,580,734	18,734,876	14,252,361
Accruals to cash adjustments	-6,587,280	-5,964,062	-7,347,615
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-27,630,682	-24,667,270	-21,322,000
Add cash grant-in-aid	18,551,178	17,178,968	14,678,000
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-231,468	-288,066	-187,000
New provisions and adjustments to previous provisions	-100,528	-122,686	-279,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	285	58,206	-20,000
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	635,000	260,000	-328,000
Increase (-) / Decrease (+) in creditors	1,544,378	1,227,549	-258,615
Use of provisions	644,557	389,237	369,000
Removal of non-voted budget items	-10,945	-14,095	975
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-10,945	-14,095	975
Net Cash Requirement	33,593,948	40,264,204	20,171,776

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	367,109	327,894	304,435
<i>Less:</i>			
Administration DEL Income	-6,797	-16,307	-9,457
Net Administration Costs	360,312	311,587	294,978
Gross Programme Costs	24,793,835	32,292,238	17,260,543
<i>Less:</i>			
Programme DEL Income	-1,387,612	-1,120,744	-2,158,322
Programme AME Income	-57,283	-179,734	-68,676
Non-budget income	-	-	-
Net Programme Costs	23,348,940	30,991,760	15,033,545
Total Net Operating Costs	23,709,252	31,303,347	15,328,523
<i>Of which:</i>			
Resource DEL	17,380,462	25,040,127	10,839,988
Capital DEL	3,097,813	3,795,863	2,125,846
Resource AME	3,230,977	2,467,357	2,362,689
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	-3,097,813	-3,795,863	-2,125,846
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	1	63,378
Total Resource Budget	20,611,439	27,507,485	13,266,055
<i>Of which:</i>			
Resource DEL	17,419,888	25,098,965	11,438,741
Resource AME	3,191,551	2,408,520	1,827,314
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	20,611,439	27,507,485	13,266,055

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-1,394,409	-1,028,660	-2,147,169
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-6,797	-16,259	-8,833
<i>Of which:</i>			
K Maritime and Coastguard Agency	-548	-548	-564
N Central Administration	-6,249	-15,711	-8,269
Other Income	-	-48	-624
<i>Of which:</i>			
N Central Administration	-	-48	-624
Total Administration	-6,797	-16,307	-9,457
Programme			
EU Grants Received	-53,540	-223,104	-45,339
<i>Of which:</i>			
J Aviation, Maritime, Security and Safety	-53,540	-223,104	-45,339
Sales of Goods and Services	-876,238	-422,903	-621,341
<i>Of which:</i>			
A Tolled Crossings	-114,200	-114,895	-156,890
E Other Railways	-237,385	-111,161	-291,666
F Sustainable Travel	-	-9	-
G Bus Subsidies & Concessionary Fares	-4,500	-3,577	-
I Crossrail	-	-	-1,435
J Aviation, Maritime, Security and Safety	-3,334	-1,911	-8,421
K Maritime and Coastguard Agency	-18,363	-12,709	-16,399
L Motoring Agencies	-498,213	-177,309	-143,590
M Science, Research and Support Functions	-	-2	-596
N Central Administration	-243	-265	696
P Support for Passenger Rail Services	-	-1,065	-3,706
Q High Speed Rail	-	-	715
R Transport Development Fund	-	-	-49
Interest and Dividends	-28,416	-10,449	-47,268
<i>Of which:</i>			
A Tolled Crossings	-24,000	-	-
F Sustainable Travel	-	-	-4
I Crossrail	-	-30	-
J Aviation, Maritime, Security and Safety	-	-	-12
N Central Administration	-4,416	-10,419	-47,252
Other Grants	-3,941	-	-
<i>Of which:</i>			
L Motoring Agencies	-3,941	-	-

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Other Income	-425,125	-355,545	-1,423,416
<i>Of which:</i>			
B Local Authority Transport	-	-	-19
E Other Railways	-54,387	-55,222	-54,309
F Sustainable Travel	-	-926	-406
G Bus Subsidies & Concessionary Fares	-	-412	-67
J Aviation, Maritime, Security and Safety	-	-4,234	-1,533
L Motoring Agencies	-351,428	-244,427	-344,695
N Central Administration	-19,310	-19,997	-18,062
P Support for Passenger Rail Services	-	-30,327	-1,004,160
Q High Speed Rail	-	-	-165
Taxation	-352	-352	-348
<i>Of which:</i>			
L Motoring Agencies	-352	-352	-348
Total Programme	-1,387,612	-1,012,353	-2,137,712
Voted Resource AME	-57,283	-179,734	-68,676
<i>Of which:</i>			
Programme			
Interest and Dividends	-57,283	-179,734	-68,676
<i>Of which:</i>			
Z Other Railways	-57,283	-179,734	-66,541
AA Aviation, Maritime, Security and Safety	-	-	-2,135
Total Programme	-57,283	-179,734	-68,676
Total Voted Resource Income	-1,451,692	-1,208,394	-2,215,845
Voted Capital DEL	-	-140,849	-20,790
<i>Of which:</i>			
Programme			
EU Grants Received	-	-	-12,229
<i>Of which:</i>			
F Sustainable Travel	-	-	-12,229
Other Grants	-	-100,001	-201
<i>Of which:</i>			
J Aviation, Maritime, Security and Safety	-	-	-201
N Central Administration	-	-100,001	-
Other Income	-	-8,390	-8,180
<i>Of which:</i>			
L Motoring Agencies	-	-8,390	-8,180
Repayments	-	-32,458	-180
<i>Of which:</i>			
F Sustainable Travel	-	-	-180
I Crossrail	-	-	-
L Motoring Agencies	-	-32,458	-
Total Programme	-	-140,849	-20,790

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Capital AME	-20,000	-20,000	-20,012
<i>Of which:</i>			
Programme			
Repayments	-20,000	-20,000	-20,012
<i>Of which:</i>			
Z Other Railways	-	-	-10
AA Aviation, Maritime, Security and Safety	-20,000	-20,000	-20,002
Total Programme	-20,000	-20,000	-20,012
Total Voted Capital Income	-20,000	-160,849	-40,802

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

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

£'000

	2020-21 Plans		2019-20 Provision		2018-19 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-35,282	-	-
				-20,000		
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-150,000	-	-226,697	-	-
Total	-	-150,000	-	-281,979	-	-

Detailed description of CFER sources

£'000

	2021-22 Plans		2020-21 Provision		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Income from river crossings	-	-	-	-8,197	-	-
Payment of interest on loan issued to Greater London Authority for Crossrail	-	-	-	-25,360	-	-
Annually Managed Expenditure						
Repayment of a loan with interest issued to the General Lighthouse Authority	-	-	-	-21,725	-	-
Non-Budget						
DVLA cherished transfer/sale of marks	-	-150,000	-	-150,000	-	-
Rail franchise settlements	-	-	-	-68,793	-	-
Fine income levied by the Office of Rail and Road	-	-	-	-5,000	-	-
Profit on property disposals by Maritime and Coastguard Agency	-	-	-	-2,904	-	-
Total	-	-150,000	-	-281,979	-	-

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Bernadette Kelly
Executive Agency Accounting Officers:	
Brian Johnson for Sections K and AA	Maritime and Coastguard Agency
Julie Lennard for Sections L and AB	Driver and Vehicle Licensing Agency
Pia Wilkes CBE 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.

ALB Accounting Officers:

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 (FRoM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and

Part III: Note D - Explanation of Accounting Officer responsibilities

- 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	2,554,300	3,816,561	4,990,000
D	Air Travel Trust	-40,579	-	-
D	British Transport Police Authority	-392	16,321	-
D	Rail Passenger Council	6,702	-	6,552
S	High Speed 2	207,576	4,423,538	4,620,000
T	East West Rail	72,120	185	92,200
U	Network Rail	7,756,162	5,790,999	8,842,426
W	Highways England	10,000	100,000	-
X	Network Rail	2,829,289	-	-
Y	British Transport Police Authority	81,900	-	-
AF	East West Rail	6,000	-	-
Total		13,483,078	14,147,604	18,551,178

Part III: Note F - Accounting Policy changes

In October 2019, the Office for National Statistics (ONS) reclassified the Driver and Vehicle Standards Agency (DVSA) for statistical purposes from Public Corporation (trading fund) to Central Government. ONS' reclassification decision was backdated to the formation of DVSA as an Executive Agency and trading fund. As agreed with HM Treasury, DVSA's status as a government trading fund has been formally revoked in legislation with legal effect from 1st April 2021. Accordingly, DVSA is consolidated into the Department for Transport's Resource Accounts and Estimates from 1st April 2021 and is presented under the Motoring Agencies estimate line. As a result of the backdated effective date for ONS' statistical reclassification of DVSA, the prior year comparatives in the Department's 2021/22 Resource Accounts will be re-stated.

The Department implemented IFRS 16 'Leases' in 2019/20.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Statutory liabilities:	
Channel Tunnel Act 1987, s 25, 26 and 29 : potential liabilities in the event of termination of Eurotunnel's concession.	100,000
Marine and Aviation Insurance Act 1952, s 1 : Government war risk reinsurance for British shipowners insuring their vessels with the British Mutual War Risks Associations (Clubs). Under the current agreement with Clubs, the Government provides 95% reinsurance for Queen's Enemy Risks (QER). A contingent liability arises from the continuous QER cover for the hull and machinery value of British flag vessels entered with the Clubs.	Unquantifiable
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.	1,024,031
CTRL Act 1996. Undertaking under the HS1 concession agreement.	4,767,000
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
Non-statutory liabilities	
Reinstatement of International Maritime Organisation (IMO) building, and abatement of rent, if IMO building destroyed; and rehousing of IMO during rebuilding.	91,000
Highways England third party claims.	23,550
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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Under the HS1 Concession agreement the Secretary of state may be liable for a number of quantifiable and unquantifiable payments. As the unquantifiable proportion is significant, the category is presented as unquantifiable.	Unquantifiable
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.	12,500
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.	1,306,400
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.	171,420
Other contingent liabilities, including legal claims, comprising both quantifiable (disclosed) and unquantifiable amounts.	480,482
Indemnities to stakeholders relating to infrastructure works, comprising quantifiable (disclosed) and unquantifiable elements.	277,114

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
RDEL-J	International Civil Aviation Organisation	2,889
RDEL-J	European Civil Aviation Conference	262
Total		3,151

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.	44,000
DVSA Graduated fixed penalties and deposits income	6,000

Total	50,000
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Department for Business, Energy and Industrial Strategy

Introduction

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource † ††	9,744,072,000	-990,000,000	8,754,072,000
Capital †††	16,665,151,000	-	16,665,151,000
Annually Managed Expenditure			
Resource	25,552,449,000	770,000,000	26,322,449,000
Capital	1,741,491,000	-142,400,000	1,599,091,000
Total Net Budget			
Resource	35,296,521,000	-220,000,000	35,076,521,000
Capital	18,406,642,000	-142,400,000	18,264,242,000
Non-Budget Expenditure		-	
Net cash requirement † †† †††	43,511,214,000		

Amounts required in the year ending 31 March 2022 for expenditure by Department for Business, Energy and Industrial Strategy on:

Departmental Expenditure Limit:Expenditure arising from:

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

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

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

The promotion of strong, fair and competitive markets at home and abroad; measures to protect investors and consumers including from unsafe products and unfair practices; support for employment relations programmes and measures to promote a skilled and flexible labour market.

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

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

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

Part I

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

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

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

Support for space related programmes.

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

Activities of UK Government Investments on behalf of the Department.

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

Respond to fuel poverty needs.

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

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

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

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

Specialist support services, staff management and development; other departmental administration and non-cash costs; payments towards the United Kingdom Atomic Energy Authority Combined Pension Scheme deficit; exchange risk and other guarantee losses; publicity, promotion, publications, knowledge sharing initiatives and departmental research and development; surveys, monitoring, statistics, advice and consultancies; management of asset sales; Investment Security Unit; 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.

Support for high risk projects with potential for transformative change through the Advanced Research and Invention Agency (ARIA), including set up costs.

Part I

Income arising from:

Receipts from other Government Departments and devolved administrations; the Advisory, Conciliation and Arbitration Service; the Insolvency Service.

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

Receipts from licences and levies; Launch Investment receipts; Capital Venture Funds receipts; premium income and other receipts from Financial Guarantee schemes, and of dividends; equity withdrawals; interest on loans and loan repayments from the Land Registry, Ordnance Survey, Met Office, UK Intellectual Property Office and National Physical Laboratory. 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.

Part I

Annually Managed Expenditure:

Expenditure arising from:

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

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

Departmental administration; financial guarantee schemes; regional investment and programmes; enterprise for small and medium firms; provision of support for business, including support for specific industries; support for innovation and research activity; miscellaneous programmes.

Governmental response to the coronavirus Covid-19 pandemic.

The management of asset sales.

Payment of corporation tax.

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

Activities of UK Government Investments on behalf of the Department.

Renewable Heat Incentive including Renewable Heat Premium Payments.

The expenditure of The NESTA Trust.

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

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

The Redundancy Payments Service.

Income arising from:

Receipts from Trading Funds.

Receipts from asset sales.

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

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

Activities of UK Government Investments on behalf of the Department.

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

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

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

Receipts relating to the Nuclear Decommissioning Authority.

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

Part I

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	9,744,072,000	2,546,164,000	7,197,908,000
Capital	16,665,151,000	7,255,282,000	9,409,869,000
Annually Managed Expenditure			
Resource	25,552,449,000	1,248,074,000	24,304,375,000
Capital	1,741,491,000	356,450,000	1,385,041,000
Non-Budget Expenditure	-	-	-
Net cash requirement	43,511,214,000	18,176,188,000	25,335,026,000

† £3,380,663,000 has been advanced from the Contingencies Fund to provide cash in respect of £3,380,663,000 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 July 2021.

†† Expenditure totalling £200,000 under section H is subject to the passage of the Advanced Research and Invention Agency Bill, which has passed second reading in the House of Commons. The provision sought will not be used for the service or for any purpose until the enabling legislation has been enacted. £200,000 has been advanced from the Contingencies Fund to provide cash in respect of the new service. A corresponding amount is required to enable repayment to the Fund.

††† Expenditure totalling £50,000,000 under section H is subject to the passage of the Advanced Research and Invention Agency Bill, which has passed second reading in the House of Commons. The provision sought will not be used for the service or for any purpose until the enabling legislation has been enacted.

Part II: Subhead detail

£'000

2021-22 Plans						2020-21 Provisions				
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
625,426	-9,170	616,256	9,343,570	-215,754	9,127,816	16,725,381	-60,230	16,665,151	28,546,108	21,139,384
<i>Of which:</i>										
A Deliver an ambitious industrial strategy										
-	-	-	4,535,942	-1,700	4,534,242	133,350	-36,000	97,350	21,947,565	238,551
B Maximise investment opportunities and bolster UK interests										
-	-	-	139,000	-	139,000	321,000	-	321,000	87,060	492,000
C Promote competitive markets and responsible business practices										
4,553	-	4,553	395,974	-186,227	209,747	27,633	-	27,633	205,632	83,514
D Delivering affordable energy for households and businesses										
-	-	-	118,119	-	118,119	905,000	-	905,000	133,759	1,240,500
E Ensuring that our energy system is reliable and secure										
-	-	-	29,052	-7,800	21,252	129,300	-	129,300	16,110	7,500
F Taking action on climate change and decarbonisation										
-	-	-	86,682	-	86,682	647,000	-	647,000	57,490	406,050
G Managing our energy legacy safely and responsibly										
-	-	-	188,731	-	188,731	56,300	-	56,300	216,174	5,073,950
H Science and Research										
1,113	-	1,113	700,200	-	700,200	5,452,630	-3,100	5,449,530	1,804,306	943,382
I Capability										
526,316	-9,170	517,146	123,265	-	123,265	46,451	-650	45,801	654,734	7,387
J Government as Shareholder										
-	-	-	1,233,622	-20,027	1,213,595	309,380	-20,480	288,900	1,713,399	898,760
K Promote competitive markets and responsible business practices (ALB) net										
9,072	-	9,072	52,559	-	52,559	6,848	-	6,848	61,228	2,589
L Ensuring that our energy system is reliable and secure (ALB) net										
-	-	-	1	-	1	-	-	-	1	-
M Taking action on climate change and decarbonisation (ALB) net										
4,827	-	4,827	4,601	-	4,601	464,765	-	464,765	10,468	3,448
N Managing our energy legacy safely and responsibly (ALB) net										
8,183	-	8,183	28,812	-	28,812	38,792	-	38,792	33,538	21,750
O Science and Research (ALB) net										
9,764	-	9,764	241,560	-	241,560	5,626,337	-	5,626,337	258,418	9,251,763
P Capability (ALB) net										
1,600	-	1,600	-	-	-	-	-	-	1,600	-
Q Government as Shareholder (ALB) net										
-274	-	-274	25,450	-	25,450	537,500	-	537,500	46,050	663,240
R NDA and SLC expenditure (ALB) net										
60,272	-	60,272	1,440,000	-	1,440,000	2,023,095	-	2,023,095	1,284,200	1,805,000
<i>Deliver an ambitious industrial strategy (ALB) net</i>										
-	-	-	-	-	-	-	-	-	14,376	-

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Non-voted expenditure										
-	-	-	-	-990,000	-990,000	-	-	-	-633,000	-
<i>Of which:</i>										
S Nuclear Decommissioning Authority Income (CFER)										
-	-	-	-	-990,000	-990,000	-	-	-	-633,000	-
Total Spending in DEL										
625,426	-9,170	616,256	9,343,570	-1,205,754	8,137,816	16,725,381	-60,230	16,665,151	27,913,108	21,139,384
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	25,801,003	-248,554	25,552,449	9,741,491	-8,000,000	1,741,491	22,684,526	32,270,198
<i>Of which:</i>										
T Deliver an ambitious industrial strategy										
-	-	-	26,121	-18,000	8,121	-	-	-	-9,639,124	-
U Promote competitive markets and responsible business practices										
-	-	-	88,300	-	88,300	-	-	-	91,492	-
V Managing our energy legacy safely and responsibly										
-	-	-	-100,426	-	-100,426	23,091	-	23,091	-148,355	27,348
W Science and Research										
-	-	-	23,480,243	-	23,480,243	-	-	-	20,390,551	-
X Capability										
-	-	-	-955	-	-955	-	-	-	960	-
Y Government as Shareholder										
-	-	-	-	-230,554	-230,554	9,760,000	-8,000,000	1,760,000	313,585	32,230,000
Z Renewable Heat Incentive										
-	-	-	1,081,000	-	1,081,000	-	-	-	1,150,000	-
AA Deliver an ambitious industrial strategy (ALB) net										
-	-	-	19,800	-	19,800	10,000	-	10,000	19,500	10,000
AB Promote competitive markets and responsible business practices (ALB) net										
-	-	-	904	-	904	-	-	-	-297	-
AC Managing our energy legacy safely and responsibly (ALB) net										
-	-	-	520,626	-	520,626	-	-	-	242,155	-
AD Science and Research (ALB) net										
-	-	-	102,874	-	102,874	-51,400	-	-51,400	112,030	-
AE Capability (ALB) net										
-	-	-	5	-	5	-	-	-	4	-
AF Government as Shareholder (ALB) net										
-	-	-	-22,489	-	-22,489	-200	-	-200	117,868	-400
AG Nuclear Decommissioning Authority (ALB) net										
-	-	-	605,000	-	605,000	-	-	-	1,940,000	-

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<i>Delivering affordable energy for households and businesses</i>										
-	-	-	-	-	-	-	-	-	94,000	-
<i>Taking action on climate change and decarbonisation</i>										
-	-	-	-	-	-	-	-	-	100	3,250
<i>Taking action on climate change and decarbonisation (ALB) net</i>										
-	-	-	-	-	-	-	-	-	8,000,057	-
Non-voted expenditure										
-	-	-	770,000	-	770,000	-	-142,400	-142,400	622,000	-142,400
<i>Of which:</i>										
AH Managing our energy legacy safely and responsibly (CFER)										
-	-	-	-	-	-	-	-142,400	-142,400	-	-142,400
AI Promote competitive markets and responsible business practices										
-	-	-	770,000	-	770,000	-	-	-	622,000	-
Total Spending in AME										
-	-	-	26,571,003	-248,554	26,322,449	9,741,491	-8,142,400	1,599,091	23,306,526	32,127,798
Total for Estimate										
625,426	-9,170	616,256	35,914,573	-1,454,308	34,460,265	26,466,872	-8,202,630	18,264,242	51,219,634	53,267,182
<i>Of which:</i>										
Voted Expenditure										
625,426	-9,170	616,256	35,144,573	-464,308	34,680,265	26,466,872	-8,060,230	18,406,642	51,230,634	53,409,582
Non Voted Expenditure										
-	-	-	770,000	-990,000	-220,000	-	-142,400	-142,400	-11,000	-142,400

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	35,076,521	51,219,634	11,928,341
Net Capital Requirement	18,264,242	53,267,182	11,091,017
Accruals to cash adjustments	-10,191,949	-51,969,214	-7,787,733
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-11,768,884	-23,898,586	-19,711,842
Add cash grant-in-aid	13,413,697	13,658,410	11,366,584
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-99,272	-197,858	39,523
New provisions and adjustments to previous provisions	-23,484,896	-11,147,087	55,721
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-943,017	-31,293,205	15,516
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	250,000	450,000	-156,013
Increase (-) / Decrease (+) in creditors	12,254,452	233,688	340,435
Use of provisions	185,971	225,424	262,343
Removal of non-voted budget items	362,400	153,400	459,381
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	362,400	153,400	459,381
Net Cash Requirement	43,511,214	52,671,002	15,691,006

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	625,322	610,827	507,820
<i>Less:</i>			
Administration DEL Income	-9,170	-12,012	-20,769
Net Administration Costs	616,152	598,815	487,051
Gross Programme Costs	49,516,153	69,172,141	23,163,053
<i>Less:</i>			
Programme DEL Income	-1,206,404	-1,243,296	-1,029,698
Programme AME Income	-248,554	-140,355	-69,221
Non-budget income	-	-	-
Net Programme Costs	48,061,195	67,788,490	22,064,134
Total Net Operating Costs	48,677,347	68,387,305	22,551,185
<i>Of which:</i>			
Resource DEL	8,586,205	27,681,075	1,606,761
Capital DEL	13,647,226	17,152,371	8,908,667
Resource AME	26,495,316	23,553,859	12,106,169
Capital AME	-51,400	-	-58,233
Non-budget	-	-	-12,179
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-13,595,826	-17,152,371	-8,850,434
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-5,000	-15,300	-1,772,410
Total Resource Budget	35,076,521	51,219,634	11,928,341
<i>Of which:</i>			
Resource DEL	8,754,072	27,913,108	2,838,375
Resource AME	26,322,449	23,306,526	9,089,966
<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	990,000	633,000	748,104
Other adjustments	-990,000	-633,000	-748,104
Total Resource (Estimate)	35,076,521	51,219,634	11,928,341

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-224,924	-486,804	-187,222
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-6,656	-9,258	-12,784
<i>Of which:</i>			
C Promote competitive markets and responsible business practices	-	-	-10
I Capability	-6,656	-9,258	-12,774
Other Grants	-1,760	-2,000	-2,070
<i>Of which:</i>			
I Capability	-1,760	-2,000	-2,070
Other Income	-754	-754	-5,902
<i>Of which:</i>			
C Promote competitive markets and responsible business practices	-	-	-7
I Capability	-754	-754	-5,895
Pensions	-	-	-13
<i>Of which:</i>			
I Capability	-	-	-13
Total Administration	-9,170	-12,012	-20,769
Programme			
EU Grants Received	-	-	-302
<i>Of which:</i>			
B Maximise investment opportunities and bolster UK interests	-	-	-302
Sales of Goods and Services	-199,775	-88,933	-117,439
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-	-11,947
B Maximise investment opportunities and bolster UK interests	-	-	-13
C Promote competitive markets and responsible business practices	-182,827	-72,531	-95,038
E Ensuring that our energy system is reliable and secure	-7,721	-7,120	-7,729
G Managing our energy legacy safely and responsibly	-	-	-8
I Capability	-	-54	-61
J Government as Shareholder	-9,227	-9,228	-2,643
Interest and Dividends	-10,200	-20,780	-35,455
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-1,700	-1,680	-3,856
B Maximise investment opportunities and bolster UK interests	-	-	-85
D Delivering affordable energy for households and businesses	-	-	-2
J Government as Shareholder	-8,500	-19,100	-31,512
Other Grants	-	-	-26
<i>Of which:</i>			
B Maximise investment opportunities and bolster UK interests	-	-	-16
F Taking action on climate change and decarbonisation	-	-	-10

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Other Income	-379	-365,079	-2,048
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-365,000	-
B Maximise investment opportunities and bolster UK interests	-	-	-3
C Promote competitive markets and responsible business practices	-	-	-1,237
E Ensuring that our energy system is reliable and secure	-79	-79	-102
F Taking action on climate change and decarbonisation	-	-	-136
G Managing our energy legacy safely and responsibly	-	-	-11
H Science and Research	-	-	-16
I Capability	-	-	-124
J Government as Shareholder	-300	-	-419
Taxation	-5,400	-	-11,183
<i>Of which:</i>			
C Promote competitive markets and responsible business practices	-3,400	-	-11,183
J Government as Shareholder	-2,000	-	-
Total Programme	-215,754	-474,792	-166,453
Voted Resource AME	-248,554	-140,355	-61,486
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-228,554	-	-
<i>Of which:</i>			
Y Government as Shareholder	-228,554	-	-
Interest and Dividends	-2,000	-1,000	-6,913
<i>Of which:</i>			
Y Government as Shareholder	-2,000	-1,000	-6,913
Other Income	-18,000	-139,355	-54,573
<i>Of which:</i>			
T Deliver an ambitious industrial strategy	-18,000	-18,000	-25,154
V Managing our energy legacy safely and responsibly	-	-	-29,419
Y Government as Shareholder	-	-121,355	-
Total Programme	-248,554	-140,355	-61,486
Total Voted Resource Income	-473,478	-627,159	-248,708

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Capital DEL	-60,230	-487,842	-477,751
<i>Of which:</i>			
Programme			
EU Grants Received	-	-54,865	-9,203
<i>Of which:</i>			
B Maximise investment opportunities and bolster UK interests	-	-	-7,981
H Science and Research	-	-	-1,193
J Government as Shareholder	-	-54,865	-29
Sales of Goods and Services	-	-23,500	-27,344
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-15,000	-14,839
F Taking action on climate change and decarbonisation	-	-	-2,650
H Science and Research	-	-	-605
J Government as Shareholder	-	-8,500	-9,250
Other Grants	-650	-57,139	-78,594
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-	-38
F Taking action on climate change and decarbonisation	-	-	-85
G Managing our energy legacy safely and responsibly	-	-	-139
H Science and Research	-	-57,139	-58,694
I Capability	-650	-	-
J Government as Shareholder	-	-	-19,638
Other Income	-36,000	-333,956	-349,176
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-36,000	-327,186	-339,697
B Maximise investment opportunities and bolster UK interests	-	-	-2,402
J Government as Shareholder	-	-6,770	-7,077
Repayments	-23,580	-18,382	-13,434
<i>Of which:</i>			
D Delivering affordable energy for households and businesses	-	-	-200
H Science and Research	-3,100	-2,600	-2,024
J Government as Shareholder	-20,480	-15,782	-11,210
Total Programme	-60,230	-487,842	-477,751
Voted Capital AME	-8,000,000	-8,000,000	-5,342,000
<i>Of which:</i>			
Programme			
Repayments	-8,000,000	-8,000,000	-5,342,000
<i>Of which:</i>			
Y Government as Shareholder	-8,000,000	-8,000,000	-5,342,000
Total Programme	-8,000,000	-8,000,000	-5,342,000
Total Voted Capital Income	-8,060,230	-8,487,842	-5,819,751

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

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-990,000	-990,000	-633,000	-633,000	-748,104	-556,000
Income in budgets surrendered to the Consolidated Fund (capital)	-142,400	-142,400	-142,400	-142,400	-142,400	-142,400
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-1,132,400	-1,132,400	-775,400	-775,400	-890,504	-698,400

Detailed description of CFER sources

£'000

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Nuclear Decommissioning Authority Resource DEL	-990,000	-990,000	-633,000	-633,000	-748,104	-556,000
Annually Managed Expenditure						
Coal Pension Capital AME	-142,400	-142,400	-142,400	-142,400	-142,400	-142,400
Total	-1,132,400	-1,132,400	-775,400	-775,400	-890,504	-698,400

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: 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
Prof. Ottoline Leyser	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
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 (FRoM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
K	ACAS (Advisory, Conciliation and Arbitration Service)	54,513	6,808	52,546
K	Competition Service	4,786	40	4,534
K	Financial Reporting Council	2,332	-	-
L	Electricity Settlements Company	1	-	-
M	Committee on Climate Change	4,827	-	4,600
M	Low Carbon Contracts Company	1	2,765	330
M	Salix	4,600	462,000	562,000
N	Civil Nuclear Police Authority	3,411	15,600	15,950
N	Coal Authority	31,884	19,300	48,500
N	Oil & Gas Authority	1,700	3,892	1,900
O	Diamond Light Source Ltd	33,000	-	-
O	UK Research and Innovation	213,253	5,625,000	8,569,001
O	United Kingdom Atomic Energy Authority	5,071	1,337	214,500
P	UK Shared Business Services Ltd	1,600	-	-
Q	BIS (Postal Services Act 2011) Company Limited	2,700	-	-
Q	British Business Bank	16,540	492,500	359,900
Q	British Technology Investments Limited	-	45,000	45,000
Q	Cornwall and Isles of Scilly Investments Limited	299	-	299
Q	Midlands Engine Investment Limited	2,277	-	2,277
Q	Northern Powerhouse Investment Limited	3,360	-	3,360
R	Nuclear Decommissioning Authority †	383,272	80,095	3,529,000
R	Site Licence Companies	1,117,000	1,943,000	-
AA	The NESTA Trust	19,800	10,000	-
AB	ACAS (Advisory, Conciliation and Arbitration Service)	855	-	-
AB	Competition Service	49	-	-
AC	Civil Nuclear Police Authority	-150	-	-
AC	Coal Authority	520,722	-	-
AC	Oil & Gas Authority	54	-	-
AD	Diamond Light Source Ltd	5,000	-	-
AD	UK Research and Innovation	98,494	-51,400	-
AD	United Kingdom Atomic Energy Authority	-620	-	-
AE	UK Shared Business Services Ltd	5	-	-
AF	BIS (Postal Services Act 2011) Company Limited	10,000	-200	-
AF	British Business Bank	41,531	-	-
AF	Enrichment Holdings Limited	-80,000	-	-
AF	Northern Powerhouse Investment Limited	5,980	-	-
AG	Nuclear Decommissioning Authority	605,000	-	-
		3,113,147	8,655,737	13,413,697

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

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

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

Section in Part II: Subhead Detail	Service	£'000
D4-DEL	Energy Company Obligation Brokerage	80
F4-DEL	International Energy, and Climate Change: international subscriptions and contributions	5,342
G4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions and contributions	20,030
G4-DEL	UK Coal Cohort Concessionary Fuel costs	1,642

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
Indemnification to CGI IT UK Ltd in respect of liabilities that they may incur if employees of the former supplier of these services bring employment law claims against them in relation to the application of the Transfer of Undertakings (Protection of Employment) Regulations 2006 (TUPE).	580
Recovery Loan Scheme - the Government will be subject to an equivalent contingent liability as for Coronavirus Business Interruption Loan Scheme (CBILS). The maximum contingent liability for assumed initial lending of £12 billion (our central estimate) is £9.6 billion.	9,600,000
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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Legal costs	
– A contingent liability exists in relation to ongoing legal cases. The cost is dependent on the outcome of cases which currently cannot be reliably estimated.	Unquantifiable
– Under an agreement with the Financial Reporting Council (FRC), if the amount held in their legal costs fund falls below £1 million in any year, an additional grant will be made to cover legal costs subsequently incurred in that year.	Unquantifiable
Indemnities against personal liability	
– Indemnities have been given to the directors appointed by the core Department to wholly owned subsidiaries. These indemnities are against personal liability following any legal action against the companies.	Unquantifiable
– 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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
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
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	1,257
G4-DEL	International Atomic Energy Agency	16,900
G4-DEL	Organisation for the Prohibition of Chemical Weapons	3,020
H7-DEL	European Space Agency	384,300
O7-DEL	European Molecular Biology Conference	4,312
O7-DEL	European Molecular Biology Laboratory	16,149
O7-DEL	Human Frontier Science Program	1,690
O7-DEL	International Agency for Research on Cancer	1,070
O7-DEL	The International Ocean Drilling Programme	2,600
O7-DEL	European Organisation for Nuclear Research (CERN)	145,579
O7-DEL	European Southern Observatory (ESO)	32,296
O7-DEL	Institut Laue-Langevin (ILL)	20,253
O7-DEL	European Synchrotron Radiation Facility (ESRF)	7,034
O7-DEL	European X-ray Free-Electron Laser (XFEL)	3,000

HM Land Registry

Introduction

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	375,982,000	-	375,982,000
Capital	132,668,000	-	132,668,000
Annually Managed Expenditure			
Resource	12,000,000	-	12,000,000
Capital	-	-	-
Total Net Budget			
Resource	387,982,000	-	387,982,000
Capital	132,668,000	-	132,668,000
Non-Budget Expenditure	-		
Net cash requirement	436,801,000		

Amounts required in the year ending 31 March 2022 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.

Annually Managed Expenditure:Expenditure arising from:

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

HM Land Registry will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	375,982,000	162,611,000	213,371,000
Capital	132,668,000	25,965,000	106,703,000
Annually Managed Expenditure			
Resource	12,000,000	5,400,000	6,600,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	436,801,000	191,470,000	245,331,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
-	-	-	375,982	-	375,982	132,668	-	132,668	346,357	40,211
<i>Of which:</i>										
A HMLR Core DEL Expenditure										
-	-	-	375,982	-	375,982	132,668	-	132,668	346,357	40,211
Total Spending in DEL										
-	-	-	375,982	-	375,982	132,668	-	132,668	346,357	40,211
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	12,000	-	12,000	-	-	-	22,000	-
<i>Of which:</i>										
B HMLR Core AME Expenditure										
-	-	-	12,000	-	12,000	-	-	-	22,000	-
Total Spending in AME										
-	-	-	12,000	-	12,000	-	-	-	22,000	-
Total for Estimate										
-	-	-	387,982	-	387,982	132,668	-	132,668	368,357	40,211
<i>Of which:</i>										
Voted Expenditure										
-	-	-	387,982	-	387,982	132,668	-	132,668	368,357	40,211
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	387,982	368,357	-
Net Capital Requirement	132,668	40,211	-
Accruals to cash adjustments	-83,849	-10,567	-
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-17,738	-11,357	-
New provisions and adjustments to previous provisions	-12,000	-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	-54,111	22,790	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	436,801	398,001	-

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	387,982	368,357	-
<i>Less:</i>			
Programme DEL Income	-	-55,700	-
Programme AME Income	-	-	-
Non-budget income	-325,078	-260,600	-
Net Programme Costs	62,904	52,057	-
Total Net Operating Costs	62,904	52,057	-
<i>Of which:</i>			
Resource DEL	375,982	346,357	-
Capital DEL	-	-55,700	-
Resource AME	12,000	22,000	-
Capital AME	-	-	-
Non-budget	-325,078	-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	325,078	260,600	-
Other adjustments	-	-	-
Total Resource Budget	387,982	368,357	-
<i>Of which:</i>			
Resource DEL	375,982	346,357	-
Resource AME	12,000	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	-	-	-
Total Resource (Estimate)	387,982	368,357	-

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Capital DEL	-	-55,700	-
<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	-
Total Voted Capital Income	-	-55,700	-

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

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-325,078	-325,078	-260,600	-263,477	-	-
Total	-325,078	-325,078	-260,600	-263,477	-	-

Detailed description of CFER sources

£'000

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Receipts surrendered from Income from Fees and Charges	-320,000	-320,000	-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	-	-
Total	-325,078	-325,078	-260,600	-263,477	-	-

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Simon Hayes

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

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Indemnity Fund (estimated provision balance as at 31 March 2021)	70,600

Department for Digital, Culture, Media and Sport

Introduction

1. This Estimate covers expenditure by the Department for Digital, Culture, Media and Sport on support to museums, galleries and libraries; arts; sport; architecture and the historic environment; ceremonial events; tourism, broadcasting and media; the digital economy and cyber security; gambling, licensing and horseracing; expenditure on the administration of the Department; on research and other surveys; on costs associated with the Commonwealth Games; the Office for Civil Society; National Citizen Service and payments to the British Broadcasting Corporation (BBC) to finance television and sound broadcasting.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	2,011,356,000	-	2,011,356,000
Capital	1,018,450,000	-	1,018,450,000
Annually Managed Expenditure			
Resource	4,283,838,000	1,545,699,000	5,829,537,000
Capital	354,455,000	269,285,000	623,740,000
Total Net Budget			
Resource	6,295,194,000	1,545,699,000	7,840,893,000
Capital	1,372,905,000	269,285,000	1,642,190,000
Non-Budget Expenditure		-	
Net cash requirement	6,868,132,000		

Amounts required in the year ending 31 March 2022 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 and Heritage 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. Delivery of telecommunications R&D or other funding, e.g. through the 5G Testbeds and Trials Programme or in support of the 5G Supply Chain Diversification Strategy

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.

Part I

Policy development and research to tackle harmful content online, including the development of legislation to establish a new regulatory framework. Supporting policy work to counter misinformation and disinformation, including commissioning of external research projects to build the evidence base and improve understanding. Policy development and research to ensure that commercial gambling is socially responsible, including through the Review of the Gambling Act 2005, and to ensure the National Lottery and society lotteries are effectively regulated and continue to raise funds for good causes. Policy work and research to support the development of a new pro-competition regulatory regime for digital markets. The sponsorship of the Office of Communications, the Information Commissioner's Office and Phone-paid Services Authority. The development of telecommunications and internet policy and standards. Administration and operating costs of the Department, and grants to other government departments. Management of overseas development funding for digital development and cultural protection. 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. Development of data policy for the economy and society, including through implementation of the National Data Strategy. Building a stronger civil society through a range of public, private and civil society partners, and increasing services, facilities and positive activities for young people, including the National Citizen Service. Delivery of the Commonwealth Games 2022 and related programmes. Net spending to support the Museums, Arts, Sports, Media and Culture bodies and schemes 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.

Income arising from:

The activities of the Department and its sponsored bodies including: proceeds from the sale of properties, assets and the early release of office leases; receipts by the Government Art Collection; recovery of commemorative and ceremonial costs; recovery of costs for repairs to listed buildings; fees and charges for licences and receipts from concessionaires and sponsors; repayment of voted loans from national museums and galleries and receipts from other Government departments.

Fees charged for Subject Access Requests under the Data Protection Act and receipts in relation to data protection enquiries. Receipts associated with the sale of radio spectrum; contributions from other government departments toward the costs of joint schemes. Receipts from the private sector toward the 4G/TV Co-Existence Oversight Board. Receipts from other government departments, arms-length bodies, devolved administrations, local authorities and the private sector in respect of broadband and mobile communication infrastructure contracts, including receipts under the Wireless Telegraphy Act.

The National Lottery Distribution Fund, National Lottery operator's licence fees and recoveries from the issue of licensing certificates. The receipts of Heritage items received under the Cultural Gifts scheme and passed to the Acceptance in Lieu panel. Receipts associated with the legacy of the Olympic and Paralympic Games 2012; the closure or restructure of organisations; the Festival of Britain and Northern Ireland.

Receipts in respect of the costs awarded in the Floe Telecom Court Case. Repayment of grants and repayment of loan principal and related interest. 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 and TV Production Restart Scheme.

Part I

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.

Part I

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	2,011,356,000	1,267,993,000	743,363,000
Capital	1,018,450,000	482,766,000	535,684,000
Annually Managed Expenditure			
Resource	4,283,838,000	1,792,359,000	2,491,479,000
Capital	354,455,000	224,650,000	129,805,000
Non-Budget Expenditure	-	-	-
Net cash requirement	6,868,132,000	4,260,432,000	2,607,700,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
269,933	-655	269,278	1,845,609	-103,531	1,742,078	1,018,450	-	1,018,450	3,832,686	1,200,933
<i>Of which:</i>										
A Support for the Museums and Galleries sector										
-	-	-	19,916	-247	19,669	-	-	-	26,970	5,000
B Museums and Galleries sponsored ALBs (net)										
-	-	-	412,546	-	412,546	105,684	-	105,684	487,770	127,789
C Libraries sponsored ALBs (net)										
8,929	-	8,929	111,819	-	111,819	11,797	-	11,797	148,642	11,121
D Support for the Arts sector										
797	-655	142	122,325	-80,879	41,446	9,327	-	9,327	276,194	270,326
E Arts and culture ALBs (net)										
19,796	-	19,796	445,677	-	445,677	70,730	-	70,730	973,989	75,643
F Support for the Sports sector										
-	-	-	113,823	-2,300	111,523	175,500	-	175,500	149,277	264,080
G Sport sponsored ALBs (net)										
15,936	-	15,936	112,699	-	112,699	39,729	-	39,729	292,637	44,514
H Ceremonial and support for the Heritage sector										
255	-	255	37,104	-	37,104	-	-	-	46,639	1,524
I Heritage sponsored ALBs (net)										
23,412	-	23,412	63,546	-	63,546	103,595	-	103,595	195,794	150,477
J Tourism sponsored ALBs (net)										
30,816	-	30,816	10,203	-	10,203	4,632	-	4,632	54,959	1,961
K Support for the Digital, Broadcasting and Media sectors										
1	-	1	103,296	-2,750	100,546	373,244	-	373,244	333,932	174,469
L Broadcasting and Media sponsored ALBs (net)										
18,864	-	18,864	42,740	-	42,740	17,017	-	17,017	108,213	34,555
M Administration and Research										
144,379	-	144,379	52,281	-	52,281	77,195	-	77,195	178,718	32,906
N Support for Horseracing and the Gambling sector										
-	-	-	-	-17,355	-17,355	-	-	-	-19,268	-
O Gambling Commission (net)										
-	-	-	19,036	-	19,036	-	-	-	21,516	384
P Office for Civil Society										
-	-	-	40,900	-	40,900	30,000	-	30,000	399,608	1,704
Q National Citizen Service										
449	-	449	60,800	-	60,800	-	-	-	108,823	3,706
R Birmingham 2022 and Festival 2022 (net)										
6,299	-	6,299	76,898	-	76,898	-	-	-	48,273	774
Total Spending in DEL										
269,933	-655	269,278	1,845,609	-103,531	1,742,078	1,018,450	-	1,018,450	3,832,686	1,200,933

Part II: Subhead detail**£'000**

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	4,283,838	-	4,283,838	354,455	-	354,455	3,972,805	449,672
<i>Of which:</i>										
S British Broadcasting Corporation (net)										
-	-	-	4,189,743	-	4,189,743	229,455	-	229,455	3,878,709	316,712
T Channel Four Television										
-	-	-	-	-	-	125,000	-	125,000	-	132,700
U Provisions, Impairments and other AME spend										
-	-	-	94,093	-	94,093	-	-	-	94,094	-
V Levy bodies										
-	-	-	2	-	2	-	-	-	2	260
Non-voted expenditure										
-	-	-	1,545,699	-	1,545,699	269,285	-	269,285	1,263,747	197,022
<i>Of which:</i>										
W Lottery Grants										
-	-	-	1,545,699	-	1,545,699	269,285	-	269,285	1,263,747	197,022
Total Spending in AME										
-	-	-	5,829,537	-	5,829,537	623,740	-	623,740	5,236,552	646,694
Total for Estimate										
269,933	-655	269,278	7,675,146	-103,531	7,571,615	1,642,190	-	1,642,190	9,069,238	1,847,627
<i>Of which:</i>										
Voted Expenditure										
269,933	-655	269,278	6,129,447	-103,531	6,025,916	1,372,905	-	1,372,905	7,805,491	1,650,605
Non Voted Expenditure										
-	-	-	1,545,699	-	1,545,699	269,285	-	269,285	1,263,747	197,022

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	7,840,893	9,069,238	6,762,264
Net Capital Requirement	1,642,190	1,847,627	992,768
Accruals to cash adjustments	-799,967	-976,497	-970,841
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-6,334,043	-7,144,267	-5,908,147
Add cash grant-in-aid	5,868,892	6,408,222	4,953,000
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-61,723	-24,131	-15,279
New provisions and adjustments to previous provisions	-29,600	-236,592	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-184,700	-132,700	-415
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-58,793	152,971	-
Use of provisions	-	-	-
Removal of non-voted budget items	-1,814,984	-1,460,769	-1,434,502
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-1,814,984	-1,460,769	-1,434,502
Net Cash Requirement	6,868,132	8,479,599	5,349,689

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	269,933	277,207	225,015
<i>Less:</i>			
Administration DEL Income	-655	-755	-1,653
Net Administration Costs	269,278	276,452	223,362
Gross Programme Costs	8,163,940	9,346,800	7,012,652
<i>Less:</i>			
Programme DEL Income	-103,531	-109,291	-124,543
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	8,060,409	9,237,509	6,888,109
Total Net Operating Costs	8,329,687	9,513,961	7,111,471
<i>Of which:</i>			
Resource DEL	2,011,356	3,832,686	1,801,790
Capital DEL	488,794	444,723	110,106
Resource AME	5,829,537	5,236,552	4,960,474
Capital AME	-	-	239,101
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	-488,794	-444,723	-349,207
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	7,840,893	9,069,238	6,762,264
<i>Of which:</i>			
Resource DEL	2,011,356	3,832,686	1,808,745
Resource AME	5,829,537	5,236,552	4,953,519
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	7,840,893	9,069,238	6,762,264

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-104,186	-110,046	-125,766
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-655	-755	-189
<i>Of which:</i>			
D Support for the Arts sector	-655	-680	-
H Ceremonial and support for the Heritage sector	-	-35	-
K Support for the Digital, Broadcasting and Media sectors	-	-40	-
M Administration and Research	-	-	-189
Other Grants	-	-	-755
<i>Of which:</i>			
D Support for the Arts sector	-	-	-680
H Ceremonial and support for the Heritage sector	-	-	-35
K Support for the Digital, Broadcasting and Media sectors	-	-	-40
Other Income	-	-	-709
<i>Of which:</i>			
D Support for the Arts sector	-	-	-3
M Administration and Research	-	-	-706
Total Administration	-655	-755	-1,653
Programme			
EU Grants Received	-	-	-83
<i>Of which:</i>			
P Office for Civil Society	-	-	-83
Sales of Goods and Services	-103,531	-109,291	-21,285
<i>Of which:</i>			
A Support for the Museums and Galleries sector	-247	-	-
D Support for the Arts sector	-80,879	-80,889	-48
F Support for the Sports sector	-2,300	-7,392	-
H Ceremonial and support for the Heritage sector	-	-782	-21,235
K Support for the Digital, Broadcasting and Media sectors	-2,750	-960	-2
N Support for Horseracing and the Gambling sector	-17,355	-19,268	-
Other Grants	-	-	-86,423
<i>Of which:</i>			
D Support for the Arts sector	-	-	-78,194
F Support for the Sports sector	-	-	-7,000
H Ceremonial and support for the Heritage sector	-	-	2,481
K Support for the Digital, Broadcasting and Media sectors	-	-	-960
P Office for Civil Society	-	-	-2,750
Other Income	-	-	-16,320
<i>Of which:</i>			
A Support for the Museums and Galleries sector	-	-	-42
H Ceremonial and support for the Heritage sector	-	-	-147
K Support for the Digital, Broadcasting and Media sectors	-	-	17
N Support for Horseracing and the Gambling sector	-	-	-16,081

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
<i>Olympics - legacy programmes</i>	-	-	-50
P Office for Civil Society	-	-	-17
Taxation	-	-	-2
<i>Of which:</i>			
P Office for Civil Society	-	-	-2
Total Programme	-103,531	-109,291	-124,113
Total Voted Resource Income	-104,186	-110,046	-125,766
Voted Capital DEL	-	-	3,165
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-5
<i>Of which:</i>			
M Administration and Research	-	-	-5
Other Grants	-	-	-430
<i>Of which:</i>			
A Support for the Museums and Galleries sector	-	-	-725
D Support for the Arts sector	-	-	-27
K Support for the Digital, Broadcasting and Media sectors	-	-	322
Other Income	-	-	3,600
<i>Of which:</i>			
K Support for the Digital, Broadcasting and Media sectors	-	-	3,600
Total Programme	-	-	3,165
Total Voted Capital Income	-	-	3,165

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

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-327,709	-19,539	-361,578	-10,000	-318,548
Total	-	-327,709	-19,539	-361,578	-10,000	-318,548

Detailed description of CFER sources

£'000

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Ofcom annual license fees (Wireless Telegraphy Act Licence Fees)	-	-312,000	-	-334,579	-	-303,970
Gambling Commission fines & penalties	-	-4,600	-	-2,744	-	-4,266
Information Commissioner's Office civil monetary penalties & related bank interest	-	-11,100	-11,766	-16,465	-	-24
Information Commissioner's Office GDPR fines	-	-	-27	-35	-	-279
BBC contribution to broadband infrastructure and services	-	-	-	-	-10,000	-10,000
Production Restart receipts	-	-	-7746	-7746	-	-
Sports Grounds Safety authority	-	-9	-	-9	-	-9
Total	-	-327,709	-19,539	-361,578	-10,000	-318,548

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
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
Sarah Gardner	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

Part III: Note D - Explanation of Accounting Officer responsibilities

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	British Museum	71,113	3,612	43,612
B	Imperial War Museums	21,557	2,177	20,959
B	Museums and Galleries (subgroup)	28,481	61,539	84,128
B	National Gallery	25,926	3,660	25,057
B	National Museums Liverpool	21,728	1,500	20,981
B	Natural History Museum	49,894	12,924	50,464
B	Royal Museums Greenwich	18,218	1,730	15,799
B	Science Museum Group	55,326	9,002	46,843
B	Tate Galleries	60,394	2,440	39,770
B	Victoria & Albert Museum	59,909	7,100	55,811
C	British Library	120,748	11,797	110,033
E	Arts Council of England	465,473	70,730	825,471
G	Sport England	64,652	32,940	175,551
G	Sports Grounds Safety Authority	1,754	-	1,647
G	UK Anti-Doping	8,638	2,037	8,823
G	UK Sport	53,591	4,752	59,252
I	Churches Conservation Trust	2,709	250	2,924
I	Historic England	78,234	52,141	121,669
I	National Heritage Memorial Fund	6,015	51,204	91,974
J	VisitBritain	41,019	4,632	40,702
L	British Film Institute	42,178	4,807	62,346
L	Information Commissioner's Office	8,990	5,010	7,578
L	OFCOM	4,173	7,200	7,400
L	S4C	6,263	-	5,822
O	Gambling Commission	1,713	-	873
O	National Lottery Commission	17,323	-	17,355
Q	National Citizen Service	61,249	-	60,800
R	Birmingham CWG 2022	102,798	-	105,448
S	BBC	4,189,743	229,455	3,759,800
T	Channel 4	-	125,000	-
U	Arts Council of England	-111	-	-
U	Birmingham CWG 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 Museums	5,700	-	-
U	Information Commissioner's Office	-911	-	-
U	Museums and Galleries (subgroup)	3,040	-	-
U	National Gallery	100	-	-
U	National Museums Liverpool	4,300	-	-
U	Natural History Museum	2,220	-	-
U	OFCOM	-1,615	-	-
U	Royal Museums Greenwich	2,700	-	-
U	Science Museum Group	5,500	-	-

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
U	Sport England	1,410	-	-
U	UK Sport	6,146	-	-
U	Victoria & Albert Museum	17,925	-	-
U	VisitBritain	1,600	-	-
V	PhonePay Plus	1	-	-
Total		5,751,404	707,639	5,868,892

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 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
Total		41,325

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Government Indemnity Scheme:	
British Library	103,700
British Museum	1,449,907
Horniman Museum	160
Imperial War Museum	83,000
National Gallery	4,150,209
National Maritime Museum	294,757
National Museums Liverpool	95,417
National Museums Northern Ireland	106,481
National Portrait Gallery	27,148
Natural History Museum	52,712
Royal Armouries	15,330
Science Museum Group	262,668
Sir John Soane Museum	466
Southbank Centre	337,234
Tate	1,892,896
Victoria and Albert Museum	1,204,894
Wallace Collection	178,026
Other Non-DCMS Bodies	4,200,000
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
<p>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.</p>	620
<p>Contingent liabilities in respect of the Cultural Property (Armed Conflicts) Act 2017 for:</p> <ol style="list-style-type: none"> 1. additional costs of imprisonment / legal costs incurred by the Ministry of Justice under the legislation 2. potential liability for compensation which may be payable to buyers of 'good faith' that forfeit any cultural property 	Unquantifiable
<p>Indemnities granted in respect of works of art on loan from the Royal Collection.</p>	302,700
<p>Indemnity scheme for items on loan to the Government Art Collection.</p>	11,600
<p>Guarantee for the 'Borrowing facility for Historic Royal Palaces'.</p>	4,000
<p>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</p> <p>The last triennial actuarial valuation of the pension scheme as at 30 June 2017 valued the deficit at £11.3bn.</p>	11,300,000
<p>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.</p>	2,000
<p>Upon dissolution of the Olympic Delivery Authority (ODA), the following contingent liabilities passed to DCMS:</p> <ol style="list-style-type: none"> 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. 	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Contingent liabilities in respect of the Commonwealth Games</p> <p>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.</p> <p>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.</p> <p>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</p>	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
<p>The Department has agreed to underwrite UK Sport up to £25m for 2020-21 if there is a shortfall in lottery income.</p>	25,000
<p>National Portrait Gallery, Inspiring People programme, the Gallery will close for 3 years from the end of June 2020. Redundancy programme liability highly probably to crystallise with a maximum liability of £1.5m.</p>	1,500
<p>TV & Film Production Restart Scheme</p> <p>This compensation scheme was created to restart the UK film and TV production and aid economic recovery of this important sector, by addressing the market failure of the unavailability of COVID-19 insurance for productions. As such government has a contingent liability for potential future claims on the scheme.</p>	Unquantifiable
<p>There is a claim to copyright infringement due to unauthorized use of videos and other images of artwork by BTA in an advertising campaign between 2015 and 2017. Legal proceedings were initiated in 2020 at the Munich district court for copyright infringement. The claimant estimates the amount in dispute totals around £833k. There is also a chance the claimant will also claim for damages that cannot yet be quantified.</p>	Unquantifiable
<p>The Natural History Museum outsourced the provision of soft maintenance services to Servest Ltd. in 2009. This required a number of employees to be transferred out of the Museum’s employment and into the employment of Servest under the Transfer of Undertakings (Protection of Employment) Regulations 2006. These employees had to be enrolled by the new employer into a pension scheme broadly comparable to the Civil Service Pension scheme which they were enrolled in whilst in the Museum’s employment. The contract was retendered and awarded to Total Support Services Ltd in July 2016 which under the New Fair Deal Policy triggered the opportunity for the transferred staff to transfer the pension benefits earned in the Servest scheme back into the Civil Service Pension scheme.</p> <p>As the contracting authority, the Natural History Museum will have a liability to pay the shortfall between the transfer in and transfer out values. The value of the liability will depend on negotiation with the Servest scheme provider and the number of individuals who take up the option to transfer. The Government Actuary’s Department have been engaged to undertake this process on the Museum’s behalf.</p>	Unquantifiable

Department for Environment, Food and Rural Affairs

Introduction

1. This Estimate provides for expenditure by Defra, its Executive Agencies, its Arm's Length Bodies (ALBs) and the Forestry Commission (including Forestry England) and its contribution to cross border functions (including the Executive Agency Forest Research). A Memorandum of Understanding with the Scottish and Welsh Governments and Defra supports the funding of cross border functions covering forestry research, tree health, economics and forestry standards.
2. The Estimate is based on five main areas of spend, plus a further section covering Departmental operating costs. The Department's ALBs are shown on separate Estimate lines based around the same main areas of spend as the Department. The Estimate is further sub-divided between Departmental Expenditure Limits (DEL), Annually Managed Expenditure (AME) and Non-Budget expenditure.
3. The Estimate includes the Department's net expenditure, administration costs, costs of Executive Agencies, net costs of the ALBs, subsidies to Public Corporations, research and development, payments to Executive Agencies, as well as reimbursable costs and offsetting EU receipts.
4. Defra has four Executive Agencies - the Animal and Plant Health Agency (APHA), the Centre for Environment, Fisheries and Aquaculture Science (CEFAS), the Rural Payments Agency (RPA) and the Veterinary Medicines Directorate (VMD).
5. Defra has eight ALBs and two levy bodies. Details of the Grant in Aid they receive and their budgets can be found in this document at Part III: Note E - Arm's Length Bodies.
6. The Forestry Commission is a non-ministerial government department responsible for advising Forestry Ministers on forestry matters and for implementing forestry policy. Forestry Commissioners, whose duties and functions are set out in the Forestry Acts, are accountable to the Secretary of State for Environment, Food and Rural Affairs. Forestry is a devolved matter with the Scottish and Welsh Governments maintaining separate arrangements for forestry. Defra funding covers the promotion of forestry and supports the planting, management and conservation of forests and woodlands within England, including the operation of the Commission's estate by its agency, Forestry England, which is classified as a Public Corporation.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	4,390,918,000	-751,000	4,390,167,000
Capital	1,535,607,000	-	1,535,607,000
Annually Managed Expenditure			
Resource	298,465,000	-	298,465,000
Capital	14,507,000	-	14,507,000
Total Net Budget			
Resource	4,689,383,000	-751,000	4,688,632,000
Capital	1,550,114,000	-	1,550,114,000
Non-Budget Expenditure	10,000,000		
Net Cash Requirement †	6,230,410,000		

Amounts required in the year ending 31 March 2022 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. 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, justifying authority for new nuclear power, 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 Covid-19 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; recovery of costs incurred for Covid-19 waste water testing; capital loan schemes; commissioned surveys; research; studies and provision of advice; rental income and repayments; occupancy charge; administrative training and professional services; pension and redundancy contributions and knowledge-sharing initiatives.

Annually Managed Expenditure:

Expenditure arising from:

Levy collection; publicity, promotion, awareness and publications; research and development; market and supply chain analysis and support; packaging recovery support; licensing, approvals and certification. Specialist support services; staff management and development; delivery body funding contributions; surveys; monitoring; statistics; advice and consultancies; provision for future liabilities; bad debts; revaluations and impairment losses; legacy and residual delivery body costs. Promotion of affordable insurance in relation to flood risk.

Income arising from:

Levies from the flood reinsurance; meat; dairy; forestry; horticulture; shellfish; fish; cereals; agriculture industries; delivery body funding contributions; packaging recovery support; surveys; EU funding; overseas Governments investments; reinsurance related and commercial income and interest gained.

Non-Budget Expenditure:

Expenditure arising from:

Payments to devolved administrations.

Income arising from:

Funding contributions to support delivery bodies.

Department for Environment, Food and Rural Affairs will account for this Estimate.

			£
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	4,390,918,000	3,003,479,000	1,387,439,000
Capital	1,535,607,000	806,950,000	728,657,000
Annually Managed Expenditure			
Resource	298,465,000	131,216,000	167,249,000
Capital	14,507,000	6,528,000	7,979,000
Non-Budget Expenditure	10,000,000	4,500,000	5,500,000
Net Cash Requirement	6,230,410,000	3,076,003,000	3,154,407,000

† Expenditure totalling £7,464,000 under section B is subject to the passage of the Environment Bill, which has passed second reading in the House of Commons. The provision sought will not be used for the service or for any purpose until the enabling legislation has been enacted. £6,713,000 has been advanced from the Contingencies Fund to provide cash in respect of £6,713,000 resource DEL spending supporting the new service provided for under sections B of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund.

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
910,272	-2,192	908,080	4,059,114	-576,276	3,482,838	1,535,607	-	1,535,607	4,756,987	1,025,197
<i>Of which:</i>										
A Food and farming										
137,840	-300	137,540	2,442,288	-406,646	2,035,642	85,400	-	85,400	2,473,158	27,200
B Improve the environment and rural services										
81,972	-1,892	80,080	617,346	-29,213	588,133	146,454	-	146,454	615,768	76,572
C Protect the country from floods										
1,104	-	1,104	1,430	-	1,430	-	-	-	12,727	3,000
D Animal and plant health										
37,206	-	37,206	317,484	-98,409	219,075	21,750	-	21,750	236,723	7,016
E Marine and fisheries										
11,545	-	11,545	148,956	-42,008	106,948	1,275	-	1,275	85,252	10,637
F Departmental operating costs										
522,988	-	522,988	51,874	-	51,874	313,036	-	313,036	658,119	114,815
G Improve the environment and rural services (ALB) (net)										
60,054	-	60,054	164,757	-	164,757	84,205	-	84,205	230,525	75,640
H Protect the country from floods (ALB) (net)										
54,755	-	54,755	290,792	-	290,792	883,487	-	883,487	415,967	710,317
I Marine and fisheries (ALB) (net)										
2,808	-	2,808	24,187	-	24,187	-	-	-	28,748	-
Non-voted expenditure										
-	-	-	-751	-	-751	-	-	-	-	-
<i>Of which:</i>										
J Improve the environment and rural services										
-	-	-	-751	-	-751	-	-	-	-	-
Total Spending in DEL										
910,272	-2,192	908,080	4,058,363	-576,276	3,482,087	1,535,607	-	1,535,607	4,756,987	1,025,197

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	398,465	-100,000	298,465	14,507	-	14,507	1,340,925	16,507
<i>Of which:</i>										
K Food and farming										
-	-	-	50,881	-	50,881	-	-	-	50,881	-
L Improve the environment and rural services										
-	-	-	99,890	-100,000	-110	-	-	-	-3,110	-
M Animal and plant health										
-	-	-	4	-	4	-	-	-	5	-
N Marine and fisheries										
-	-	-	7	-	7	-	-	-	8	-
O Departmental operating costs										
-	-	-	50,368	-	50,368	-	-	-	1,102,773	-
P Food and farming (ALB) (net)										
-	-	-	5,096	-	5,096	14,507	-	14,507	2,565	14,507
Q Improve the environment and rural services (ALB) (net)										
-	-	-	36,158	-	36,158	-	-	-	31,742	-
R Protect the country from floods (ALB) (net)										
-	-	-	156,000	-	156,000	-	-	-	156,000	2,000
S Marine and fisheries (ALB) (net)										
-	-	-	61	-	61	-	-	-	61	-
Total Spending in AME										
-	-	-	398,465	-100,000	298,465	14,507	-	14,507	1,340,925	16,507
Non-Budget spending										
Voted expenditure										
-	-	-	204,143	-194,143	10,000	-	-	-	10,000	-
<i>Of which:</i>										
T Food and farming										
-	-	-	204,143	-194,143	10,000	-	-	-	10,000	-
Total Non-Budget Spending										
-	-	-	204,143	-194,143	10,000	-	-	-	10,000	-
Total for Estimate										
910,272	-2,192	908,080	4,660,971	-870,419	3,790,552	1,550,114	-	1,550,114	6,107,912	1,041,704
<i>Of which:</i>										
Voted Expenditure										
910,272	-2,192	908,080	4,661,722	-870,419	3,791,303	1,550,114	-	1,550,114	6,107,912	1,041,704
Non Voted Expenditure										
-	-	-	-751	-	-751	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	4,698,632	6,107,912	2,942,199
Net Capital Requirement	1,550,114	1,041,704	729,497
Accruals to cash adjustments	-19,087	-1,754,535	-840,460
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,776,867	-1,668,072	-1,274,774
Add cash grant-in-aid	1,507,116	1,322,474	1,109,513
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-111,340	-110,207	-78,872
New provisions and adjustments to previous provisions	-180,874	-1,190,028	-698,816
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-6,847	-9,847	20,639
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	1,945
Increase (+) / Decrease (-) in debtors	500,000	-150,000	101,768
Increase (-) / Decrease (+) in creditors	-	-	-37,072
Use of provisions	49,725	51,145	15,209
Removal of non-voted budget items	751	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	751	-	-
Net Cash Requirement	6,230,410	5,395,081	2,831,236

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

	£'000		
	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	904,405	910,295	712,358
<i>Less:</i>			
Administration DEL Income	-2,192	-3,492	-6,545
Net Administration Costs	902,213	906,803	705,813
Gross Programme Costs	5,620,199	7,013,971	6,558,128
<i>Less:</i>			
Programme DEL Income	-576,276	-707,316	-2,495,004
Programme AME Income	-100,000	-100,000	-
Non-budget income	-194,143	-331,055	-1,332,738
Net Programme Costs	4,749,780	5,875,600	2,730,386
Total Net Operating Costs	5,651,993	6,782,403	3,436,199
<i>Of which:</i>			
Resource DEL	4,248,300	4,586,676	2,115,137
Capital DEL	941,361	662,946	497,578
Resource AME	440,332	1,511,236	828,378
Capital AME	12,000	12,000	-3,130
Non-budget	10,000	9,545	-1,764
<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	-953,361	-674,946	-494,448
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	455	448
Other adjustments	-10,000	-10,000	1,316
Total Resource Budget	4,688,632	6,097,912	2,943,515
<i>Of which:</i>			
Resource DEL	4,390,167	4,756,987	2,245,132
Resource AME	298,465	1,340,925	698,383
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	10,000	10,000	-1,316
Total Resource (Estimate)	4,698,632	6,107,912	2,942,199

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-578,468	-710,808	-2,500,503
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-2,192	-3,492	-2,866
<i>Of which:</i>			
A Food and farming	-300	-300	-198
B Improve the environment and rural services	-1,892	-3,192	-890
C Protect the country from floods	-	-	-44
D Animal and plant health	-	-	77
<i>Countryside and rural services</i>	-	-	-55
F Departmental operating costs	-	-	-1,756
Interest and Dividends	-	-	-8
<i>Of which:</i>			
F Departmental operating costs	-	-	-8
Other Income	-	-	-3,654
<i>Of which:</i>			
A Food and farming	-	-	-18
B Improve the environment and rural services	-	-	-177
D Animal and plant health	-	-	-168
F Departmental operating costs	-	-	-3,291
Taxation	-	-	-17
<i>Of which:</i>			
B Improve the environment and rural services	-	-	-3
C Protect the country from floods	-	-	-14
Total Administration	-2,192	-3,492	-6,545
Programme			
EU Grants Received	-394,363	-556,122	-2,314,250
<i>Of which:</i>			
A Food and farming	-394,246	-541,092	-2,283,499
D Animal and plant health	-117	-30	-5,963
E Marine and fisheries	-	-15,000	-23,663
F Departmental operating costs	-	-	-1,125
Sales of Goods and Services	-171,913	-151,188	-179,124
<i>Of which:</i>			
A Food and farming	-2,400	-3,500	-61,017
B Improve the environment and rural services	-29,213	-29,474	-10,870
D Animal and plant health	-98,292	-90,714	-76,735
E Marine and fisheries	-42,008	-27,500	-16,411
<i>Countryside and rural services</i>	-	-	-14,091
Interest and Dividends	-	-6	12
<i>Of which:</i>			
B Improve the environment and rural services	-	-6	12

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Other Grants	-10,000	-	-487
<i>Of which:</i>			
A Food and farming	-10,000	-	-
B Improve the environment and rural services	-	-	-36
D Animal and plant health	-	-	-317
E Marine and fisheries	-	-	-134
Other Income	-	-	-205
<i>Of which:</i>			
B Improve the environment and rural services	-	-	-191
D Animal and plant health	-	-	-14
Taxation	-	-	96
<i>Of which:</i>			
D Animal and plant health	-	-	96
Total Programme	-576,276	-707,316	-2,493,958
Voted Resource AME	-100,000	-100,000	-
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-100,000	-100,000	-
<i>Of which:</i>			
L Improve the environment and rural services	-100,000	-100,000	-
Total Programme	-100,000	-100,000	-
Total Voted Resource Income	-678,468	-810,808	-2,500,503
Voted Capital DEL	-	-2,000	-4,006
<i>Of which:</i>			
Programme			
Sales of Assets	-	-2,000	-2,960
<i>Of which:</i>			
D Animal and plant health	-	-	-6
E Marine and fisheries	-	-	-90
<i>Countryside and rural services</i>	-	-	-243
F Departmental operating costs	-	-2,000	-2,621
Sales of Goods and Services	-	-	-146
<i>Of which:</i>			
A Food and farming	-	-	-146
Other Grants	-	-	-900
<i>Of which:</i>			
E Marine and fisheries	-	-	-900
Total Programme	-	-2,000	-4,006
Total Voted Capital Income	-	-2,000	-4,006

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					
	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-455	-455	-448	-448
Total	-	-	-455	-455	-448	-448

Detailed description of CFER sources

	£'000					
	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Thames Tideway Tunnel	-	-	-455	-455	-448	-448
Total	-	-	-455	-455	-448	-448

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Tamara Finkelstein
Additional Accounting Officers:	Ian Gambles for sections B, L (Forestry Commission)
Executive Agency Accounting Officers:	
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.

ALB Accounting Officers:

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

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

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

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

£'000

Section in Part II:

Subhead Detail	Body	Resources	Capital	Grant-in-aid
G	Consumer Council for Water	6,000	-	5,970
G	Environment Agency	86,782	51,650	1,246,192
G	Joint Nature Conservation Committee	8,232	-	11,480
G	National Forest Company	2,481	-	2,401
G	Natural England	96,303	25,055	155,000
G	Royal Botanical Gardens, Kew	25,013	7,500	27,443
H	Environment Agency	345,547	883,487	-
I	Marine Management Organisation	26,995	-	58,630
P	Agriculture & Horticulture Development Board	5,096	14,507	-
Q	Environment Agency	36,158	-	-
R	Environment Agency	56,000	-	-
R	Flood Re	100,000	-	-
S	Sea Fish Industry Authority	61	-	-
Total		794,668	982,199	1,507,116

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

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

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

Part III: Note J - Staff Benefits

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.

Defra Group staff have access to Headspace; the mindfulness, meditation and sleep application. Staff can sign up to the Headspace subscription for 12 months initially. Defra pays Headspace for this service.

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 is 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.	8,932
F7 - DEL	Contribution for Copernicus.	26,000

Part III: Note M - Replacement for Trust Statement

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

£'000

Taxes, fines and charges

Environment Agency 14

Total 14

Department for International Trade

Introduction

1. The Estimate provides for expenditure and income for the Department for International Trade (DIT).
2. DIT's objectives are as follows:
 - a. Secure world-class free trade agreements and reduce market access barriers, ensuring that consumers and businesses can benefit from both.
 - b. Deliver economic growth to all the nations and regions of the UK through attracting and retaining inward investment.
 - c. Support UK business to take full advantage of trade opportunities, including those arising from delivering FTAs, facilitating UK exports.
 - d. Champion the rules-based international trading system and operate the UK's new trading system, including protecting UK businesses from unfair trade practices.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	521,254,000	-	521,254,000
Capital	154,626,000	-	154,626,000
Annually Managed Expenditure			
Resource	3,000,000	-	3,000,000
Capital	-	-	-
Total Net Budget			
Resource	524,254,000	-	524,254,000
Capital	154,626,000	-	154,626,000
Non-Budget Expenditure	-		
Net cash requirement †	667,980,000		

Amounts required in the year ending 31 March 2022 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, contribution to 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, developing trade relationships and supporting supply chain management and resilience, launching and defending UK trade disputes and UK's present and future relationship with the World Trade Organization.

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

Income arising from:

The sale of goods and services relating to trade development and promotion, outward and inward investment, the formulation and implementation of trade policy, contribution to 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.

Part I

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	521,254,000	237,780,000	283,474,000
Capital	154,626,000	6,480,000	148,146,000
Annually Managed Expenditure			
Resource	3,000,000	1,350,000	1,650,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	667,980,000	245,610,000	422,370,000

† Expenditure totalling £14,579,000 under section B is subject to the commencement of the relevant provisions of the Trade Act 2021. The provision sought will not be used by the Trade Remedies Authority until the relevant commencement regulations have been made.

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
216,590	-	216,590	316,764	-12,100	304,664	154,626	-	154,626	514,304	180,159
<i>Of which:</i>										
A DIT - Department for International Trade (DEL)										
202,011	-	202,011	316,764	-12,100	304,664	154,626	-	154,626	514,304	180,159
B TRA - Trade Remedies Authority (ALB) (Net) (DEL)										
14,579	-	14,579	-	-	-	-	-	-	-	-
Total Spending in DEL										
216,590	-	216,590	316,764	-12,100	304,664	154,626	-	154,626	514,304	180,159
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	3,000	-	3,000	-	-	-	6,000	-
<i>Of which:</i>										
C DIT - Department for International Trade (AME)										
-	-	-	3,000	-	3,000	-	-	-	6,000	-
Total Spending in AME										
-	-	-	3,000	-	3,000	-	-	-	6,000	-
Total for Estimate										
216,590	-	216,590	319,764	-12,100	307,664	154,626	-	154,626	520,304	180,159
<i>Of which:</i>										
Voted Expenditure										
216,590	-	216,590	319,764	-12,100	307,664	154,626	-	154,626	520,304	180,159
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	524,254	520,304	473,361
Net Capital Requirement	154,626	180,159	19,550
Accruals to cash adjustments	-10,900	-100,025	-11,194
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-14,579	-	-
Add cash grant-in-aid	14,579	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-10,900	-12,900	-7,585
New provisions and adjustments to previous provisions	-	-1,000	-92
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-195
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-4,000	1,978
Increase (-) / Decrease (+) in creditors	-	-82,125	-5,300
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	667,980	600,438	481,717

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	216,590	178,934	144,632
<i>Less:</i>			
Administration DEL Income	-	-	-243
Net Administration Costs	216,590	178,934	144,389
Gross Programme Costs	319,764	388,970	352,628
<i>Less:</i>			
Programme DEL Income	-12,100	-24,100	-20,685
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	307,664	364,870	331,943
Total Net Operating Costs	524,254	543,804	476,332
<i>Of which:</i>			
Resource DEL	521,254	514,304	472,878
Capital DEL	-	23,500	2,971
Resource AME	3,000	6,000	483
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	-2,971
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	524,254	520,304	473,361
<i>Of which:</i>			
Resource DEL	521,254	514,304	472,878
Resource AME	3,000	6,000	483
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	524,254	520,304	473,361

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-12,100	-7,100	-20,928
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-	-94
<i>Of which:</i>			
A DIT - Department for International Trade (DEL)	-	-	-94
Other Income	-	-	-149
<i>Of which:</i>			
A DIT - Department for International Trade (DEL)	-	-	-149
Total Administration	-	-	-243
Programme			
Sales of Goods and Services	-	-7,100	-18,690
<i>Of which:</i>			
A DIT - Department for International Trade (DEL)	-	-7,100	-18,690
Other Income	-12,100	-	-1,995
<i>Of which:</i>			
A DIT - Department for International Trade (DEL)	-12,100	-	-1,995
Total Programme	-12,100	-7,100	-20,685
Total Voted Resource Income	-12,100	-7,100	-20,928
Voted Capital DEL	-	-17,000	-
<i>Of which:</i>			
Programme			
Other Grants	-	-17,000	-
<i>Of which:</i>			
A DIT - Department for International Trade (DEL)	-	-17,000	-
Total Programme	-	-17,000	-
Total Voted Capital Income	-	-17,000	-

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: John Alty

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:

Oliver Griffiths Trade Remedies Authority

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	Trade Remedies Authority	14,579	-	14,579
Total		14,579	-	14,579

Part III: Note K - Contingent Liabilities

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

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
DEL - A	World Trade Organization	5,956

Department for Work and Pensions

Introduction

DWP's vision is to improve people's quality of life both now and in the future, supporting people to become financially resilient by moving into and progressing in decent jobs while providing a safety net for those who cannot work. We trust and empower our people to deliver excellent services to our millions of customers every day, including the most vulnerable in society. Our departmental plan sets out our objectives for the next year and beyond that will help deliver that vision and how, together, we will achieve them.

Our objectives

To deliver our vision we have three core objectives : -

1. Maximising employment and in-work progression
2. Improving people's quality of life
3. Delivering excellent services for citizens and taxpayers

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	8,932,568,000	479,083,000	9,411,651,000
Capital	414,390,000	46,900,000	461,290,000
Annually Managed Expenditure			
Resource	105,257,112,000	113,057,416,000	218,314,528,000
Capital	456,078,000	-	456,078,000
Total Net Budget			
Resource	114,189,680,000	113,536,499,000	227,726,179,000
Capital	870,468,000	46,900,000	917,368,000
Non-Budget Expenditure	2,125,033,000		
Net cash requirement	117,112,449,000		

Amounts required in the year ending 31 March 2022 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 all its client groups as well as supporting the Governmental response to the Covid-19 pandemic.

Expenditure promoting the Department's aims and objectives in other organisations including Government Departments, Local Authorities, Devolved Administrations and Crown and Executive Non-Departmental Public Bodies, including the Health and Safety Executive, Remploy Pension Scheme Trustees Ltd, the Money and Pensions Service including the provision of money and debt advice, BPDTS and the Department's pensions and advisory arm's length bodies and private, public and voluntary organisations.

The costs incurred from the collection of debt arising from overpayments of benefit and on behalf of other public and private sector bodies.

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.

IT, employee and financial services to other public sector bodies and data technology services. Policy, research and publicity supporting the Department's activities. The UK's subscription to the International Labour Organisation and international educational programmes. Assistance and advice on employment and labour market issues to international organisations and measures and assistance to promote financial and digital inclusion.

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.

Part I (continued)

Subsidies to housing, billing, levying and local authorities for administration and payment of Housing Benefit, Covid-19 payments and other locally delivered support.

Depreciation and any other non-cash costs falling in DEL including losses, special payments and write offs.

Income arising from:

In accordance with the prevailing legislation and regulations, income arising from the administration of the Department and its Crown and Executive Non-Departmental Public Bodies in delivering their statutory responsibilities. This includes receipts from staff, outward secondments, sale of capital assets and non-capital items, the 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.

Income will also arise from receipts in respect of recoveries of payments and income from other government departments and devolved administrations in respect of services the Department provides.

Annually Managed Expenditure:

Expenditure arising from:

The payment of pensions, 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 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 Covid-19 pandemic.

Costs and payments associated with the collapse of private pension schemes.

Other losses, special payments and write offs together with provisions and other non-cash costs falling in AME.

Non-Budget Expenditure:

Expenditure arising from:

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

Department for Work and Pensions will account for this Estimate.

Part I (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	8,932,568,000	4,140,000,000	4,792,568,000
Capital	414,390,000	79,042,000	335,348,000
Annually Managed Expenditure			
Resource	105,257,112,000	47,991,150,000	57,265,962,000
Capital	456,078,000	736,650,000	-280,572,000
Non-Budget Expenditure	2,125,033,000	985,815,000	1,139,218,000
Net cash requirement	117,112,449,000	54,932,657,000	62,179,792,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
924,785	-15,298	909,487	8,324,070	-300,989	8,023,081	414,390	-	414,390	6,195,293	576,583
<i>Of which:</i>										
A Core Department										
853,338	-15,298	838,040	7,207,010	-236,799	6,970,211	271,490	-	271,490	4,955,984	445,685
B Health and Safety Executive (Net)										
54,573	-	54,573	125,826	-	125,826	22,700	-	22,700	167,611	19,152
C Money and Pensions Service (Net)										
-	-	-	148,700	-	148,700	500	-	500	148,092	626
D Other Executive Arm's Length Bodies (Net)										
16,874	-	16,874	99,049	-	99,049	8,400	-	8,400	110,339	373
E Employment Programmes										
-	-	-	298,975	-8,806	290,169	-	-	-	255,902	-
F Support for Local Authorities										
-	-	-	255,606	-	255,606	-	-	-	220,399	-
G Funding for Public Corporations										
-	-	-	48,904	-55,384	-6,480	111,300	-	111,300	-12,667	110,747
H Other Benefits										
-	-	-	140,000	-	140,000	-	-	-	349,633	-
Non-voted expenditure										
-	-	-	481,298	-2,215	479,083	47,056	-156	46,900	737,100	67,509
<i>Of which:</i>										
I National Insurance Fund - Core Department										
-	-	-	451,395	-2,215	449,180	-	-	-	686,560	-
J Social fund										
-	-	-	29,903	-	29,903	47,056	-156	46,900	50,540	67,509
Total Spending in DEL										
924,785	-15,298	909,487	8,805,368	-303,204	8,502,164	461,446	-156	461,290	6,932,393	644,092
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	105,257,112	-	105,257,112	456,078	-	456,078	107,194,442	674,100
<i>Of which:</i>										
K Severe Disablement Benefit										
-	-	-	63,787	-	63,787	-	-	-	73,842	-
L Industrial Injuries Benefits Scheme										
-	-	-	689,913	-	689,913	-	-	-	724,595	-
M Universal Credit										
-	-	-	41,272,763	-	41,272,763	316,311	-	316,311	41,620,346	500,000
N Employment and Support Allowance (Non-Contributory)										
-	-	-	8,692,463	-	8,692,463	-	-	-	9,140,631	-

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
O Income Support										
-	-	-	807,851	-	807,851	-	-	-	1,097,889	-
P Pension Credit										
-	-	-	4,999,159	-	4,999,159	-	-	-	5,183,907	-
Q Financial Assistance Scheme										
-	-	-	111,739	-	111,739	-	-	-	45,622	-
R Attendance Allowance										
-	-	-	5,367,049	-	5,367,049	-	-	-	5,450,385	-
S Personal Independence Payment										
-	-	-	14,787,132	-	14,787,132	-	-	-	13,836,780	-
T Disability Living Allowance										
-	-	-	5,524,446	-	5,524,446	-	-	-	5,961,111	-
U Carer's Allowance										
-	-	-	3,193,698	-	3,193,698	-	-	-	3,097,912	-
V Housing Benefit										
-	-	-	16,442,843	-	16,442,843	-	-	-	17,589,481	-
W Statutory Maternity Pay										
-	-	-	2,642,876	-	2,642,876	-	-	-	2,695,250	-
X Christmas Bonus (Non-Contributory)										
-	-	-	37,031	-	37,031	-	-	-	35,994	-
Y Jobseekers Allowance (Non-Contributory)										
-	-	-	318,604	-	318,604	-	-	-	698,028	-
Z State Pension (Non-Contributory)										
-	-	-	305,679	-	305,679	-	-	-	126,975	-
AA Support for Mortgage Interest										
-	-	-	355	-	355	139,767	-	139,767	707	174,100
AB Other Expenditure										
-	-	-	-276	-	-276	-	-	-	-185,077	-
<i>Other Expenditure EALBs (Net)</i>										
-	-	-	-	-	-	-	-	-	64	-
Non-voted expenditure										
-	-	-	113,057,416	-	113,057,416	-	-	-	114,069,532	20,000
<i>Of which:</i>										
AC Incapacity Benefit										
-	-	-	231	-	231	-	-	-	728	-
AD Employment and Support Allowance (Contributory)										
-	-	-	4,767,817	-	4,767,817	-	-	-	4,736,958	-
AE Social Fund: Winter Fuel										
-	-	-	1,979,947	-	1,979,947	-	-	-	2,001,441	-
AF Social Fund: Other										
-	-	-	100,017	-	100,017	-	-	-	582,000	20,000
AG Maternity Allowance										
-	-	-	385,561	-	385,561	-	-	-	392,727	-

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
AH Bereavement Benefits										
-	-	-	392,836	-	392,836	-	-	-	623,476	-
AI Christmas Bonus (Contributory)										
-	-	-	127,452	-	127,452	-	-	-	125,892	-
AJ Jobseekers Allowance (Contributory)										
-	-	-	282,071	-	282,071	-	-	-	634,001	-
AK State Pension (Contributory)										
-	-	-	105,021,484	-	105,021,484	-	-	-	104,972,309	-
Total Spending in AME										
-	-	-	218,314,528	-	218,314,528	456,078	-	456,078	221,263,974	694,100
Non-Budget spending										
Voted expenditure										
-	-	-	2,125,033	-	2,125,033	-	-	-	2,530,040	-
<i>Of which:</i>										
AL Cash paid in to the Social Fund										
-	-	-	2,125,033	-	2,125,033	-	-	-	2,530,040	-
Total Non-Budget Spending										
-	-	-	2,125,033	-	2,125,033	-	-	-	2,530,040	-
Total for Estimate										
924,785	-15,298	909,487	229,244,929	-303,204	228,941,725	917,524	-156	917,368	230,726,407	1,338,192
<i>Of which:</i>										
Voted Expenditure										
924,785	-15,298	909,487	115,706,215	-300,989	115,405,226	870,468	-	870,468	115,919,775	1,250,683
Non Voted Expenditure										
-	-	-	113,538,714	-2,215	113,536,499	47,056	-156	46,900	114,806,632	87,509

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	229,851,212	230,726,407	198,697,513
Net Capital Requirement	917,368	1,338,192	390,360
Accruals to cash adjustments	-72,732	224,198	-1,493,352
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-476,622	-446,257	-345,095
Add cash grant-in-aid	476,622	467,070	333,863
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-184,845	29,983	-382,661
New provisions and adjustments to previous provisions	-111,739	-798,622	17,197
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-3,185	-2,282	-213,262
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	400,000	-357,006
Increase (-) / Decrease (+) in creditors	-	359,071	-1,145,197
Use of provisions	227,037	215,235	598,809
Removal of non-voted budget items	-113,583,399	-114,894,141	-106,558,284
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-113,583,399	-114,894,141	-106,558,284
Net Cash Requirement	117,112,449	117,394,656	91,036,237

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	924,509	979,731	818,450
<i>Less:</i>			
Administration DEL Income	-15,298	-19,661	-25,110
Net Administration Costs	909,211	960,070	793,340
Gross Programme Costs	227,092,764	227,814,124	196,450,038
<i>Less:</i>			
Programme DEL Income	-303,204	-587,413	-575,741
Programme AME Income	-	-	-523,621
Non-budget income	-	-12,000	-18,441
Net Programme Costs	226,789,560	227,214,711	195,332,235
Total Net Operating Costs	227,698,771	228,174,781	196,125,575
<i>Of which:</i>			
Resource DEL	9,381,691	6,911,112	5,857,229
Capital DEL	2,276	1,480	968
Resource AME	218,314,804	221,263,974	190,782,787
Capital AME	-	-	-521,568
Non-budget	-	-1,785	6,159
<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	-2,276	-1,480	520,600
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	12,000	18,441
Other adjustments	29,684	11,066	576
Total Resource Budget	227,726,179	228,196,367	196,665,192
<i>Of which:</i>			
Resource DEL	9,411,651	6,932,393	5,882,922
Resource AME	218,314,528	221,263,974	190,782,270
<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	2,125,033	2,530,040	2,032,321
Total Resource (Estimate)	229,851,212	230,726,407	198,697,513

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-316,287	-603,654	-600,803
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-15,264	-17,054	-19,031
<i>Of which:</i>			
A Core Department	-15,264	-17,054	-19,031
Other Income	-34	-2,607	-6,006
<i>Of which:</i>			
A Core Department	-34	-2,607	-6,006
Taxation	-	-	-73
<i>Of which:</i>			
A Core Department	-	-	-73
Total Administration	-15,298	-19,661	-25,110
Programme			
EU Grants Received	-	-307,011	-279,625
<i>Of which:</i>			
A Core Department	-	-307,011	-279,625
Sales of Goods and Services	-159,054	-137,234	-162,181
<i>Of which:</i>			
A Core Department	-150,248	-118,521	-131,363
E Employment Programmes	-8,806	-18,713	-30,818
Interest and Dividends	-39,584	-41,632	-39,264
<i>Of which:</i>			
A Core Department	-	-	-13,436
G Funding for Public Corporations	-39,584	-41,632	-25,828
Other Income	-6,709	-4,659	-9,988
<i>Of which:</i>			
A Core Department	-6,709	-4,659	-9,988
Taxation	-95,642	-93,457	-84,635
<i>Of which:</i>			
A Core Department	-79,842	-79,520	-68,449
G Funding for Public Corporations	-15,800	-13,937	-16,186
Total Programme	-300,989	-583,993	-575,693
Voted Resource AME	-	-	-2,018
<i>Of which:</i>			
Programme			
Interest and Dividends	-	-	-561
<i>Of which:</i>			
AA Support for Mortgage Interest	-	-	-561

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Other Income	-	-	-1,457
<i>Of which:</i>			
O Income Support	-	-	-1,439
Y Jobseekers Allowance (Non-Contributory)	-	-	-18
Total Programme	-	-	-2,018
Total Voted Resource Income	-316,287	-603,654	-602,821
Voted Capital DEL	-	-22,096	-136,618
<i>Of which:</i>			
Programme			
Sales of Assets	-	-22,096	-136,618
<i>Of which:</i>			
A Core Department	-	-22,096	-136,618
Total Programme	-	-22,096	-136,618
Voted Capital AME	-	-	-1,701
<i>Of which:</i>			
Programme			
Repayments	-	-	-1,701
<i>Of which:</i>			
AA Support for Mortgage Interest	-	-	-1,701
Total Programme	-	-	-1,701
Total Voted Capital Income	-	-22,096	-138,319

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

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-12,000	-12,000	-18,441	-18,222
Total	-	-	-12,000	-12,000	-18,441	-18,222

Detailed description of CFER sources

£'000

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Income collected outside the Ambit	-	-	-12,000	-12,000	-18,441	-19,222
Total	-	-	-12,000	-12,000	-18,441	-19,222

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Peter Schofield

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

ALB Accounting Officers:

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

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
Section B - DEL	Health and Safety Executive	180,399	22,700	203,099
Section C - DEL	Money and Pensions Service	148,700	500	149,200
Section D - DEL	The Pensions Regulator	107,885	8,200	116,085
Section D - DEL	The Pensions Ombudsman	8,038	200	8,238
Section D - DEL	BPDTS Ltd	-	-	-
Total		445,022	31,600	476,622

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 N	Employment Support Allowance Ex Gratia Payments.	525

Part III: Note J - Staff Benefits

For the financial year 2021-22, 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>The Rent Service employee pensions. The Rent Service transferred from us to the Valuation Office Agency on 1 April 2009. The Rent Service employed around 400 staff, who were members of the Local Government Pension Scheme, following the transfer they could continue to participate in the scheme. Whilst the scheme is currently balanced, if there is a pension deficit we will be liable to meet the shortfall, it is not practical to disclose an estimate of the financial effect or the timing of any outflow.</p>	Unquantifiable
<p>Compensation recovery. We recognise recoveries from insurance companies for compensation claims made by benefit recipients. Once the recovery is made the insurance company has the right to mandatory reconsideration or appeal within a set time period. If the reconsideration or appeal is successful recoveries are refunded to the insurance company. Analysis of existing data suggests that it is reasonable to recognise a contingent liability for successful mandatory reconsideration or appeals.</p>	4,000
<p>Legal Cases. 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. 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>	2,864,000
<p>European Social Fund repayments. The ESF Audit Authority is required to provide opinions on both the final 2007-13 ESF programme declaration issued by the ESF Certifying Authority and the 2014-20 ESF programme. This is largely based on the amount of error found during checks of claims submitted by the department, as Managing Authority of the ESF 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> <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>	Unquantifiable
<p>Transfer of State Pensions. 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.</p>	5,100

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Employment Legislation (IR35). 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 if 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 A - DEL	International Labour Organisation	15,600

HM Revenue and Customs

Introduction

1. This Estimate covers the expenditure and income of HM Revenue and Customs (HMRC) including its Executive Agency, the Valuation Office Agency (VOA).
2. We are the UK's tax and customs authority. We're here to collect the money that pays for the UK's public services and give financial support to people.

To help us deliver our core purpose in a changing world, we've defined a new vision for HMRC: to be a trusted, modern tax and customs department.

Our strategic objectives for April 2021 to 2025 set out what we will do over the next five years to support our vision:

- Collect the right tax and pay out the right financial support
- Make it easy to get tax right and hard to bend or break the rules
- Maintain taxpayers' consent through fair treatment and protect society from harm
- Make HMRC a great place to work
- Support wider government economic aims through a resilient, agile tax administration system

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

3. The Valuation Office Agency (VOA) gives the government the valuations and property advice needed to support taxation and benefits.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource†	5,820,921,000	252,000,000	6,072,921,000
Capital	659,132,000	-	659,132,000
Annually Managed Expenditure			
Resource†† †††	32,241,479,000	24,941,474,000	57,182,953,000
Capital	10,000	-	10,000
Total Net Budget			
Resource	38,062,400,000	25,193,474,000	63,255,874,000
Capital	659,142,000	-	659,142,000
Non-Budget Expenditure	-		
Net cash requirement† †† †††	43,528,340,000		

Amounts required in the year ending 31 March 2022 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 and implementation of trade agreements.

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.

Income arising from:

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

Part I (continued)

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, and other services.

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, and other services.

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.

Recoveries of income from other government departments (including grants).

Non-cash items falling in DEL.

Valuations, administration, setting and maintaining of assessments, advice, property services, payments of Local Authority Rates on behalf of accredited foreign countries and non-cash items incurred by the Valuation Office Agency.

Annually Managed Expenditure:

Expenditure arising from:

Tax credits, benefits, reliefs, refunds, duties, levies, allowances and entitlements.

Remittance of irrecoverable debts, losses on asset revaluation and exchange rate movements. Incentive payments for filing, transitional payments to charities, provisions movements and payments that add capacity to debt recovery.

Governmental response to the coronavirus Covid-19 pandemic.

Non-cash items falling in AME.

Payments of Rates on behalf of accredited Commonwealth and foreign countries and certain international organisations and non-cash items.

Income arising from:

Payments of Rates by accredited Commonwealth and foreign countries and certain international organisations, refunds from local authorities.

HM Revenue and Customs will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	5,820,921,000	2,204,154,000	3,616,767,000
Capital	659,132,000	262,789,000	396,343,000
Annually Managed Expenditure			
Resource	32,241,479,000	29,318,295,000	2,923,184,000
Capital	10,000	5,000	5,000
Non-Budget Expenditure	-	-	-
Net cash requirement	43,528,340,000	31,614,499,000	11,913,841,000

Part I (continued)

† £765,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £765,000,000 resource DEL spending supporting the service provided for under section D of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by July 2021.

†† £6,065,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £6,065,000,000 resource AME spending supporting the service provided for under section O of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by July 2021.

††† £7,792,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £7,792,000,000 resource AME spending supporting the service provided for under section O of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by July 2021.

Part II: Subhead detail

£'000

2021-22 Plans						2020-21 Provisions				
Resources						Capital			Resources	Capital
Administration		Programme								
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
1,040,449	-71,310	969,139	4,961,172	-109,390	4,851,782	757,132	-98,000	659,132	4,740,784	563,734
<i>Of which:</i>										
A HMRC Administration										
1,026,449	-71,310	955,139	3,957,562	-65,070	3,892,492	732,712	-98,000	634,712	4,477,697	554,759
B VOA Administration										
-	-	-	222,610	-44,320	178,290	24,420	-	24,420	158,237	8,975
C Utilised Provisions										
14,000	-	14,000	16,000	-	16,000	-	-	-	104,850	-
D COVID-19										
-	-	-	765,000	-	765,000	-	-	-	-	-
Non-voted expenditure										
49,000	-	49,000	203,000	-	203,000	-	-	-	220,675	-
<i>Of which:</i>										
E National Insurance Fund										
49,000	-	49,000	203,000	-	203,000	-	-	-	220,675	-
Total Spending in DEL										
1,089,449	-71,310	1,018,139	5,164,172	-109,390	5,054,782	757,132	-98,000	659,132	4,961,459	563,734
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	32,245,979	-4,500	32,241,479	10	-	10	134,563,536	10
<i>Of which:</i>										
F Child Benefit										
-	-	-	11,932,223	-	11,932,223	10	-	10	11,887,329	10
G Tax Free Childcare										
-	-	-	399,980	-	399,980	-	-	-	252,252	-
H Providing payments in lieu of tax relief to certain bodies										
-	-	-	120,061	-	120,061	-	-	-	140,065	-
I Lifetime ISA										
-	-	-	512,500	-	512,500	-	-	-	463,300	-
J Help to Save										
-	-	-	29,725	-	29,725	-	-	-	-	-
K HMRC Administration										
-	-	-	30,000	-	30,000	-	-	-	65,000	-
L VOA - Payments of rates to LAs on behalf of certain bodies										
-	-	-	92,500	-4,500	88,000	-	-	-	93,460	-
M VOA Administration										
-	-	-	2,000	-	2,000	-	-	-	2,000	-
N Utilised Provisions										
-	-	-	-30,010	-	-30,010	-	-	-	-104,870	-
O COVID-19										
-	-	-	19,157,000	-	19,157,000	-	-	-	121,765,000	-

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Non-voted expenditure										
-	-	-	24,941,474	-	24,941,474	-	-	-	30,562,234	-
<i>Of which:</i>										
P Personal Tax Credit										
-	-	-	13,214,009	-	13,214,009	-	-	-	18,331,274	-
Q Other Reliefs and Allowances										
-	-	-	11,727,465	-	11,727,465	-	-	-	12,230,960	-
Total Spending in AME										
-	-	-	57,187,453	-4,500	57,182,953	10	-	10	165,125,770	10
Total for Estimate										
1,089,449	-71,310	1,018,139	62,351,625	-113,890	62,237,735	757,142	-98,000	659,142	170,087,229	563,744
<i>Of which:</i>										
Voted Expenditure										
1,040,449	-71,310	969,139	37,207,151	-113,890	37,093,261	757,142	-98,000	659,142	139,304,320	563,744
Non Voted Expenditure										
49,000	-	49,000	25,144,474	-	25,144,474	-	-	-	30,782,909	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	63,255,874	170,087,229	44,879,085
Net Capital Requirement	659,142	563,744	335,038
Accruals to cash adjustments	4,806,798	-277,355	-305,881
<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	-383,734	-381,608	-297,427
New provisions and adjustments to previous provisions	-32,000	-67,000	-82,039
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-2,478	-3,907	18,978
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	40,000	-
Increase (-) / Decrease (+) in creditors	5,195,000	30,290	-
Use of provisions	30,010	104,870	54,607
Removal of non-voted budget items	-25,193,474	-30,782,909	-28,688,746
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-25,193,474	-30,782,909	-28,688,746
Net Cash Requirement	43,528,340	139,590,709	16,219,496

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

	£'000		
	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	1,075,449	1,209,428	862,252
<i>Less:</i>			
Administration DEL Income	-71,310	-113,310	-43,420
Net Administration Costs	1,004,139	1,096,118	818,832
Gross Programme Costs	62,365,635	169,204,478	44,257,335
<i>Less:</i>			
Programme DEL Income	-109,390	-208,390	-191,848
Programme AME Income	-4,500	-4,957	-5,224
Non-budget income	-200	-200	-200
Net Programme Costs	62,251,545	168,990,931	44,060,063
Total Net Operating Costs	63,255,684	170,087,049	44,878,895
<i>Of which:</i>			
Resource DEL	6,042,921	4,856,609	4,202,784
Capital DEL	-	-	-
Resource AME	57,212,963	165,230,640	40,676,311
Capital AME	-	-	-
Non-budget	-200	-200	-200
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200	200	200
Other adjustments	-10	-20	-10
Total Resource Budget	63,255,874	170,087,229	44,879,085
<i>Of which:</i>			
Resource DEL	6,072,921	4,961,459	4,257,381
Resource AME	57,182,953	165,125,770	40,621,704
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	63,255,874	170,087,229	44,879,085

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-180,700	-321,700	-235,268
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-71,310	-113,310	-34,498
<i>Of which:</i>			
A: HMRC Administration	-71,310	-113,310	-34,498
Other Income	-	-	-8,922
<i>Of which:</i>			
A: HMRC Administration	-	-	-8,922
Total Administration	-71,310	-113,310	-43,420
Programme			
Sales of Goods and Services	-109,390	-208,390	-186,872
<i>Of which:</i>			
A: HMRC Administration	-65,070	-167,390	-152,718
B: VOA Administration	-44,320	-41,000	-34,154
Other Income	-	-	-4,976
<i>Of which:</i>			
A: HMRC Administration	-	-	-4,490
B: VOA Administration	-	-	-486
Total Programme	-109,390	-208,390	-191,848
Voted Resource AME	-4,500	-4,957	-5,224
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-4,500	-4,957	-5,224
<i>Of which:</i>			
L: VOA - Payments of rates to LAs on behalf of certain bodies	-4,500	-4,957	-5,224
Total Programme	-4,500	-4,957	-5,224
Total Voted Resource Income	-185,200	-326,657	-240,492
Voted Capital DEL	-98,000	-175,000	-85,278
<i>Of which:</i>			
Programme			
Sales of Assets	-98,000	-175,000	-85,278
<i>Of which:</i>			
A: HMRC Administration	-98,000	-175,000	-85,278
Total Programme	-98,000	-175,000	-85,278
Total Voted Capital Income	-98,000	-175,000	-85,278

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

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-200	-200	-200	-200	-200	-200
Total	-200	-200	-200	-200	-200	-200

Detailed description of CFER sources

£'000

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Bank Interest and Compensation	-200	-200	-200	-200	-200	-200
Total	-200	-200	-200	-200	-200	-200

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Jim Harra

Executive Agency Accounting Officers:

Jonathan Russell For sections B, Land M (Interim Chief Executive of the Valuation Office Agency)

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Part III: Note J - Staff Benefits

For the financial year 2021-22, 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.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Legal claims – Costs that may be awarded should various legal cases in which HMRC is involved be determined against the department.	119,220
Guaranteed costs – possible liability where appointed liquidators have been guaranteed payment of their costs with a view to recovery of outstanding tax liabilities, 59 cases.	700
Other – the department has a further number of contingent liabilities.	60,600

HM Treasury

Introduction

1. This Supply Estimate covers the administration and programme costs of the core Treasury, the Debt Management Office, Government Internal Audit Agency, National Infrastructure Commission and the Office of Tax Simplification.
2. Net spending by the department's Arms Length Bodies - Office for Budget Responsibility (including spending on the provision of independent forecasts to the Welsh Government, funded by a transfer from the Welsh Government), Infrastructure Finance Unit Limited (including the activities of the UK Infrastructure Bank), IUK Investments Limited, IUK Investment Holdings Limited, HM Treasury UK Sovereign SUKUK plc, Royal Mint Advisory Committee on the design of coins, medals, seals and decorations, UK Government Investments Limited, Sovereign Grant funding of the Royal Household, UK Asset Resolution Limited and Help to Buy (HMT) Limited, Reclaim Fund Limited, Pool Reinsurance Company Limited.
3. Spending on the production and storage of UK circulating coinage supplied to UK Banks and cash centres by the Royal Mint on behalf of HM Treasury. Financial stability measures and assistance to financial and non-financial institutions, businesses and individuals. Spending on Help to Buy including the ISA programme. Income from the European Investment Bank (EIB).
4. Non-voted spending in the Estimate relates to the provision of services by the Bank of England (DEL), Royal Household pensions and the Civil List (AME). These payments are made under separate legislative authority and do not require authorisation in the Estimate.
5. Further details can be found in the 2020-21 Annual Report and Accounts

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	277,368,000	2,130,000	279,498,000
Capital	8,300,000	-	8,300,000
Annually Managed Expenditure			
Resource	20,635,153,000	4,035,000	20,639,188,000
Capital	754,341,000	-	754,341,000
Total Net Budget			
Resource	20,912,521,000	6,165,000	20,918,686,000
Capital	762,641,000	-	762,641,000
Non-Budget Expenditure	-		
Net cash requirement	5,435,590,000		

Amounts required in the year ending 31 March 2022 for expenditure by HM Treasury on:

Departmental Expenditure Limit:Expenditure arising from:

Core Treasury functions covering economic and financial matters, including illegal money lending, a financial sanctions regime, consumer credit, legal claims, and the provision of guarantees. Assistance and compensation to institutions, businesses and individuals. The purchase of investments, honours and dignities, gilt administration compensation payments, business support measures and the administration costs of the department.

The Debt Management Office (DMO), including work for HM Treasury, other government departments and the Bank of England. The Government Internal Audit Agency, the Office of Tax Simplification, the National Infrastructure Commission, and infrastructure financing, both in the UK and abroad.

Spending on Treasury related bodies including the Office for Budget Responsibility (OBR), Infrastructure Finance Unit Limited (including the activities of the UK Infrastructure Bank), IUK Investments Limited, IUK Investments Holdings limited, HMT UK Sovereign SUKUK plc, the Royal Mint Advisory Committee on the design of Coins, Medals, Seals and Decorations, UK Government Investments Limited.

The governmental response to the coronavirus Covid-19 pandemic, depreciation and other non-cash items in DEL.

Income arising from:

Income related to assistance to institutions, businesses and individuals, including fees and charges for the provision of guarantees, loan repayments, loan interest and fees, dividends, the sale of shares and debt royalties. Income from financial regulators, insurance sponsorship and supervision responsibilities. Recoveries in respect of Honours and Dignities.

Part I (continued)

Recoveries in respect of administration of the Treasury, including income from tenants and recharges for work and training. Income from the Government Finance Function and Government Economic and Social Research Team. Income from the sale of assets and redundant capital items.

Income from the administration of Pool Re and other related bodies.

Income due to the Debt Management Office, Government Internal Audit Agency and the National Infrastructure Commission for charges for services provided to other government departments and organisations.

Grant funding from DWP for the Kickstart scheme.

Annually Managed Expenditure:

Expenditure arising from:

Spending by HM Treasury on costs related to investment in, and financial assistance to, financial institutions and non-financial organisations, businesses and individuals. Includes credit easing, provision of guarantees, loans, compensation, warranties and indemnities and Infrastructure finance. Funding by core Treasury of tax costs and associated interest payments for certain retired police and fire service officers. Governmental response to the coronavirus Covid-19 pandemic.

The production costs of UK coinage, including manufacture, purchase of metal, storage and distribution.

Spending on Help to Buy ISA. Administration of the Equitable Life Payments Scheme and the creation and use of provisions.

Spending by the Sovereign Grant to the Royal Household, UK Asset Resolution Limited, Help to Buy (HMT) Limited, Reclaim Fund Ltd, Pool Reinsurance Company Ltd and Infrastructure Finance Unit Limited (including the activities of the UK Infrastructure Bank).

Costs associated with the UK exiting the EU as per the Withdrawal Agreement.

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.

Income from the EU as agreed in the Withdrawal Agreement. Repayment of the UK's paid in capital from the European Investment Bank.

HM Treasury will account for this Estimate.

Part I (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	277,368,000	120,963,000	156,405,000
Capital	8,300,000	4,370,000	3,930,000
Annually Managed Expenditure			
Resource	20,635,153,000	134,460,000	20,500,693,000
Capital	754,341,000	137,259,000	617,082,000
Non-Budget Expenditure	-	-	-
Net cash requirement	5,435,590,000	3,170,044,000	2,265,546,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
338,430	-71,989	266,441	12,327	-1,400	10,927	160,550	-152,250	8,300	344,891	18,311
<i>Of which:</i>										
A Core Treasury										
225,583	-31,733	193,850	5,166	-	5,166	158,913	-152,250	6,663	270,577	5,608
B Debt Management Office										
19,640	-1,400	18,240	6,160	-1,400	4,760	800	-	800	27,080	3,400
C Government Internal Audit Agency										
41,581	-38,856	2,725	-	-	-	135	-	135	2,856	-
D Office of Tax Simplification										
1,061	-	1,061	-	-	-	-	-	-	1,012	-
E Office for Budget Responsibility (Net)										
4,480	-	4,480	-	-	-	-	-	-	3,825	-
F Infrastructure Finance Unit Limited (Net)										
17,984	-	17,984	-	-	-	-	-	-	-	8,600
G IUK Investments Limited (Net)										
-	-	-	-	-	-	1	-	1	-	1
H IUK Investments Holdings Limited (Net)										
-	-	-	-	-	-	1	-	1	-	1
I HM Treasury UK Sovereign SUKUK plc (Net)										
-	-	-	1	-	1	-	-	-	1	-
J Royal Mint Advisory Committee on the design of coins (Net)										
1	-	1	-	-	-	-	-	-	1	-
K Departmental Unallocated Provision										
2,500	-	2,500	1,000	-	1,000	-	-	-	-	-
L National Infrastructure Commission										
5,000	-	5,000	-	-	-	700	-	700	5,000	700
M UK Government Investments Limited (Net)										
20,600	-	20,600	-	-	-	-	-	-	25,190	-
<i>Asian Infrastructure Investment Bank</i>										
-	-	-	-	-	-	-	-	-	9,349	-
<i>European Bank for Reconstruction and Development</i>										
-	-	-	-	-	-	-	-	-	-	1
Non-voted expenditure										
-	-	-	15,882	-13,752	2,130	-	-	-	1,703	-
<i>Of which:</i>										
N Banking and gilts registration services										
-	-	-	15,882	-13,752	2,130	-	-	-	1,703	-
Total Spending in DEL										
338,430	-71,989	266,441	28,209	-15,152	13,057	160,550	-152,250	8,300	346,594	18,311

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	20,639,853	-4,700	20,635,153	1,019,341	-265,000	754,341	60,267,356	-1,635,462
<i>Of which:</i>										
O Core Treasury (AME)										
-	-	-	2,050	-	2,050	-	-	-	250	-
P Provisions										
-	-	-	53,000	-	53,000	-	-	-	325,000	-
Q UK Coinage manufacturing costs										
-	-	-	9,250	-	9,250	-	-	-	10,000	-
R UK Coinage metal costs										
-	-	-	9,250	-2,500	6,750	-	-	-	8,000	-
S Royal Mint dividend										
-	-	-	-	-2,200	-2,200	-	-	-	-2,000	-
T Assistance to financial institutions, businesses and individuals										
-	-	-	20,573,000	-	20,573,000	-	-	-	55,564,555	-2,593
U Sovereign Grant funding of Royal Household (Net)										
-	-	-	114,802	-	114,802	8,145	-	8,145	95,900	3,000
V UK Asset Resolution Limited (Net)										
-	-	-	18,100	-	18,100	-	-	-	-74,500	-303,000
W Help to Buy (HMT) Limited (Net)										
-	-	-	-141,000	-	-141,000	-	-	-	1	-
X Help to Buy ISA										
-	-	-	7,850	-	7,850	204,000	-	204,000	10,000	175,000
Y Infrastructure Finance Unit Limited (Net)										
-	-	-	-6,450	-	-6,450	807,000	-	807,000	-	105,000
Z EU Withdrawal Agreement Financial Settlement										
-	-	-	-	-	-	-	-265,000	-265,000	4,234,000	-
AA Reclaim Fund Ltd (Net)										
-	-	-	-	-	-	196	-	196	-	111
AB Pool Reinsurance Company Limited (Net)										
-	-	-	1	-	1	-	-	-	-	-
<i>Loans to Ireland</i>										
-	-	-	-	-	-	-	-	-	-21,850	-1,613,480
<i>Financial Services Compensation Scheme (Net)</i>										
-	-	-	-	-	-	-	-	-	117,000	500
<i>UK Government Investments Limited (Net)</i>										
-	-	-	-	-	-	-	-	-	1,000	-

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Non-voted expenditure										
-	-	-	4,445	-410	4,035	-	-	-	4,259	-
<i>Of which:</i>										
AC Royal Household Pensions										
-	-	-	4,086	-410	3,676	-	-	-	3,900	-
AD Civil List										
-	-	-	359	-	359	-	-	-	359	-
Total Spending in AME										
-	-	-	20,644,298	-5,110	20,639,188	1,019,341	-265,000	754,341	60,271,615	-1,635,462
Total for Estimate										
338,430	-71,989	266,441	20,672,507	-20,262	20,652,245	1,179,891	-417,250	762,641	60,618,209	-1,617,151
<i>Of which:</i>										
Voted Expenditure										
338,430	-71,989	266,441	20,652,180	-6,100	20,646,080	1,179,891	-417,250	762,641	60,612,247	-1,617,151
Non Voted Expenditure										
-	-	-	20,327	-14,162	6,165	-	-	-	5,962	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	20,918,686	60,618,209	2,866,157
Net Capital Requirement	762,641	-1,617,151	-1,924,618
Accruals to cash adjustments	-16,239,572	-59,400,340	-8,392,285
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-843,862	17,369	400,604
Add cash grant-in-aid	929,914	114,915	100,855
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-20,005,924	-55,005,924	35,123,319
New provisions and adjustments to previous provisions	-53,000	-4,559,000	-38,656,078
Departmental Unallocated Provision	-3,500	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200	-200	-486
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-4,373
Increase (+) / Decrease (-) in debtors	-4,300,000	-	-5,473,246
Increase (-) / Decrease (+) in creditors	-	-	30,574
Use of provisions	8,037,000	32,500	86,546
Removal of non-voted budget items	-6,165	-5,962	-11,984
<i>Of which:</i>			
Consolidated Fund Standing Services	-5,806	-5,603	-11,625
Other adjustments	-359	-359	-359
Net Cash Requirement	5,435,590	-405,244	-7,462,730

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	335,930	343,995	266,873
<i>Less:</i>			
Administration DEL Income	-71,989	-64,770	-63,847
Net Administration Costs	263,941	279,225	203,026
Gross Programme Costs	21,027,757	60,560,481	4,015,870
<i>Less:</i>			
Programme DEL Income	-15,152	-3,899,237	-6,300
Programme AME Income	-5,110	-35,350	-1,160,654
Non-budget income	-	-112,083	-7,552,426
Net Programme Costs	21,007,495	56,513,811	-4,703,510
Total Net Operating Costs	21,271,436	56,793,036	-4,500,484
<i>Of which:</i>			
Resource DEL	275,998	346,594	300,207
Capital DEL	152,250	-3,888,090	-
Resource AME	20,639,188	60,271,615	2,565,950
Capital AME	204,000	175,000	185,785
Non-budget	-	-112,083	-7,552,426
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	3,500	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-356,250	3,713,090	-185,785
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	200,000	272,629
Other adjustments	-	-87,917	7,279,797
Total Resource Budget	20,918,686	60,618,209	2,866,157
<i>Of which:</i>			
Resource DEL	279,498	346,594	354,239
Resource AME	20,639,188	60,271,615	2,511,918
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	20,918,686	60,618,209	2,866,157

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-73,389	-69,570	-70,147
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-71,989	-64,770	-63,740
<i>Of which:</i>			
A Core Treasury	-31,733	-25,000	-22,679
B Debt Management Office	-1,400	-1,770	-3,489
C Government Internal Audit Agency	-38,856	-38,000	-37,518
L National Infrastructure Commission	-	-	-54
Other Income	-	-	-107
<i>Of which:</i>			
C Government Internal Audit Agency	-	-	-107
Total Administration	-71,989	-64,770	-63,847
Programme			
Sales of Goods and Services	-1,400	-4,800	-6,300
<i>Of which:</i>			
A Core Treasury	-	-4,000	-5,507
B Debt Management Office	-1,400	-800	-793
Total Programme	-1,400	-4,800	-6,300
Voted Resource AME	-4,700	-34,850	-1,160,135
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-2,500	-11,000	-2,130
<i>Of which:</i>			
R UK Coinage metal costs	-2,500	-2,000	-2,130
T Assistance to financial institutions, businesses and individuals	-	-9,000	-
Interest and Dividends	-2,200	-23,850	-1,158,005
<i>Of which:</i>			
S Royal Mint dividend	-2,200	-2,000	-4,000
Investment in the Bank of England	-	-	-45,376
Loans to Ireland	-	-21,850	-57,301
T Assistance to financial institutions, businesses and individuals	-	-	-1,051,328
Total Programme	-4,700	-34,850	-1,160,135
Total Voted Resource Income	-78,089	-104,420	-1,230,282

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Capital DEL	-152,250	-3,888,090	-
<i>Of which:</i>			
Programme			
Sales of Assets	-152,250	-	-
<i>Of which:</i>			
A Core Treasury	-152,250	-	-
Other Grants	-	-3,888,090	-
<i>Of which:</i>			
A Core Treasury	-	-2,522,000	-
European Bank for Reconstruction and Development	-	-1,366,090	-
Total Programme	-152,250	-3,888,090	-
Voted Capital AME	-265,000	-1,616,073	-1,613,480
<i>Of which:</i>			
Programme			
Repayments	-265,000	-1,616,073	-1,613,480
<i>Of which:</i>			
Loans to Ireland	-	-1,613,480	-1,613,480
T Assistance to financial institutions, businesses and individuals	-	-2,593	-
Z EU Withdrawal Agreement Financial Settlement	-265,000	-	-
Total Programme	-265,000	-1,616,073	-1,613,480
Total Voted Capital Income	-417,250	-5,504,163	-1,613,480

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

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-7,046,000	-200,000	-14,688,374	-272,629	-7,360,712
Total	-	-7,046,000	-200,000	-14,688,374	-272,629	-7,360,712

Detailed description of CFER sources

£'000

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Pool Re insurance premiums	-	-	-200,000	-186,605	-272,629	-223,852
Accumulated cash from the Bank of England Asset Purchase Facility	-	-7,046,000	-	-13,662,542	-	-7,136,860
Fund						
Repayment of Business Rates Relief	-	-	-	-839,227	-	-
Total	-	-7,046,000	-200,000	-14,688,374	-272,629	-7,360,712

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Tom Scholar
Executive Agency Accounting Officers:	
Sir Robert Stheeman	UK Debt Management Office
Elizabeth Honer	Government Internal Audit Agency
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
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 Ltd
Julian Enoizi	Pool Reinsurance Company Ltd

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 (FRoM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and

- preparing the accounts on a going concern basis.

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
E	Office for Budget Responsibility	4,480	-	4,480
F	Infrastructure Finance Unit Limited	17,984	-	17,984
Y	Infrastructure Finance Unit Limited	-6,450	807,000	
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	20,600	-	20,600
U	Sovereign Grant funding of Royal Household	114,802	8,145	86,300
V	UK Asset Resolution Limited	18,100	-	-
W	Help to Buy (HMT) Limited	-141,000	-	-
AA	Reclaim Fund Ltd	-	196	-
AB	Pool Reinsurance Company Ltd (Net)	1	-	-
Total		28,519	815,343	129,364

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent liabilities limited by recourse to assets	
Contingent liabilities have been included in this category where the liability would be limited by recourse to assets if the liability were to crystallise. The amounts shown are gross of any such offset. Contingent liabilities with recourse to equities have not been included.	
1. 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
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
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
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
5. On the 27 September 2018, the Chancellor announced the sale of a portfolio of UKAR's B&B and NRAM loan book assets to Rothesay Life. The proceeds from the sale were £983 million. The remote contingent liability covers certain fundamental market standard warranties.	Up to 195,000
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 £195 million.	
6. HM Treasury has taken on a contingent liability as a result of the sale of a portfolio of UKAR's B&B and NRAM loan book assets in April 2018. These market-standard time and value capped warranties and indemnities confirming regulatory, legislative and contractual compliance have been provided to the purchasers. The maximum contingent liability arising is approximately £0.1 million.	Up to 1,000

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
7. HMT provided certain market-standard time and value capped warranties confirming regulatory, legislative and contractual compliance to the purchasers of a portfolio of UKAR's B&B and NRAM commercial loan in December 2018. These have now closed. The remaining contingent liability includes indemnities in force until December 2022 with maximum value £61m	Up to 61,000
8. 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.	Up to 4,900,000
9. 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.	Up to 1,000,000
10. 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
11. 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
12. On 26 February 2021 the Economic Secretary to the Treasury announced the sale of Bradford & Bingley plc (B&B), NRAM Limited and their remaining mortgage and loan portfolios to a consortium of Citibank and Davidson Kempner, with financing provided by PIMCO. The total consideration for this sale for the Exchequer was £5.0bn.	Up to 4,800,000
<p>Certain warranties and indemnities were provided to the purchasers as part of this sale. In the event that a successful claim is made, it will fall to HM Treasury to meet the cost as UKAR will have no assets following the sale. Provision for any payment will be sought through the normal Supply procedure.</p> <p>The remote contingent liability includes certain remote fundamental market-standard warranties in relation to the sale, which are capped at 100% of the final sale price, giving a maximum liability of £4.8 billion.</p>	
This contingent liability includes certain market standard intermediate warranties relating to the loan sale announced on 26 February 2021, which are capped at 20% of the final sale price, giving a maximum contingent liability of £1bn.	Up to 1,000,000

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
This contingent liability includes certain general warranties relating to the loan sale announced on 26 February 2021, which are capped at 5% of the final sale price, giving a maximum contingent liability of £241m.	Up to 241,000
This contingent liability consists of a broker commission warranty in relation to the loan assets transaction announced on 26 February 2021, capped at 100% of the principal balance of the loans, or £4.8bn.	Up to 4,800,000
The contingent liability includes certain remote fundamental market-standard warranties in relation to the share sale announced on 26 February 2021, which are capped at 100% of the sale price (or c.£290m). This also includes a separate set of fundamental warranties relating to the loan assets, capped at the value attributed to the written-off debt portfolio (£28 million).	Up to 290,000 and 28,000
The contingent liability includes certain market-standard business warranties in relation to the share sale announced on 26 February 2021, which are capped at 5% of the sale price (or £80 million).	Up to 80,000
This contingent liability arises from a tax covenant covering historic tax liabilities and certain tax risks associated with the transaction announced on the 26 February 2021, and is called at 100% of the purchase price of the shares, giving a maximum contingent liability of c.£290m.	Up to 290,000
UKAR provided other warranties in relation to the share sale announced on 26 February 2021, which is backed by HMT and so creates a contingent liability for HMT.	Up to 28,000
UKAR provided a number of other miscellaneous indemnities relating to the shares of the companies announced on 26 February 2021, which creates contingent liabilities for HMT. These amount to an aggregate cap of £290m.	Up to 290,000

Other Contingent Liabilities

13. 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
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Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>14. The Help to Buy mortgage guarantee scheme was launched on 2 January 2014. The scheme is designed to address the shortage of high loan-to-value mortgages, by offering lenders the option to purchase a guarantee on mortgages where a borrower has a deposit of between 5% and 20%. In the event of a borrower defaulting on their mortgage, HM Treasury would be liable for a portion of net losses suffered following the sale of the property. The scheme rules provide for a maximum contingent liability of £12 billion.</p>	Up to 12,000,000
<p>15. The mortgage guarantee scheme was announced on 3 March 2021. The new scheme is designed to increase the appetite of mortgage lenders for high loan-to-value lending to creditworthy customers. In the event that a borrower defaults on their mortgage, HM Treasury would be liable for a portion of net losses suffered following the sale of the property. A maximum contingent liability of £3.9bn arises.</p>	Up to 3,900,000
<p>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.</p>	Up to 37,500
<p>17. RFL acts as a dormant account fund operator. The Dormant Bank and Building Society Accounts Act 2008 enables banks and building societies that are a part of the scheme to transfer to RFL money that is held in eligible bank and building society accounts which have remained dormant for 15 years or more with no customer transactions. The Act ensures that the right of account holders to reclaim their money, at any time, and that it is protected in perpetuity by transferring the individual's claim against the bank or building society to RFL.</p>	Up to 869,000
<p>18. 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.</p>	Unquantifiable
<p>19. 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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>20. 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 98 in force at the end of December 2020. The maximum potential liability under this scheme cannot be quantified at present.</p>	Unquantifiable
<p>21. 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>22. 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>23. HM Treasury provided an investment company 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 the company could become liable to third parties for claims made in the context of their engagement.</p>	Unquantifiable up to 3,000
<p>24. 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>25. 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
<p>26. 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.</p>	Unquantifiable
<p>27. 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).</p>	Unquantifiable
<p>28. HM Treasury has provided indemnities for the directors of Infrastructure Finance Unit Limited against liabilities and losses incurred in the course of their actions.</p>	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
29. HM Treasury has provided indemnities for the directors of IUK Investments Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
30. 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
31. 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
32. 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
33. 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
34. 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
35. 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
Statutory	
36. 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
37. 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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>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 European Bank for Reconstruction and Development EBRD. The EBRD is a multilateral development bank (MDB) where HM Government (HMG) has an 8.52% capital shareholding (c.£2.3bn overall). Of this, c.£0.5bn is paid in capital, transferred from HM Government (HMG) to the EBRD when the Bank was created in 1991. The EBRD's shareholding is held by the UK Crown. The UK's overall capital contribution totals £2,300,000,000, of which previous payments have made up the 20% "paid-in" capital contribution requiring a cash transfer, the other 80%, £1,738,000,000, is "callable capital".</p>	1,722,000
<p>39. The Treasury is a founder contributor of the Asian Infrastructure Bank (AIIB) and has made five capital contributions to the AIIB under the authority of the Asian Infrastructure Investment Bank (Initial Capital Contribution) Order 2015. Each payment has incurred a contingent liability which arises under the Articles of Agreement of the AIIB and for each payment of US\$122,180,000 creates a callable capital contribution of US\$488,760,000. The UK's contribution has been paid over five years, and now that the final payment has been made by the Treasury (in December 2019) the total callable capital is US\$2,443,800,000. (Treasury Minute dated 30 November 2015).</p>	Unquantifiable up to \$2.4bn (liability subject to US\$ exchange rate)
<p>40. 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.</p>	31,600,000
<p>41. 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.</p>	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>42. 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>43. 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

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

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,215,610,000	84,400,000	1,300,010,000
Capital	428,765,000	-	428,765,000
Annually Managed Expenditure			
Resource	1,500,000	-	1,500,000
Capital	-	-	-
Total Net Budget			
Resource	1,217,110,000	84,400,000	1,301,510,000
Capital	428,765,000	-	428,765,000
Non-Budget Expenditure	-		
Net cash requirement	1,572,101,000		

Amounts required in the year ending 31 March 2022 for expenditure by Cabinet Office on:

Departmental Expenditure Limit:Expenditure arising from:

Administration and operation of the department in connection with the following functions:

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

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

Governance of the Principal Civil Service Pension Scheme and the Royal Mail Statutory Pension Scheme. Expertise in infrastructure financing, delivery and assurance of major projects to support more effective management and delivery across government.

Payments of grant and grant-in-aid to organisations promoting Cabinet Office objectives; supporting not-for-profit bodies associated with the public service; payments to and relating to former Prime Ministers and Deputy Prime Ministers; reimbursement of Lord Lieutenants' expenses; expenses in connection with honours; losses and special payments.

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

Expenditure on non-current assets, depreciation, impairments, notional audit fee, doubtful debts, bad debt write offs and associated non-cash items in DEL.

Part I (continued)

Income arising from:

Royalties, dividends, interest receivable, income from the EU, rental income, sales of goods and services, rebates from suppliers, refunds, cost recoveries, training courses, expert and transactional services carried out on behalf of other public sector bodies, shared services income, cost sharing arrangements, contributions to programmes conducted on behalf of government, sale of contractual rights, framework establishment and management fee income, recoverable management costs of the Principal Civil Service Pension Scheme and income from employers participating in the Principal Civil Service Pension Scheme to cover administration of the scheme, secondment and loan receipts, receipts from staff, repayment of grants and subsidies, income from services provided to other government departments, notional grant income relating to apprenticeship training for staff, deposits forfeited by candidates in an election, repayment of loan principal and related interest, sale or use of rights and assets, capital grant income, capital grant in kind income on receipt of donated assets, capital receipts and income on disposal of donated assets. Activities of the Government Property Agency, Registrar of Consultant Lobbyists and Commission for Equality and Human Rights.

Annually Managed Expenditure:

Expenditure arising from:

Provisions for early departures, dilapidations, onerous contracts, revaluation of assets, expected credit losses, and depreciation on donated assets, impairments and associated non-cash items in AME.

Cabinet Office will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	1,215,610,000	525,358,000	690,252,000
Capital	428,765,000	220,921,000	207,844,000
Annually Managed Expenditure			
Resource	1,500,000	3,463,000	-1,963,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	1,572,101,000	783,490,000	788,611,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
2,162,988	-1,547,552	615,436	853,435	-253,261	600,174	459,105	-30,340	428,765	1,573,363	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										
40,870	-100	40,770	166,328	-126,416	39,912	3,195	-	3,195	90,522	3,500
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities										
408,472	-38,182	370,290	200,368	-3,802	196,566	177,270	-	177,270	408,777	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										
471,921	-410,621	61,300	377,973	-94,043	283,930	38,700	-	38,700	860,107	202,160
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities										
144,210	-12,228	131,982	93,050	-29,000	64,050	12,640	-	12,640	149,233	-
E Executive Agency - Government Property Agency										
1,094,879	-1,086,421	8,458	-	-	-	227,300	-30,340	196,960	44,383	34,529
F Arm's Length Bodies (NET)										
2,636	-	2,636	15,716	-	15,716	-	-	-	20,341	500
Non-voted expenditure										
-	-	-	84,400	-	84,400	-	-	-	27,323	-
<i>Of which:</i>										
G Elections										
-	-	-	84,400	-	84,400	-	-	-	25,060	-
UK Members of the European Parliament										
-	-	-	-	-	-	-	-	-	2,500	-
Cabinet Office CFER										
-	-	-	-	-	-	-	-	-	-237	-
Total Spending in DEL										
2,162,988	-1,547,552	615,436	937,835	-253,261	684,574	459,105	-30,340	428,765	1,600,686	387,439
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1,500	-	1,500	-	-	-	320,224	-
<i>Of which:</i>										
H Cabinet Office AME										
-	-	-	1	-	1	-	-	-	21,431	-
I Executive Agency - Government Property Agency - AME										
-	-	-	1,499	-	1,499	-	-	-	298,793	-

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Total Spending in AME										
-	-	-	1,500	-	1,500	-	-	-	320,224	-
Total for Estimate										
2,162,988	-1,547,552	615,436	939,186	-253,261	686,074	459,105	-30,340	428,765	1,920,910	387,439
<i>Of which:</i>										
Voted Expenditure										
2,162,988	-1,547,552	615,436	854,786	-253,261	601,674	459,105	-30,340	428,765	1,893,587	387,439
Non Voted Expenditure										
-	-	-	84,400	-	84,400	-	-	-	27,323	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	1,301,510	1,920,910	1,025,933
Net Capital Requirement	428,765	387,439	112,984
Accruals to cash adjustments	-73,774	-182,256	-44,703
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-18,352	-20,841	-221
Add cash grant-in-aid	18,023	20,555	1,999
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-72,913	-348,931	-43,997
New provisions and adjustments to previous provisions	-	-42,419	-2,154
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-532	-620	-1,197
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	185,000	-
Increase (-) / Decrease (+) in creditors	-	25,000	-
Use of provisions	-	-	867
Removal of non-voted budget items	-84,400	-27,323	-297,016
<i>Of which:</i>			
Consolidated Fund Standing Services	-84,400	-27,560	-292,599
Other adjustments	-	237	-
Net Cash Requirement	1,572,101	2,098,770	797,198

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	2,162,988	1,109,593	1,506,815
<i>Less:</i>			
Administration DEL Income	-1,547,552	-721,892	-1,175,340
Net Administration Costs	615,436	387,701	331,475
Gross Programme Costs	831,910	1,912,001	868,851
<i>Less:</i>			
Programme DEL Income	-253,261	-210,682	-109,559
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	578,649	1,701,319	759,292
Total Net Operating Costs	1,194,085	2,089,020	1,090,767
<i>Of which:</i>			
Resource DEL	1,300,010	1,598,186	1,017,800
Capital DEL	-100,000	195,610	72,083
Resource AME	1,500	320,224	884
Capital AME	-	-	-
Non-budget	-7,425	-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	100,000	-170,610	-72,083
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	7,425	25,000	-
Other adjustments	-	-22,500	7,249
Total Resource Budget	1,301,510	1,920,910	1,025,933
<i>Of which:</i>			
Resource DEL	1,300,010	1,600,686	1,025,916
Resource AME	1,500	320,224	17
<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	-
Total Resource (Estimate)	1,301,510	1,920,910	1,025,933

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-1,800,813	-914,767	-1,282,523
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-333,956	-466,462	-278,066
<i>Of which:</i>			
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-	-	-1,795
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-10,758	-5,351	-10,852
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-306,610	-338,727	-222,346
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-8,214	-10,413	-6,404
E Executive Agency - Government Property Agency	-8,374	-111,971	-36,669
Interest and Dividends	-18,350	-14,639	-17,063
<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	-18,350	-14,639	-17,047
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-	-	-16
Other Income	-1,195,246	-240,791	-880,211
<i>Of which:</i>			
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-100	-973	-730
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-27,424	-756	-843
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-85,661	564	-47,701
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-4,014	-326	-
E Executive Agency - Government Property Agency	-1,078,047	-239,300	-830,937
Total Administration	-1,547,552	-721,892	-1,175,340
Programme			
Sales of Goods and Services	-223,825	-177,157	-64,502
<i>Of which:</i>			
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-126,416	-88,810	-29,075
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-3,402	-12,353	-369
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-94,007	-75,074	-35,058
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-	-920	-

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Interest and Dividends	-29,000	-14,626	-14,457
<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	-29,000	-14,500	-14,457
Other Income	-436	-1,092	-28,224
<i>Of which:</i>			
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-	-938	-472
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-400	-154	-214
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-36	-	-2,221
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-	-	-18,000
E Executive Agency - Government Property Agency	-	-	-7,317
Total Programme	-253,261	-192,875	-107,183
Total Voted Resource Income	-1,800,813	-914,767	-1,282,523
Voted Capital DEL	-30,340	-152,703	-2,415
<i>Of which:</i>			
Programme			
Sales of Assets	-30,340	-134,996	-39
<i>Of which:</i>			
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-	-	-39
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	-
E Executive Agency - Government Property Agency	-30,340	-	-
Other Grants	-	-17,707	-2,376
<i>Of which:</i>			
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-	-	-43
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-	-	-6
E Executive Agency - Government Property Agency	-	-17,707	-2,327
Total Programme	-30,340	-152,703	-2,415
Total Voted Capital Income	-30,340	-152,703	-2,415

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

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-237	-237	-	-135
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-7,425	-7,425	-25,000	-25,000	-	-22,555
Total	-7,425	-7,425	-25,237	-25,237	-	-22,690

Detailed description of CFER sources

£'000

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Registration fees from Consultant Lobbyists	-	-	-137	-137	-	-135
Returning Officers Expenses	-	-	-100	-100	-	-
Non-Budget						
Disposal of Sunningdale Park	-7,425	-7,425	-	-	-	-
Liquidation of Carillion plc	-	-	-25,000	-25,000	-	-22,000
Forefeited deposits in elections	-	-	-	-	-	-555
Total	-7,425	-7,425	-25,237	-25,237	-	-22,690

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Alex Chisholm, Chief Executive of the Civil Service and Cabinet Office Permanent Secretary

Additional Accounting Officers: Thalia Baldwin, Director of the Geospatial Commission

Executive Agency Accounting Officers:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
DEL - F	Civil Service Commission	2,323	-	2,309
DEL - F	Commission for Equality and Human Rights	15,875	-	15,560
DEL - F	Registrar of Consultant Lobbyists (Expenditure)	154	-	154
Total		18,352	-	18,023

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Indemnity for Returning Officers and Counting Officers at forthcoming local government elections and referendums in England:</p> <p>For the purposes of local government elections and referendums in England, Returning Officers 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. Existing insurance that covers Returning Officers and Counting Officers in discharging their statutory duties at local elections will not, in most cases, cover them against claims in relation to COVID-19. The Cabinet Office will provide a specific and limited indemnity to Returning Officers and Counting Officers at forthcoming local government elections and referendums in England taking place between 6 May 2021 and 4 May 2022 (both dates inclusive). The indemnity covers, subject to exclusions, Returning Officers and Counting Officers in respect of losses, liabilities, damages, costs, and/or reasonable expenses in claims that may be made against or incurred by the Returning Officer or Counting Officer where COVID-19 has been contracted due to participation in the election or referendum process; and challenges against the conduct of the election brought where a link with COVID-19 is alleged, and which arise in relation to the Returning Officer's discharge of responsibilities.</p>	Unquantifiable
<p>Indemnity for Returning Officers at the UK Parliamentary elections</p> <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>	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Indemnity for Returning Officers at the Police and Crime Commissioner elections, May 2021:</p> <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>	Unquantifiable
<p>Indemnity for Petition Officers</p> <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>	Unquantifiable
<p>Indemnity for the Official Receiver</p> <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>	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Indemnity for Ventilator Provider, 2020</p> <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>	Unquantifiable

Scotland Office and Office of the Advocate General

Introduction

1. The Estimate provides for support for the Secretary of State for Scotland and the Advocate General for Scotland to deliver the Department's objectives of strengthening and sustaining the Union, being Scotland's voice in Whitehall and championing the UK Government in Scotland, and protecting the UK Government's interests in the courts and providing advice on policy and legislation.
2. The Estimate provides for the administration costs of the Scotland Office and Office of the Advocate General, the salaries of the Secretary of State, his Parliamentary Under Secretary of State, the Advocate General for Scotland, the costs of the Boundary Commission for Scotland and payments to the Scottish Consolidated Fund.
3. Under the Scotland Act 1998, the authorisation of expenditure by the Scottish Government is the responsibility of the Scottish Parliament. Details of this can be found in the publication Scotland's Budget Documents.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	11,208,000	-	11,208,000
Capital	50,000	-	50,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	11,208,000	-	11,208,000
Capital	50,000	-	50,000
Non-Budget Expenditure	31,655,920,000		
Net cash requirement	31,667,075,000		

Amounts required in the year ending 31 March 2022 for expenditure by Scotland Office and Office of the Advocate General on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

Rental income; receipts from legal services provided to other government departments; receipts from other government departments and other miscellaneous receipts.

Non-Budget Expenditure:Expenditure arising from:

Payments to the Scottish Consolidated Fund.

Scotland Office and Office of the Advocate General will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	11,208,000	4,795,000	6,413,000
Capital	50,000	23,000	27,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	31,655,920,000	17,923,099,000	13,732,821,000
Net cash requirement	31,667,075,000	17,927,871,000	13,739,204,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
14,767	-4,027	10,740	468	-	468	50	-	50	13,816	834
<i>Of which:</i>										
A Scotland Office and Office of The Advocate General										
14,767	-4,027	10,740	60	-	60	50	-	50	13,516	834
B Boundary Commission For Scotland										
-	-	-	408	-	408	-	-	-	300	-
Total Spending in DEL										
14,767	-4,027	10,740	468	-	468	50	-	50	13,816	834
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-	-	-	-	-	-	-852	-
<i>Of which:</i>										
<i>Provisions</i>										
-	-	-	-	-	-	-	-	-	-852	-
Total Spending in AME										
-	-	-	-	-	-	-	-	-	-852	-
Non-Budget spending										
Voted expenditure										
-	-	-	31,655,920	-	31,655,920	-	-	-	46,247,591	-
<i>Of which:</i>										
C Grant Payable to The Scottish Consolidated Fund										
-	-	-	20,014,375	-	20,014,375	-	-	-	34,823,901	-
D Payover of Scottish Rate of Income Tax to Scottish Consolidated Fund										
-	-	-	11,641,545	-	11,641,545	-	-	-	11,423,690	-
Total Non-Budget Spending										
-	-	-	31,655,920	-	31,655,920	-	-	-	46,247,591	-
Total for Estimate										
14,767	-4,027	10,740	31,656,388	-	31,656,388	50	-	50	46,260,555	834
<i>Of which:</i>										
Voted Expenditure										
14,767	-4,027	10,740	31,656,388	-	31,656,388	50	-	50	46,260,555	834
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	31,667,128	46,260,555	30,920,098
Net Capital Requirement	50	834	490
Accruals to cash adjustments	-103	737	-104
<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	-60
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-43	-55	-44
<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	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	31,667,075	46,262,126	30,920,484

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	14,767	18,243	15,394
<i>Less:</i>			
Administration DEL Income	-4,027	-5,753	-4,065
Net Administration Costs	10,740	12,490	11,329
Gross Programme Costs	31,656,388	46,248,065	30,908,769
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	31,656,388	46,248,065	30,908,769
Total Net Operating Costs	31,667,128	46,260,555	30,920,098
<i>Of which:</i>			
Resource DEL	11,208	12,964	11,629
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	31,655,920	46,247,591	30,908,469
<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	-31,655,920	-46,247,591	-30,908,469
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	11,208	12,964	11,629
<i>Of which:</i>			
Resource DEL	11,208	13,816	11,629
Resource AME	-	-852	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	31,655,920	46,247,591	30,908,469
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	31,667,128	46,260,555	30,920,098

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-4,027	-5,753	-4,065
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-4,027	-5,753	-4,065
<i>Of which:</i>			
A Scotland Office and Office of The Advocate General	-4,027	-5,753	-4,065
Total Administration	-4,027	-5,753	-4,065
Total Voted Resource Income	-4,027	-5,753	-4,065

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

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: Laurence Rockey

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 (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.

Wales Office

Introduction

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	5,126,000	-	5,126,000
Capital	30,000	-	30,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	5,126,000	-	5,126,000
Capital	30,000	-	30,000
Non-Budget Expenditure	20,313,844,000		
Net cash requirement	20,318,794,000		

Amounts required in the year ending 31 March 2022 for expenditure by Wales Office on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

Receipts from accommodation.

Non-Budget Expenditure:Expenditure arising from:

Payments of a grant to the Welsh Consolidated Fund.

Wales Office will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	5,126,000	2,340,000	2,786,000
Capital	30,000	14,000	16,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	20,313,844,000	8,370,116,000	11,943,728,000
Net cash requirement	20,318,794,000	8,372,376,000	11,946,418,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
4,990	-100	4,890	236	-	236	30	-	30	5,319	80
<i>Of which:</i>										
A Wales Office										
4,990	-100	4,890	236	-	236	30	-	30	5,319	80
Total Spending in DEL										
4,990	-100	4,890	236	-	236	30	-	30	5,319	80
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-	-	-	-	-	-	18	-
<i>Of which:</i>										
<i>Provisions</i>										
-	-	-	-	-	-	-	-	-	18	-
Total Spending in AME										
-	-	-	-	-	-	-	-	-	18	-
Non-Budget spending										
Voted expenditure										
-	-	-	20,313,844	-	20,313,844	-	-	-	22,960,821	-
<i>Of which:</i>										
B Grant Payable to the Welsh Consolidated Fund										
-	-	-	18,249,783	-	18,249,783	-	-	-	20,791,153	-
C Payover of Welsh Rates of Income Tax to Welsh Consolidated Fund										
-	-	-	2,064,061	-	2,064,061	-	-	-	2,169,668	-
Total Non-Budget Spending										
-	-	-	20,313,844	-	20,313,844	-	-	-	22,960,821	-
Total for Estimate										
4,990	-100	4,890	20,314,080	-	20,314,080	30	-	30	22,966,158	80
<i>Of which:</i>										
Voted Expenditure										
4,990	-100	4,890	20,314,080	-	20,314,080	30	-	30	22,966,158	80
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	20,318,970	22,966,158	15,342,470
Net Capital Requirement	30	80	45
Accruals to cash adjustments	-206	-220	-431
<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	-157
New provisions and adjustments to previous provisions	-	-3	-243
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-31	-42	-31
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	20,318,794	22,966,018	15,342,084

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	4,990	4,986	4,598
<i>Less:</i>			
Administration DEL Income	-100	-118	-112
Net Administration Costs	4,890	4,868	4,486
Gross Programme Costs	20,314,080	22,961,290	15,337,984
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-28,000	-34,000	-47,686
Net Programme Costs	20,286,080	22,927,290	15,290,298
Total Net Operating Costs	20,290,970	22,932,158	15,294,784
<i>Of which:</i>			
Resource DEL	5,126	5,319	4,681
Capital DEL	-	-	-
Resource AME	-	18	243
Capital AME	-	-	-
Non-budget	20,285,844	22,926,821	15,289,860
<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	-20,313,844	-22,960,821	-15,337,546
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	28,000	34,000	47,686
Other adjustments	-	-	-
Total Resource Budget	5,126	5,337	4,924
<i>Of which:</i>			
Resource DEL	5,126	5,319	4,681
Resource AME	-	18	243
<i>Adjustments to include:</i>			
Grants to devolved administrations	20,313,844	22,960,821	15,337,546
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	20,318,970	22,966,158	15,342,470

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-100	-118	-112
<i>Of which:</i>			
Administration			
Other Income	-100	-118	-112
<i>Of which:</i>			
A Wales Office	-100	-118	-112
Total Administration	-100	-118	-112
Total Voted Resource Income	-100	-118	-112

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

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-28,000	-28,000	-34,000	-34,000	-47,686	-47,686
Total	-28,000	-28,000	-34,000	-34,000	-47,686	-47,686

Detailed description of CFER sources

£'000

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Receipts surrendered from the Welsh Consolidated Fund and Welsh Government under the Government of Wales Act 2006.	-28,000	-28,000	-34,000	-34,000	-47,686	-47,686
Total	-28,000	-28,000	-34,000	-34,000	-47,686	-47,686

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Glynne Jones

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

In discharging these responsibilities, particular regard is given to:

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

Northern Ireland Office

Introduction

1. The Estimate provides for the costs of the Northern Ireland Office and its associated bodies, the salaries of the Secretary of State for Northern Ireland, his Ministers, and a grant to the Northern Ireland Consolidated fund.
2. It provides for the oversight of the effective operation of the devolution settlement in Northern Ireland and the representation of Northern Ireland interests within the UK Government.
3. Authorisation of expenditure by the Northern Ireland Executive is the responsibility of the Northern Ireland Assembly.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	34,766,000	-	34,766,000
Capital	260,000	-	260,000
Annually Managed Expenditure			
Resource	1,000	-	1,000
Capital	-	-	-
Total Net Budget			
Resource	34,767,000	-	34,767,000
Capital	260,000	-	260,000
Non-Budget Expenditure	21,465,938,000		
Net cash requirement	22,065,478,000		

Amounts required in the year ending 31 March 2022 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.

Annually Managed Expenditure:Expenditure arising from:

Provisions.

Non-Budget Expenditure:Expenditure arising from:

Providing appropriate funding to the Northern Ireland Consolidated Fund for the delivery of transferred public services as defined by the Northern Ireland Act 1998, Northern Ireland Act 2000 and the Northern Ireland Act 2009. Grants to the Northern Ireland Consolidated Fund and transfers of EU funds.

Northern Ireland Office will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	34,766,000	15,449,000	19,317,000
Capital	260,000	2,117,000	-1,857,000
Annually Managed Expenditure			
Resource	1,000	-	1,000
Capital	-	-	-
Non-Budget Expenditure	21,465,938,000	10,171,298,000	11,294,640,000
Net cash requirement	22,065,478,000	10,187,863,000	11,877,615,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
25,668	-5,227	20,441	14,578	-253	14,325	260	-	260	32,293	897
<i>Of which:</i>										
A Northern Ireland Office										
25,668	-5,227	20,441	11,413	-253	11,160	260	-	260	29,689	337
B NI Human Rights Commission (net)										
-	-	-	1,873	-	1,873	-	-	-	1,420	560
C Parades Commission (net)										
-	-	-	841	-	841	-	-	-	755	-
D Independent Reporting Commission (net)										
-	-	-	451	-	451	-	-	-	429	-
Total Spending in DEL										
25,668	-5,227	20,441	14,578	-253	14,325	260	-	260	32,293	897
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1	-	1	-	-	-	566,560	-
<i>Of which:</i>										
E Northern Ireland Office										
-	-	-	1	-	1	-	-	-	566,560	-
Total Spending in AME										
-	-	-	1	-	1	-	-	-	566,560	-
Non-Budget spending										
Voted expenditure										
-	-	-	21,465,938	-	21,465,938	-	-	-	22,602,339	-
<i>Of which:</i>										
F Grant Payable to The Northern Ireland Consolidated Fund										
-	-	-	21,465,938	-	21,465,938	-	-	-	22,602,339	-
Total Non-Budget Spending										
-	-	-	21,465,938	-	21,465,938	-	-	-	22,602,339	-
Total for Estimate										
25,668	-5,227	20,441	21,480,517	-253	21,480,264	260	-	260	23,201,192	897
<i>Of which:</i>										
Voted Expenditure										
25,668	-5,227	20,441	21,480,517	-253	21,480,264	260	-	260	23,201,192	897
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	21,500,705	23,201,192	16,320,224
Net Capital Requirement	260	897	345
Accruals to cash adjustments	564,513	-570,076	232
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-3,165	-3,164	-
Add cash grant-in-aid	3,165	1,817	2,280
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,046	-2,046	-1,925
New provisions and adjustments to previous provisions	-1	-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	566,560	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	22,065,478	22,632,013	16,320,801

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

	£'000		
	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	25,668	29,790	27,571
<i>Less:</i>			
Administration DEL Income	-5,227	-5,631	-4,932
Net Administration Costs	20,441	24,159	22,639
Gross Programme Costs	21,480,517	23,177,144	16,297,695
<i>Less:</i>			
Programme DEL Income	-253	-111	-110
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	21,480,264	23,177,033	16,297,585
Total Net Operating Costs	21,500,705	23,201,192	16,320,224
<i>Of which:</i>			
Resource DEL	34,766	32,293	39,358
Capital DEL	-	-	-
Resource AME	1	566,560	-
Capital AME	-	-	-
Non-budget	21,465,938	22,602,339	16,280,866
<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	-21,465,938	-22,602,339	-16,280,866
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	34,767	598,853	39,358
<i>Of which:</i>			
Resource DEL	34,766	32,293	39,358
Resource AME	1	566,560	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	21,465,938	22,602,339	16,280,866
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	21,500,705	23,201,192	16,320,224

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-5,480	-5,742	-5,042
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-5,227	-5,631	-4,932
<i>Of which:</i>			
A Northern Ireland Office	-5,227	-5,631	-4,932
Total Administration	-5,227	-5,631	-4,932
Programme			
Sales of Goods and Services	-253	-111	-110
<i>Of which:</i>			
A Northern Ireland Office	-253	-111	-110
Total Programme	-253	-111	-110
Total Voted Resource Income	-5,480	-5,742	-5,042

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

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 (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 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	1,873	-	1,873
C	NI Parades Commission	841	-	841
D	Independent Reporting Commission	451	-	451
Total		3,165	-	3,165

National Savings and Investments

Introduction

- 1 This Estimate provides for the expenditure on the administration of the National Savings and Investments.
- 2 National Savings and Investments aims to inspire a stronger savings culture and believes everyone should have the opportunity to save confidently. To achieve this, its core objective is to provide cost-effective financing for government and the public good. National Savings and Investments is committed to offering trusted savings and investments propositions, and to balancing the interests of its savers, taxpayers and the market. Products cover fixed rate, variable rate and prize based Premium Bonds. National Savings and Investments is also leveraging its core infrastructure and capability by delivering other valued services for government.
- 3 The cost of National Savings and Investments operations comprises debt interest, tax foregone and administration. The last item is included in the budgets and is covered by this Resource Estimate which provides for administering and selling National Savings and Investments products, maintaining customer holdings, and making payments to and conducting correspondence with investors as well as leveraging its capabilities.
- 4 In May 2013 following a competitive tender, National Savings and Investments entered into a new seven-year Public-Private Partnership contract with Atos for the provision of operational services which came into effect on 1 April 2014. National Savings and Investments have since extended the contract for a further three years to March 2024. The contract is to design, develop, procure, finance and operate, including maintaining certain assets over the period of the contract to enable the provision of a back office function and Customer Interaction Centre. The contract value is over £600 million for the seven year operational term in nominal terms, however this will vary depending on the level of stock and business-to-business activity. The three year contract extension value is estimated to be over £300 million. The contract provides for greater efficiencies and substantial savings over its life. The contract payments to Atos account for over 75% of the full estimate.
- 5 Full details of the expenditure contained in this Estimate can be found in National Savings and Investments Annual Report and Accounts 2021.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	185,670,000	-	185,670,000
Capital	660,000	-	660,000
Annually Managed Expenditure			
Resource	300,000	-	300,000
Capital	-	-	-
Total Net Budget			
Resource	185,970,000	-	185,970,000
Capital	660,000	-	660,000
Non-Budget Expenditure	-		
Net cash requirement	192,480,000		

Amounts required in the year ending 31 March 2022 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, transformation activity, other payments and non-cash items. 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 . The sale of assets resulting in some capital income being used as sale proceeds.

Annually Managed Expenditure:Expenditure arising from:

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

National Savings and Investments will account for this Estimate.

Part I (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	185,670,000	57,317,000	128,353,000
Capital	660,000	297,000	363,000
Annually Managed Expenditure			
Resource	300,000	1,485,000	-1,185,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	192,480,000	59,396,000	133,084,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
306,670	-121,000	185,670	-	-	-	660	-	660	167,870	661
<i>Of which:</i>										
A Administration										
306,670	-121,000	185,670	-	-	-	660	-	660	167,870	661
Total Spending in DEL										
306,670	-121,000	185,670	-	-	-	660	-	660	167,870	661
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	300	-	300	-	-	-	3,300	-
<i>Of which:</i>										
B Administration										
-	-	-	300	-	300	-	-	-	3,300	-
Total Spending in AME										
-	-	-	300	-	300	-	-	-	3,300	-
Total for Estimate										
306,670	-121,000	185,670	300	-	300	660	-	660	171,170	661
<i>Of which:</i>										
Voted Expenditure										
306,670	-121,000	185,670	300	-	300	660	-	660	171,170	661
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	185,970	171,170	119,392
Net Capital Requirement	660	661	-
Accruals to cash adjustments	5,850	660	-5,500
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,400	-5,400	-713
New provisions and adjustments to previous provisions	-300	-300	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-450	-640	-450
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	4,000	4,000	-10,136
Increase (-) / Decrease (+) in creditors	5,000	3,000	5,799
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	192,480	172,491	113,892

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	306,670	288,870	175,616
<i>Less:</i>			
Administration DEL Income	-121,000	-121,000	-56,675
Net Administration Costs	185,670	167,870	118,941
Gross Programme Costs	-1,700	11,478	10,110
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	-1,700	11,478	10,110
Total Net Operating Costs	183,970	179,348	129,051
<i>Of which:</i>			
Resource DEL	185,670	167,870	118,941
Capital DEL	-	2,178	-
Resource AME	300	3,300	451
Capital AME	-	-	-
Non-budget	-2,000	6,000	9,659
<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	-	-2,178	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	2,000	-6,000	-9,659
Total Resource Budget	185,970	171,170	119,392
<i>Of which:</i>			
Resource DEL	185,670	167,870	118,941
Resource AME	300	3,300	451
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	185,970	171,170	119,392

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-121,000	-121,000	-56,675
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-121,000	-121,000	-56,503
<i>Of which:</i>			
A Administration	-121,000	-121,000	-56,503
Other Income	-	-	-172
<i>Of which:</i>			
A Administration	-	-	-172
Total Administration	-121,000	-121,000	-56,675
Total Voted Resource Income	-121,000	-121,000	-56,675
Voted Capital DEL	-	-2,177	-
<i>Of which:</i>			
Programme			
Sales of Assets	-	-2,177	-
<i>Of which:</i>			
A Administration	-	-2,177	-
Total Programme	-	-2,177	-
Total Voted Capital Income	-	-2,177	-

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Ian Ackerley

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

In discharging these responsibilities, particular regard is given to:

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

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

Charity Commission

Introduction

1. This Estimate provides for the revenue and capital expenditure of the Charity Commission for England and Wales.
2. The Commission is a non-ministerial Government Department, established by law to be the registrar and regulator of charities in England and Wales. The commission maintains an electronic public register of charities, provides guidance and advice to charities, monitors their activities through their accounts and annual returns and seeks to identify and investigate any impropriety that may place charitable assets at risk. These activities aim to give the public confidence in the integrity of charity. Further details about the work of the Commission are on its website www.charitycommission.gov.uk.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	30,250,000	-	30,250,000
Capital	2,200,000	-	2,200,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	30,250,000	-	30,250,000
Capital	2,200,000	-	2,200,000
Non-Budget Expenditure	-		
Net Cash Requirement	30,433,000		

Amounts required in the year ending 31 March 2022 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.

Charity Commission will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
Departmental Expenditure Limit			
Resource	30,250,000	13,140,000	17,110,000
Capital	2,200,000	990,000	1,210,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	30,433,000	13,218,000	17,215,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
32,550	-2,300	30,250	-	-	-	2,200	-	2,200	29,200	2,200
<i>Of which:</i>										
A Giving the public confidence in the integrity of charity										
32,550	-2,300	30,250	-	-	-	2,200	-	2,200	29,200	2,200
Total Spending in DEL										
32,550	-2,300	30,250	-	-	-	2,200	-	2,200	29,200	2,200
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-	-	-	-	-	-	200	-
<i>Of which:</i>										
<i>Provisions within AME</i>										
-	-	-	-	-	-	-	-	-	200	-
Total Spending in AME										
-	-	-	-	-	-	-	-	-	200	-
Total for Estimate										
32,550	-2,300	30,250	-	-	-	2,200	-	2,200	29,400	2,200
<i>Of which:</i>										
Voted Expenditure										
32,550	-2,300	30,250	-	-	-	2,200	-	2,200	29,400	2,200
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	30,250	29,400	27,175
Net Capital Requirement	2,200	2,200	2,062
Accruals to cash adjustments	-2,017	-2,226	-2,251
<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	-2,256
New provisions and adjustments to previous provisions	-	-200	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-67	-76	-73
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	33
Increase (-) / Decrease (+) in creditors	-	-	45
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	30,433	29,374	26,986

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	32,550	31,500	28,998
<i>Less:</i>			
Administration DEL Income	-2,300	-2,300	-1,823
Net Administration Costs	30,250	29,200	27,175
Gross Programme Costs	-	200	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	-	200	-
Total Net Operating Costs	30,250	29,400	27,175
<i>Of which:</i>			
Resource DEL	30,250	29,200	27,175
Capital DEL	-	-	-
Resource AME	-	200	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	30,250	29,400	27,175
<i>Of which:</i>			
Resource DEL	30,250	29,200	27,175
Resource AME	-	200	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	30,250	29,400	27,175

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-2,300	-2,300	-1,823
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-2,300	-2,300	-1,823
<i>Of which:</i>			
A Giving the public confidence in the integrity of charity	-2,300	-2,300	-1,823
Total Administration	-2,300	-2,300	-1,823
Total Voted Resource Income	-2,300	-2,300	-1,823

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Helen Stephenson

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

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

Competition and Markets Authority

Introduction

1. The Competition and Markets Authority (CMA) is an independent consumer protection and competition authority.
2. Its goal is to promote competition for the benefit of consumers, both within and outside the UK and to make markets work well for consumers, businesses and the economy. This is achieved by enforcing competition law; investigating mergers; conducting market studies and investigations where there may be competition and consumer issues; investigating breaches of UK and EU prohibitions against anti-competitive agreements and abuses of dominant positions; bringing criminal proceedings against individuals who commit cartel offences under the Enterprise Act 2002 (EA02); fostering effective competition in digital markets. It also entails enforcing consumer protection legislation to tackle practices and market conditions that make it difficult for consumers to exercise choice; co-operating with sector regulators and encouraging regulators to use their competition powers; consideration of regulatory references and appeals and carrying out other competition roles. From 2021-22 it will also be responsible for providing technical advice, reporting and monitoring in relation to the UK internal market. This all involves an active communications strategy.
3. This Estimate covers the planned budgetary expenditure and income of the Competition and Markets Authority.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	115,600,000	-	115,600,000
Capital	7,500,000	-	7,500,000
Annually Managed Expenditure			
Resource	10,000,000	-	10,000,000
Capital	-	-	-
Total Net Budget			
Resource	125,600,000	-	125,600,000
Capital	7,500,000	-	7,500,000
Non-Budget Expenditure	-		
Net cash requirement	117,100,000		

Amounts required in the year ending 31 March 2022 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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	115,600,000	49,321,000	66,279,000
Capital	7,500,000	3,380,000	4,120,000
Annually Managed Expenditure			
Resource	10,000,000	4,500,000	5,500,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	117,100,000	51,132,000	65,968,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
29,640	-3,000	26,640	91,960	-3,000	88,960	7,500	-	7,500	101,673	3,300
<i>Of which:</i>										
A Competition Promotion										
29,640	-3,000	26,640	91,960	-3,000	88,960	7,500	-	7,500	101,673	3,300
Total Spending in DEL										
29,640	-3,000	26,640	91,960	-3,000	88,960	7,500	-	7,500	101,673	3,300
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	10,000	-	10,000	-	-	-	10,000	-
<i>Of which:</i>										
B Competition Promotion										
-	-	-	10,000	-	10,000	-	-	-	10,000	-
Total Spending in AME										
-	-	-	10,000	-	10,000	-	-	-	10,000	-
Total for Estimate										
29,640	-3,000	26,640	101,960	-3,000	98,960	7,500	-	7,500	111,673	3,300
<i>Of which:</i>										
Voted Expenditure										
29,640	-3,000	26,640	101,960	-3,000	98,960	7,500	-	7,500	111,673	3,300
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	125,600	111,673	101,634
Net Capital Requirement	7,500	3,300	17,533
Accruals to cash adjustments	-16,000	-16,000	-9,442
<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	-6,000	-6,000	-3,066
New provisions and adjustments to previous provisions	-10,000	-10,000	-6,376
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	117,100	98,973	109,725

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

	£'000		
	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	29,640	27,329	20,836
<i>Less:</i>			
Administration DEL Income	-3,000	-3,000	-822
Net Administration Costs	26,640	24,329	20,014
Gross Programme Costs	101,960	90,344	83,308
<i>Less:</i>			
Programme DEL Income	-3,000	-3,000	-1,688
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	98,960	87,344	81,620
Total Net Operating Costs	125,600	111,673	101,634
<i>Of which:</i>			
Resource DEL	115,600	101,673	95,258
Capital DEL	-	-	-
Resource AME	10,000	10,000	6,376
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	125,600	111,673	101,634
<i>Of which:</i>			
Resource DEL	115,600	101,673	95,258
Resource AME	10,000	10,000	6,376
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	125,600	111,673	101,634

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-6,000	-6,000	-2,510
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-3,000	-3,000	-822
<i>Of which:</i>			
A Competition Promotion	-3,000	-3,000	-822
Total Administration	-3,000	-3,000	-822
Programme			
Sales of Goods and Services	-3,000	-3,000	-1,688
<i>Of which:</i>			
A Competition Promotion	-3,000	-3,000	-1,688
Total Programme	-3,000	-3,000	-1,688
Total Voted Resource Income	-6,000	-6,000	-2,510

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Andrea Coscelli
Additional Accounting Officers:	Erik Wilson for sections A and 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 (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

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

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

The Statistics Board

Introduction

1. This Estimate provides for the programme costs and other expenditure costs for the Statistics Board known as the UK Statistics Authority.
2. The Authority's objective is to promote and safeguard the production and publication of official statistics that serve the public good.
3. The Authority's main responsibilities include: to promote and safeguard the quality of official statistics with reference to their impartiality, accuracy, relevance and coherence with other official statistics; to monitor the production and publication of official statistics; to conduct a programme of assessment of existing and candidate National Statistics against the Code of Practice for Official Statistics; to confirm or cancel National Statistics designation of these statistics; to oversee the Office for National Statistics (ONS).
4. The main responsibilities of ONS, the Executive Office of the Authority include: collection, collation and dissemination of statistics relating to the United Kingdom's national accounts, balance of payments, retail prices index, financial transactions and measures of output; co-ordination of statistics relating to regional matters and crime statistics; compilation of Labour Market statistics; undertaking of various representational roles in an international context including the coordination, design, collection, preparation, supply and quality management of the UK's European statistics; providing professional leadership for statistics across government; development and maintenance of definitions, methodologies, classifications for official statistics; implementing and issuing information from the decennial census of the population; supplying demographic statistics for national, regional and local planning; conducting social surveys; undertaking data science research and developing measures of national wellbeing.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	517,685,000	-	517,685,000
Capital	10,000,000	-	10,000,000
Annually Managed Expenditure			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
Total Net Budget			
Resource	518,685,000	-	518,685,000
Capital	10,000,000	-	10,000,000
Non-Budget Expenditure	-		
Net cash requirement	511,386,000		

Amounts required in the year ending 31 March 2022 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; providing analysis of statistics to enhance understanding; undertaking of various roles in an international context including coordinating the design, collection, preparation, supply, quality management of the UK's European statistics, provision of business support and IT services and associated non-cash items.

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

Creation of provision in respect of onerous contracts; early departure costs; and other provisions and associated non-cash items.

The Statistics Board will account for this Estimate.

Part I (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	517,685,000	370,912,000	146,773,000
Capital	10,000,000	4,500,000	5,500,000
Annually Managed Expenditure			
Resource	1,000,000	450,000	550,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	511,386,000	366,277,000	145,109,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
-	-	-	1,210,785	-693,100	517,685	10,200	-200	10,000	501,381	13,500
<i>Of which:</i>										
A Programme Expenditure										
-	-	-	1,210,785	-693,100	517,685	10,200	-200	10,000	501,381	13,500
Total Spending in DEL										
-	-	-	1,210,785	-693,100	517,685	10,200	-200	10,000	501,381	13,500
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1,000	-	1,000	-	-	-	22,300	-
<i>Of which:</i>										
B Utilised Provisions										
-	-	-	1,000	-	1,000	-	-	-	22,300	-
Total Spending in AME										
-	-	-	1,000	-	1,000	-	-	-	22,300	-
Total for Estimate										
-	-	-	1,211,785	-693,100	518,685	10,200	-200	10,000	523,681	13,500
<i>Of which:</i>										
Voted Expenditure										
-	-	-	1,211,785	-693,100	518,685	10,200	-200	10,000	523,681	13,500
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	518,685	523,681	306,955
Net Capital Requirement	10,000	13,500	6,836
Accruals to cash adjustments	-17,299	-38,599	-11,984
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-16,299	-16,299	-13,848
New provisions and adjustments to previous provisions	-1,000	-23,300	786
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	1,078
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	511,386	498,582	301,807

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	1,211,785	1,000,281	337,267
<i>Less:</i>			
Programme DEL Income	-693,300	-476,600	-30,312
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	518,485	523,681	306,955
Total Net Operating Costs	518,485	523,681	306,955
<i>Of which:</i>			
Resource DEL	517,685	500,381	307,741
Capital DEL	-200	-	-
Resource AME	1,000	23,300	-786
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	200	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	518,685	523,681	306,955
<i>Of which:</i>			
Resource DEL	517,685	501,381	308,819
Resource AME	1,000	22,300	-1,864
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	518,685	523,681	306,955

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-693,100	-476,600	-30,312
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-693,100	-476,600	-30,312
<i>Of which:</i>			
A: Programme Expenditure	-693,100	-476,600	-30,312
Total Programme	-693,100	-476,600	-30,312
Total Voted Resource Income	-693,100	-476,600	-30,312
Voted Capital DEL	-200	-	-
<i>Of which:</i>			
Programme			
Other Grants	-200	-	-
<i>Of which:</i>			
A: Programme Expenditure	-200	-	-
Total Programme	-200	-	-
Total Voted Capital Income	-200	-	-

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Sir Ian Diamond

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

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

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

Introduction

1. The Office for Standards in Education, Children's Services and Skills (Ofsted) inspects and regulates to promote excellence in education and skills for learners of all ages and in the care of children and young people, thereby raising standards and improving lives.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	138,159,000	-	138,159,000
Capital	3,500,000	-	3,500,000
Annually Managed Expenditure			
Resource	-25,000	-	-25,000
Capital	-	-	-
Total Net Budget			
Resource	138,134,000	-	138,134,000
Capital	3,500,000	-	3,500,000
Non-Budget Expenditure	-		
Net cash requirement	136,786,000		

Amounts required in the year ending 31 March 2022 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. Governmental response to the coronavirus Covid-19 pandemic including (but not limited to) advice and support, and the deployment or 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 and other related 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, 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 I

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	138,159,000	61,092,000	77,067,000
Capital	3,500,000	1,575,000	1,925,000
Annually Managed Expenditure			
Resource	-25,000	-	-25,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	136,786,000	60,474,000	76,312,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
18,215	-	18,215	167,119	-47,175	119,944	3,500	-	3,500	133,609	5,300
<i>Of which:</i>										
A Administration and Inspection										
18,215	-	18,215	167,119	-47,175	119,944	3,500	-	3,500	133,609	5,300
Total Spending in DEL										
18,215	-	18,215	167,119	-47,175	119,944	3,500	-	3,500	133,609	5,300
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-25	-	-25	-	-	-	295	-
<i>Of which:</i>										
B Activities to Support All Functions										
-	-	-	-25	-	-25	-	-	-	295	-
Total Spending in AME										
-	-	-	-25	-	-25	-	-	-	295	-
Total for Estimate										
18,215	-	18,215	167,094	-47,175	119,919	3,500	-	3,500	133,904	5,300
<i>Of which:</i>										
Voted Expenditure										
18,215	-	18,215	167,094	-47,175	119,919	3,500	-	3,500	133,904	5,300
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	138,134	133,904	130,496
Net Capital Requirement	3,500	5,300	3,826
Accruals to cash adjustments	-4,848	-5,168	-3,114
<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	-3,331
New provisions and adjustments to previous provisions	-10	-350	-12
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-63	-63	-69
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	35	55	298
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	136,786	134,036	131,208

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	18,215	17,653	15,811
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	18,215	17,653	15,811
Gross Programme Costs	167,094	161,751	141,947
<i>Less:</i>			
Programme DEL Income	-47,175	-45,500	-27,262
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	119,919	116,251	114,685
Total Net Operating Costs	138,134	133,904	130,496
<i>Of which:</i>			
Resource DEL	138,124	133,554	130,484
Capital DEL	-	-	-
Resource AME	10	350	12
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	138,134	133,904	130,496
<i>Of which:</i>			
Resource DEL	138,159	133,609	130,782
Resource AME	-25	295	-286
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	138,134	133,904	130,496

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-47,175	-45,500	-27,262
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-47,175	-45,500	-27,206
<i>Of which:</i>			
A Administration and Inspection	-47,175	-45,500	-27,206
Other Income	-	-	-56
<i>Of which:</i>			
A Administration and Inspection	-	-	-56
Total Programme	-47,175	-45,500	-27,262
Total Voted Resource Income	-47,175	-45,500	-27,262

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Amanda Spielman

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

In discharging these responsibilities, particular regard is given to:

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

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

Office of Qualifications and Examinations Regulation

Introduction

1. The Office of Qualifications and Examinations Regulation (Ofqual) is the independent qualifications regulator for England. Each year we undertake a range of activities targeted to the greatest risks to our statutory objectives, with a particular focus on threats to the standards of qualifications and their validity, and impacts on public confidence.
2. Ofqual will deliver a comprehensive programme of work in 2021/22 through the following core activities:
 - We will regulate for the validity and safe delivery of general qualifications in response to Coronavirus (Covid-19). We will develop and implement a process for Summer 2021 where awarding organisations will deliver awards based on teacher assessment rather than based on examinations
 - We will regulate for the validity and safe delivery of national technical, vocational and other regulated qualifications and assessments in response to coronavirus (Covid-19) and play our part in delivering the government's current programme of reforms.
 - We will continue priority programmes to secure quality in regulated qualifications in the medium term alongside our immediate responses to Covid-19.
 - We will maximise our impact through expert, skilled people, and continue to develop access to accurate, relevant information & systems to enable our work, and use our funding efficiently.
3. We will conduct relevant investigation, research and analysis, and undertake engagement and consultation with stakeholders as necessary to enable us to provide assurance that regulated qualifications support good educational and training outcomes.
4. As part of its statutory enforcement powers, Ofqual can impose both monetary penalties and cost recovery orders where we believe that a breach of our General Conditions of Recognition or other regulations have been breached by a recognised awarding organisation. The decision to impose a monetary penalty is taken only where a breach is of a level of severity to warrant this action.
5. Ofqual can provide data capture and analysis to other government departments and our regulatory counterparts, for which the direct cost of provision is recovered. Income may also be recovered from the disposal of computer hardware as a result of continuing IT transformation. Ofqual encourages secondment opportunities as part of staff development, for which costs are recovered from the host department. Ofqual may also recover costs for building related expenditure.
6. More details on our strategic priorities and corporate objectives can be found in our Corporate Plan for 2021/22.
7. This Estimate covers the income and expenditure of Ofqual and associated depreciation and non-cash items falling into our Departmental Expenditure Limit and Annually Managed Expenditure.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	25,136,000	-	25,136,000
Capital	400,000	-	400,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	25,136,000	-	25,136,000
Capital	400,000	-	400,000
Non-Budget Expenditure	-		
Net cash requirement	25,315,000		

Amounts required in the year ending 31 March 2022 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.

Part I

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	25,136,000	10,317,000	14,819,000
Capital	400,000	45,000	355,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	25,315,000	10,262,000	15,053,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
15,565	-55	15,510	9,626	-	9,626	400	-	400	22,826	781
<i>Of which:</i>										
A Regulation of qualifications and statutory assessments										
15,565	-55	15,510	9,626	-	9,626	400	-	400	22,826	781
Total Spending in DEL										
15,565	-55	15,510	9,626	-	9,626	400	-	400	22,826	781
Total for Estimate										
15,565	-55	15,510	9,626	-	9,626	400	-	400	22,826	781
<i>Of which:</i>										
Voted Expenditure										
15,565	-55	15,510	9,626	-	9,626	400	-	400	22,826	781
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	25,136	22,826	19,260
Net Capital Requirement	400	781	169
Accruals to cash adjustments	-221	229	-188
<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	-121
New provisions and adjustments to previous provisions	-	-	-19
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-50	-50	-48
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	450	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	25,315	23,836	19,241

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	15,565	15,083	14,974
<i>Less:</i>			
Administration DEL Income	-55	-112	-63
Net Administration Costs	15,510	14,971	14,911
Gross Programme Costs	9,626	7,855	4,349
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	9,626	7,855	4,349
Total Net Operating Costs	25,136	22,826	19,260
<i>Of which:</i>			
Resource DEL	25,136	22,826	19,241
Capital DEL	-	-	-
Resource AME	-	-	19
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	25,136	22,826	19,260
<i>Of which:</i>			
Resource DEL	25,136	22,826	19,241
Resource AME	-	-	19
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	25,136	22,826	19,260

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-55	-112	-63
<i>Of which:</i>			
Administration			
Other Income	-55	-112	-30
<i>Of which:</i>			
A Regulation of qualifications and statutory assessments	-55	-112	-30
Taxation	-	-	-33
<i>Of which:</i>			
A Regulation of qualifications and statutory assessments	-	-	-33
Total Administration	-55	-112	-63
Total Voted Resource Income	-55	-112	-63

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Simon Lebus

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

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

Part III: Note M - Replacement for Trust Statement

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

£'000

Taxes, fines and charges

The fines element of financial penalties imposed on awarding organisations -200

Total -200

Food Standards Agency

Introduction

1. This Estimate provides for expenditure by the Food Standards Agency (FSA) which is the national authority responsible for protecting public health and consumers' other interests in relation to food. The FSA set the regulations that food businesses are obliged to follow, and works with businesses and local authorities across England, Wales and Northern Ireland to make sure those regulations are enforced. The Agency's mission is 'food we can trust' and our vision is to make sure that:
 - Food is safe;
 - Food is what it says it is; and
 - Consumers can make informed choices about what to eat.
2. As we move into the post EU world, the role of the FSA will change significantly, however we remain committed to our mission and vision and will not compromise on those. At the same time, the FSA has an ambition to modernise the food regulatory system through joint endeavour with business, to make it easy for businesses and consumers to do the right thing, and ultimately be the trusted voice on food standards in the consumers interest.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	110,355,000	-	110,355,000
Capital	9,038,000	-	9,038,000
Annually Managed Expenditure			
Resource	9,603,000	-	9,603,000
Capital	-	-	-
Total Net Budget			
Resource	119,958,000	-	119,958,000
Capital	9,038,000	-	9,038,000
Non-Budget Expenditure	-		
Net cash requirement	116,444,000		

Amounts required in the year ending 31 March 2022 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, supporting local authorities and port health authorities to deliver food and/or feed law official controls; 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; digital and data services for food businesses, local authorities and consumers, information and communication services to food businesses and consumers; 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, receipt of court costs and fees, enforcement and surveillance work for other UK Government and European Union bodies; assessments/consultations on radioactive discharges; staff loans and secondments; sub-letting of accommodation and associated services; disposal of fixed assets; recharge of expenditure relating to work done in collaboration with or on behalf of UK and EU government departments and income arising from capital grants in kind.

Annually Managed Expenditure:Expenditure arising from:

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

Food Standards Agency will account for this Estimate.

Part I

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	110,355,000	47,552,000	62,803,000
Capital	9,038,000	3,911,000	5,127,000
Annually Managed Expenditure			
Resource	9,603,000	4,321,000	5,282,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	116,444,000	50,269,000	66,175,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
145,355	-35,000	110,355	-	-	-	9,338	-300	9,038	103,851	8,342
<i>Of which:</i>										
A Food Standards Agency Westminster (DEL)										
145,355	-35,000	110,355	-	-	-	9,338	-300	9,038	103,851	8,342
Total Spending in DEL										
145,355	-35,000	110,355	-	-	-	9,338	-300	9,038	103,851	8,342
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	9,603	-	9,603	-	-	-	9,603	-
<i>Of which:</i>										
B Food Standards Agency Westminster (AME)										
-	-	-	9,603	-	9,603	-	-	-	9,603	-
Total Spending in AME										
-	-	-	9,603	-	9,603	-	-	-	9,603	-
Total for Estimate										
145,355	-35,000	110,355	9,603	-	9,603	9,338	-300	9,038	113,454	8,342
<i>Of which:</i>										
Voted Expenditure										
145,355	-35,000	110,355	9,603	-	9,603	9,338	-300	9,038	113,454	8,342
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	119,958	113,454	93,540
Net Capital Requirement	9,038	8,342	7,398
Accruals to cash adjustments	-12,552	-9,498	-4,010
<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	-2,879	-2,829	-2,043
New provisions and adjustments to previous provisions	-11,954	-12,271	-5,750
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-70	-66	-61
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	159
Increase (-) / Decrease (+) in creditors	-	3,000	1,857
Use of provisions	2,351	2,668	1,828
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	116,444	112,298	96,928

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	143,004	52,165	47,783
<i>Less:</i>			
Administration DEL Income	-35,000	-300	-341
Net Administration Costs	108,004	51,865	47,442
Gross Programme Costs	17,902	98,541	81,363
<i>Less:</i>			
Programme DEL Income	-	-31,700	-29,860
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	17,902	66,841	51,503
Total Net Operating Costs	125,906	118,706	98,945
<i>Of which:</i>			
Resource DEL	108,004	101,183	87,790
Capital DEL	5,948	5,252	5,405
Resource AME	11,954	12,271	5,750
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	-5,948	-5,252	-5,405
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	119,958	113,454	93,540
<i>Of which:</i>			
Resource DEL	110,355	103,851	89,618
Resource AME	9,603	9,603	3,922
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	119,958	113,454	93,540

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-35,000	-32,000	-30,201
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-35,000	-300	-250
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-35,000	-300	-250
Other Income	-	-	-91
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-	-	-91
Total Administration	-35,000	-300	-341
Programme			
Sales of Goods and Services	-	-31,700	-29,854
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-	-31,700	-29,854
Other Income	-	-	-6
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-	-	-6
Total Programme	-	-31,700	-29,860
Total Voted Resource Income	-35,000	-32,000	-30,201
Voted Capital DEL	-300	-300	-
<i>Of which:</i>			
Programme			
Sales of Assets	-300	-300	-
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-300	-300	-
Total Programme	-300	-300	-
Total Voted Capital Income	-300	-300	-

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Emily Miles

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

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
FSA Legal claims: The FSA is subject to various claims and legal actions in the ordinary course of its activities the outcome of which is uncertain.	Unquantifiable

The National Archives

Introduction

1. This Estimate covers the administration of the public record system of the United Kingdom under the Public Records Acts of 1958 and 1967 and the promotion of the highest standards of care and public access for the archives of historical value outside the public records.
2. The Estimate also provides for the administrative costs of leading on UK information management and re-use policy, spreading best practise, setting standards and ensuring compliance across the public sector and managing Crown and Parliamentary copyright as well as delivering cost effective publishing services and advice across government.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	45,000,000	-	45,000,000
Capital	4,600,000	-	4,600,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	45,000,000	-	45,000,000
Capital	4,600,000	-	4,600,000
Non-Budget Expenditure	-		
Net cash requirement	42,445,000		

Amounts required in the year ending 31 March 2022 for expenditure by The National Archives on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

The National Archives will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	45,000,000	18,302,000	26,698,000
Capital	4,600,000	360,000	4,240,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	42,445,000	15,872,000	26,573,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
10,540	-	10,540	44,560	-10,100	34,460	4,600	-	4,600	38,385	3,760
<i>Of which:</i>										
A The National Archives (DEL)										
10,540	-	10,540	44,560	-10,100	34,460	4,600	-	4,600	38,385	3,760
Total Spending in DEL										
10,540	-	10,540	44,560	-10,100	34,460	4,600	-	4,600	38,385	3,760
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-	-	-	-	-	-	7	-
<i>Of which:</i>										
The National Archives (AME)										
-	-	-	-	-	-	-	-	-	7	-
Total Spending in AME										
-	-	-	-	-	-	-	-	-	7	-
Total for Estimate										
10,540	-	10,540	44,560	-10,100	34,460	4,600	-	4,600	38,392	3,760
<i>Of which:</i>										
Voted Expenditure										
10,540	-	10,540	44,560	-10,100	34,460	4,600	-	4,600	38,392	3,760
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	45,000	38,392	35,877
Net Capital Requirement	4,600	3,760	2,799
Accruals to cash adjustments	-7,155	-6,252	-6,238
<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	-7,207	-6,175
New provisions and adjustments to previous provisions	-	-	-1
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-75
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	45	955	-
Use of provisions	-	-	13
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	42,445	35,900	32,438

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	10,540	10,500	9,472
<i>Less:</i>			
Administration DEL Income	-	-	-91
Net Administration Costs	10,540	10,500	9,381
Gross Programme Costs	44,560	37,992	39,887
<i>Less:</i>			
Programme DEL Income	-10,100	-10,100	-13,391
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	34,460	27,892	26,496
Total Net Operating Costs	45,000	38,392	35,877
<i>Of which:</i>			
Resource DEL	45,000	38,385	35,876
Capital DEL	-	-	-
Resource AME	-	7	1
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	45,000	38,392	35,877
<i>Of which:</i>			
Resource DEL	45,000	38,385	35,889
Resource AME	-	7	-12
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	45,000	38,392	35,877

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-10,100	-10,100	-13,482
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-	-31
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-31
Other Income	-	-	-60
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-60
Total Administration	-	-	-91
Programme			
Sales of Goods and Services	-10,100	-10,100	-6,964
<i>Of which:</i>			
A The National Archives (DEL)	-10,100	-10,100	-6,964
Other Grants	-	-	-537
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-537
Other Income	-	-	-50
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-50
Taxation	-	-	-5,840
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-5,840
Total Programme	-10,100	-10,100	-13,391
Total Voted Resource Income	-10,100	-10,100	-13,482

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Jeff James

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

In discharging these responsibilities, particular regard is given to:

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

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

United Kingdom Supreme Court

Introduction

- 1 The United Kingdom Supreme Court was established as a non-Ministerial department on 1 October 2009.
- 2 This Estimate provides for the cost of administering the United Kingdom Supreme Court, including salaries of staff, provision and maintenance of Court and office accommodation and general administrative and programme expenditure.
- 3 The Estimate also provides for the provision of appropriate support to the Judicial Committee of the Privy Council.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	3,920,000	3,000,000	6,920,000
Capital	500,000	-	500,000
Annually Managed Expenditure			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
Total Net Budget			
Resource	4,920,000	3,000,000	7,920,000
Capital	500,000	-	500,000
Non-Budget Expenditure	-		
Net cash requirement	2,970,000		

Amounts required in the year ending 31 March 2022 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 and Outreach activities of the UKSC, 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 and maintenance of links with apex courts in other countries. The court's response to the coronavirus Covid-19 pandemic.

Income arising from:

Court fees and receipts, contributions from the devolved government and court services in England and Wales, Scotland, and Northern Ireland, contributions from the Ministry of Justice to cover support provided to the UK Supreme Court (UKSC) and Judicial Committee of the Privy Council (JCPC), 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, postal and bank charge recoveries, receipts from shop sales, and any other miscellaneous income.

Annually Managed Expenditure:Expenditure arising from:

Diminution in value of assets.

United Kingdom Supreme Court will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	3,920,000	1,726,000	2,194,000
Capital	500,000	225,000	275,000
Annually Managed Expenditure			
Resource	1,000,000	450,000	550,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	2,970,000	1,620,000	1,350,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
1,120	-100	1,020	10,573	-7,673	2,900	500	-	500	4,060	500
<i>Of which:</i>										
A United Kingdom Supreme Court										
1,120	-100	1,020	10,573	-7,673	2,900	500	-	500	4,060	500
Non-voted expenditure										
-	-	-	3,000	-	3,000	-	-	-	3,080	-
<i>Of which:</i>										
B UK Supreme Court Non-Voted										
-	-	-	3,000	-	3,000	-	-	-	3,080	-
Total Spending in DEL										
1,120	-100	1,020	13,573	-7,673	5,900	500	-	500	7,140	500
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
<i>Of which:</i>										
C United Kingdom Supreme Court										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
Total Spending in AME										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
Total for Estimate										
1,120	-100	1,020	14,573	-7,673	6,900	500	-	500	8,140	500
<i>Of which:</i>										
Voted Expenditure										
1,120	-100	1,020	11,573	-7,673	3,900	500	-	500	5,060	500
Non Voted Expenditure										
-	-	-	3,000	-	3,000	-	-	-	3,080	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	7,920	8,140	5,998
Net Capital Requirement	500	500	527
Accruals to cash adjustments	-2,450	-2,490	-1,160
<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	-2,450	-2,450	-1,121
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-40	-39
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-3,000	-3,080	-3,085
<i>Of which:</i>			
Consolidated Fund Standing Services	-3,000	-3,080	-3,085
Other adjustments	-	-	-
Net Cash Requirement	2,970	3,070	2,280

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	1,120	1,220	941
<i>Less:</i>			
Administration DEL Income	-100	-100	-110
Net Administration Costs	1,020	1,120	831
Gross Programme Costs	14,573	14,693	13,250
<i>Less:</i>			
Programme DEL Income	-7,673	-7,673	-8,083
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	6,900	7,020	5,167
Total Net Operating Costs	7,920	8,140	5,998
<i>Of which:</i>			
Resource DEL	6,920	7,140	5,998
Capital DEL	-	-	-
Resource AME	1,000	1,000	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	7,920	8,140	5,998
<i>Of which:</i>			
Resource DEL	6,920	7,140	5,998
Resource AME	1,000	1,000	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	7,920	8,140	5,998

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-7,773	-7,773	-8,193
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-100	-100	-110
<i>Of which:</i>			
A United Kingdom Supreme Court	-100	-100	-110
Total Administration	-100	-100	-110
Programme			
Sales of Goods and Services	-7,673	-7,673	-8,083
<i>Of which:</i>			
A United Kingdom Supreme Court	-7,673	-7,673	-8,083
Total Programme	-7,673	-7,673	-8,083
Total Voted Resource Income	-7,773	-7,773	-8,193

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

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: Vicky Fox

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

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

Government Actuary's Department

Introduction

1. This Estimate covers the running costs of the department of the Government Actuary. The department's main areas of activity are to provide actuarial and specialist analysis, advice and assurance in a range of areas, including employer-sponsored pension arrangements and other employee benefits, social insurance, health care financing arrangements, risk management and strategic investment, asset/liability considerations, pension and insurance regulation etc.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,000	-	1,000
Capital	200,000	-	200,000
Annually Managed Expenditure			
Resource	50,000	-	50,000
Capital	-	-	-
Total Net Budget			
Resource	51,000	-	51,000
Capital	200,000	-	200,000
Non-Budget Expenditure	-		
Net cash requirement	122,000		

Amounts required in the year ending 31 March 2022 for expenditure by Government Actuary's Department on:

Departmental Expenditure Limit:Expenditure arising from:

Administration costs incurred in providing actuarial and specialist analysis, advice and assurance to Government and other clients, principally in the public sector, and associated non-cash items.

Income arising from:

Receipts for providing actuarial and specialist analysis, advice and assurance in a range of areas, including employer-sponsored pension arrangements and other employee benefits, social insurance, health care financing arrangements, risk management and strategic investment, asset/liability considerations, pension and insurance regulation etc. as well as accommodation and facilities management services.

Annually Managed Expenditure:Expenditure arising from:

The setting up and use of provisions and other associated non-cash items.

Government Actuary's Department will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	1,000	-	1,000
Capital	200,000	90,000	110,000
Annually Managed Expenditure			
Resource	50,000	23,000	27,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	122,000	58,000	64,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
25,225	-25,224	1	-	-	-	200	-	200	2	150
<i>Of which:</i>										
A Administration										
25,205	-25,224	-19	-	-	-	200	-	200	-18	150
B Use of Provisions (DEL)										
20	-	20	-	-	-	-	-	-	20	-
Total Spending in DEL										
25,225	-25,224	1	-	-	-	200	-	200	2	150
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	50	-	50	-	-	-	50	-
<i>Of which:</i>										
C Provisions (AME)										
-	-	-	50	-	50	-	-	-	50	-
Total Spending in AME										
-	-	-	50	-	50	-	-	-	50	-
Total for Estimate										
25,225	-25,224	1	50	-	50	200	-	200	52	150
<i>Of which:</i>										
Voted Expenditure										
25,225	-25,224	1	50	-	50	200	-	200	52	150
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	51	52	-717
Net Capital Requirement	200	150	175
Accruals to cash adjustments	-129	-234	-451
<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	-391	-516	-381
New provisions and adjustments to previous provisions	-70	-70	-19
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-63	-68	-68
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	375	400	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	20	20	17
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	122	-32	-993

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	25,205	22,989	20,363
<i>Less:</i>			
Administration DEL Income	-25,224	-23,007	-21,099
Net Administration Costs	-19	-18	-736
Gross Programme Costs	70	70	19
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	70	70	19
Total Net Operating Costs	51	52	-717
<i>Of which:</i>			
Resource DEL	-19	-18	-736
Capital DEL	-	-	-
Resource AME	70	70	19
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	51	52	-717
<i>Of which:</i>			
Resource DEL	1	2	-719
Resource AME	50	50	2
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	51	52	-717

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-25,224	-23,007	-21,099
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-25,224	-23,007	-21,099
<i>Of which:</i>			
A: Administration	-25,224	-23,007	-21,099
Total Administration	-25,224	-23,007	-21,099
Total Voted Resource Income	-25,224	-23,007	-21,099

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Martin Clarke

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

In discharging these responsibilities, particular regard is given to:

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

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

Office of Gas and Electricity Markets

Introduction

1. This Estimate covers the resource, capital and cash expenditure of the Office of Gas and Electricity Markets.
2. The Office of Gas and Electricity Markets (Ofgem) comprises the Gas and Electricity Markets Authority, and was set up in December 2000 under the provisions of the Utilities Act 2000. We are the independent Great Britain energy regulator, and our overriding goal is to protect the interests of consumers now and in the future by working to deliver a greener, fairer energy system. We do this by:

- working with government, industry and consumer groups to deliver a net-zero economy, at the lowest cost to consumers
- stamping out sharp and bad practice, ensuring fair treatment for all consumers, especially the vulnerable
- enabling competition and innovation, which drives down prices and results in new products and services for consumers.

In 2020, we developed a new strategic framework that has two Enduring Priorities and five Strategic Change Programmes. This framework has driven our resource allocation decision in 2021/22, to help deliver the transition to net-zero in the interests of consumers.

Enduring priorities

- * Our core regulatory functions to regulate the sector and protect the interests of consumers.
- * The delivery of current and new government schemes to support vulnerable consumers and advance decarbonisation.

Strategic change programmes

- i. To enable investment in low carbon infrastructure at a fair cost.
- ii. To deliver full chain flexibility in how we generate, use and store energy.
- iii. To deliver a future retail market that works for all consumers and the planet.
- iv. To unlock the benefits of data and digitalisation.
- v. To ensure energy system governance, including Ofgem, are fit for the future.

3. Ofgem will also undertake necessary activities to support the Governmental response to the coronavirus Covid-19 pandemic.
4. Our expenditure is funded mainly by income generated from the industry that we regulate in the form of licence fees, other government departments for the work that we perform on administering various social and environmental schemes, or recharges in respect of the Offshore Transmission Tender regime.
5. Monies collected on behalf of the Secretary of State, either on behalf of consumer advocacy functions, metrology functions, or in respect of the Secretary of State's own costs are shown as payments to the Department for Business, Energy and Industrial Strategy (BEIS).

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-7,300,000	-	-7,300,000
Capital	1,500,000	-	1,500,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-7,300,000	-	-7,300,000
Capital	1,500,000	-	1,500,000
Non-Budget Expenditure	-		
Net cash requirement	12,068,000		

Amounts required in the year ending 31 March 2022 for expenditure by Office of Gas and Electricity Markets on:

Departmental Expenditure Limit:Expenditure arising from:

Administrative and operational costs; payments to other government departments; co-operation with international regulators; services to other government and energy related organisations; administration of energy efficiency, offshore transmission and other environmental schemes; regulation of and participation in the Smart Meter programme; payments in relation to legal costs arising from regulatory duties; adjustments to provisions; depreciation and other non-cash items in DEL.

Income arising from:

Gas and electricity licence fees; receipts in respect of the administration of the Offshore Tender regime and Fossil Fuel Levy; income from fees and charges levied under the Gas Act 1986 and the Electricity Act 1989, as amended by the Utilities Act 2000; receipts in respect of letting, disposal, vacation or occupation of accommodation; income from services to other government and energy related organisations; and other cost recovery receipts.

Office of Gas and Electricity Markets will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-7,300,000	315,000	-7,615,000
Capital	1,500,000	1,935,000	-435,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	12,068,000	4,012,000	8,056,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
139,896	-147,196	-7,300	-	-	-	1,500	-	1,500	14,801	4,300
<i>Of which:</i>										
A Gas and Electricity Markets Authority: Administration										
90,736	-98,737	-8,001	-	-	-	1,500	-	1,500	14,100	4,300
B Ofgem E-Serve: Administration										
49,160	-48,459	701	-	-	-	-	-	-	701	-
Total Spending in DEL										
139,896	-147,196	-7,300	-	-	-	1,500	-	1,500	14,801	4,300
Total for Estimate										
139,896	-147,196	-7,300	-	-	-	1,500	-	1,500	14,801	4,300
<i>Of which:</i>										
Voted Expenditure										
139,896	-147,196	-7,300	-	-	-	1,500	-	1,500	14,801	4,300
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	-7,300	14,801	3,033
Net Capital Requirement	1,500	4,300	318
Accruals to cash adjustments	17,868	-8,685	-5,183
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,500	-1,500	-1,487
New provisions and adjustments to previous provisions	-	-14,100	-3,597
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-85	-85	-99
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	8,453	6,000	-
Increase (-) / Decrease (+) in creditors	3,000	1,000	-
Use of provisions	8,000	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	12,068	10,416	-1,832

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

	£'000		
	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	139,896	126,387	102,178
<i>Less:</i>			
Administration DEL Income	-147,196	-111,586	-99,145
Net Administration Costs	-7,300	14,801	3,033
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	-	-	-
Total Net Operating Costs	-7,300	14,801	3,033
<i>Of which:</i>			
Resource DEL	-7,300	14,801	3,033
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	-7,300	14,801	3,033
<i>Of which:</i>			
Resource DEL	-7,300	14,801	3,033
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	-7,300	14,801	3,033

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-147,196	-111,586	-99,145
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-51,309	-34,001	-26,951
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-3,870	-4,702	-4,467
B Ofgem E-Serve: Administration	-47,439	-29,299	-22,484
Taxation	-95,887	-77,585	-72,194
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-94,867	-77,585	-72,194
B Ofgem E-Serve: Administration	-1,020	-	-
Total Administration	-147,196	-111,586	-99,145
Total Voted Resource Income	-147,196	-111,586	-99,145

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Jonathan Brearley

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

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

Office of Rail and Road

Introduction

1. This Estimate provides for expenditure for the Office of Rail and Road (ORR).
2. ORR, as the combined economic and safety regulator, is responsible for railway health and safety matters and the regulation of access to railways and promotion of competition in the provision of rail services. It is also responsible for promoting efficiency and economy for those providing railway services and protecting the interests of railway service users.
3. ORR is responsible for monitoring Highways England's management and operation of the strategic road network.
4. ORR acts as the appeal body, controls the network statement, monitors the competitive situation of rail services, and oversees the efficient management and fair and non-discriminatory use of rail infrastructure for Northern Ireland.
5. Further details of expenditure contained in this Estimate can be found in ORR's Annual Report and Accounts 2020-21.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	3,000	-	3,000
Capital	720,000	-	720,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	3,000	-	3,000
Capital	720,000	-	720,000
Non-Budget Expenditure	-		
Net cash requirement	2,000,000		

Amounts required in the year ending 31 March 2022 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, government response to the Covid-19 pandemic.

All activities as highways monitor with responsibility for monitoring and enforcing the performance and efficiency of Highways England's delivery of the government's roads investment strategy and its management and operation of the strategic road network. Support for activities as highways monitor.

Acting as the appeal body, controlling the network statement, monitoring the competitive situation of rail services, and overseeing the efficient management and fair and non-discriminatory use of rail infrastructure for Northern Ireland and for the infrastructure manager of Core Valley's Lines.

Income arising from:

Regulatory licences, concession agreements, levies, charges for courses and officers loaned to other organisations, income from publications and library services, travel costs from the European Community, income from High Speed 1 Limited; Channel Tunnel Intergovernmental Commission; Channel Tunnel Authority; NIR Networks Limited, Amey Keolis Infrastructure/Selwaith Amey Keolis Limited, government grants.

Part I (continued)

Income from recovery actions in connection with the successful legal cases. Charges for rental, administrative and other services, and other activities to other government departments, executive and non-executive non-departmental public bodies. Overhead recharges. Grant funding from the Department for Transport in respect of the monitoring and enforcing the performance of Highways England including its delivery of the government's road investment strategy and its management and operation of the strategic road network.

Office of Rail and Road will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
Departmental Expenditure Limit			
Resource	3,000	1,000	2,000
Capital	720,000	324,000	396,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	2,000,000	900,000	1,100,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
38,234	-38,231	3	-	-	-	720	-	720	4	720
<i>Of which:</i>										
A Economic regulation, admin, associated capital and other expenditure										
16,639	-16,638	1	-	-	-	720	-	720	1	720
B Safety Regulation, admin and other expenditure										
18,706	-18,705	1	-	-	-	-	-	-	2	-
C Other Regulation, admin and other expenditure										
2,889	-2,888	1	-	-	-	-	-	-	1	-
Total Spending in DEL										
38,234	-38,231	3	-	-	-	720	-	720	4	720
Total for Estimate										
38,234	-38,231	3	-	-	-	720	-	720	4	720
<i>Of which:</i>										
Voted Expenditure										
38,234	-38,231	3	-	-	-	720	-	720	4	720
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	3	4	3
Net Capital Requirement	720	720	5,147
Accruals to cash adjustments	1,277	9,275	-860
<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	-786
New provisions and adjustments to previous provisions	-40	-40	-33
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-41	-42	-41
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	2,505	10,504	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,000	9,999	4,290

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

	£'000		
	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	38,234	36,627	34,681
<i>Less:</i>			
Administration DEL Income	-38,231	-36,623	-34,678
Net Administration Costs	3	4	3
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	-	-	-
Total Net Operating Costs	3	4	3
<i>Of which:</i>			
Resource DEL	3	4	3
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	3	4	3
<i>Of which:</i>			
Resource DEL	3	4	3
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	3	4	3

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-38,231	-36,623	-34,678
<i>Of which:</i>			
Administration			
Other Income	-2,962	-2,599	-2,696
<i>Of which:</i>			
A Economic regulation, admin, associated capital and other expenditure	-35	-34	-126
B Safety Regulation, admin and other expenditure	-39	-40	-128
C Other Regulation, admin and other expenditure	-2,888	-2,525	-2,442
Taxation	-35,269	-34,024	-31,982
<i>Of which:</i>			
A Economic regulation, admin, associated capital and other expenditure	-16,603	-15,659	-13,948
B Safety Regulation, admin and other expenditure	-18,666	-18,365	-18,034
Total Administration	-38,231	-36,623	-34,678
Total Voted Resource Income	-38,231	-36,623	-34,678

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: John Larkinson

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 (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.

Water Services Regulation Authority

Introduction

1. This Estimate provides for the funding and expenditure of the Water Services Regulation Authority (Ofwat), which was established under the Water Act 2003. Ofwat is responsible for the regulation of the water industry in England and Wales as principally set out in the Water Industry Act 1991, Water Act 2003, and Water Act 2014. Ofwat is a competition authority principally under the Competition Act 1998 and the Enterprise Act 2002 relating to commercial activities connected with water or sewerage services in England and Wales.
2. Ofwat is funded through licence fees received from the water and and/or sewerage companies and is subject to cost control.
3. The cash provision includes £153,000, relating to the part of the pension costs of the former Directors General of the Office of Water Services ('Directors General') which cannot be charged to the water industry as it relates to their services with other government departments.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	150,000	-	150,000
Capital	600,000	-	600,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	150,000	-	150,000
Capital	600,000	-	600,000
Non-Budget Expenditure	-		
Net Cash Requirement	5,753,000		

Amounts required in the year ending 31 March 2022 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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	150,000	68,000	82,000
Capital	600,000	270,000	330,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	5,753,000	2,589,000	3,164,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
31,800	-31,650	150	-	-	-	600	-	600	151	150
<i>Of which:</i>										
A Water Services Regulation Authority										
31,800	-31,650	150	-	-	-	600	-	600	151	150
Total Spending in DEL										
31,800	-31,650	150	-	-	-	600	-	600	151	150
Total for Estimate										
31,800	-31,650	150	-	-	-	600	-	600	151	150
<i>Of which:</i>										
Voted Expenditure										
31,800	-31,650	150	-	-	-	600	-	600	151	150
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	150	151	-410
Net Capital Requirement	600	150	181
Accruals to cash adjustments	5,003	4,699	66
<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	-310	-360	-249
New provisions and adjustments to previous provisions	-150	-150	-71
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-43	-40	-43
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	1,123
Increase (-) / Decrease (+) in creditors	5,353	5,102	-1,787
Use of provisions	153	147	1,093
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	5,753	5,000	-163

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	31,800	31,401	33,501
<i>Less:</i>			
Administration DEL Income	-31,650	-31,250	-32,881
Net Administration Costs	150	151	620
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	-	-	-
Total Net Operating Costs	150	151	620
<i>Of which:</i>			
Resource DEL	150	151	620
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-1,030
Total Resource Budget	150	151	-410
<i>Of which:</i>			
Resource DEL	150	151	-410
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	150	151	-410

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-31,650	-31,250	-32,881
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-	-113
<i>Of which:</i>			
A: Water Services Regulation Authority	-	-	-113
Taxation	-31,650	-31,250	-32,768
<i>Of which:</i>			
A: Water Services Regulation Authority	-31,650	-31,250	-32,768
Total Administration	-31,650	-31,250	-32,881
Total Voted Resource Income	-31,650	-31,250	-32,881

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: David Black

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

In discharging these responsibilities, particular regard is given to:

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

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

Export Credits Guarantee Department

Introduction

1. This Estimate covers the planned budgetary expenditure of the Export Credits Guarantee Department (ECGD) and its support of UK exporters.
2. The total Resource DEL is to cover the running costs of the Department. Administration RDEL is a token amount (of £1k) with the gross costs covered from the premium income that the Department receives.
3. Income received by ECGD in the course of supporting exporters scores against its Resource AME. In 2021-22 income will predominately be premium earned. Income arising from Direct Lending loans is interest earned.
4. Capital AME expenditure is for the drawdown of Direct Lending loans.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,000	-	1,000
Capital	1,600,000	-	1,600,000
Annually Managed Expenditure			
Resource	748,384,000	-	748,384,000
Capital	1,881,142,000	-	1,881,142,000
Total Net Budget			
Resource	748,385,000	-	748,385,000
Capital	1,882,742,000	-	1,882,742,000
Non-Budget Expenditure	-		
Net cash requirement	2,143,186,000		

Amounts required in the year ending 31 March 2022 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.

Part I

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	1,000	1,000	-
Capital	1,600,000	1,600,000	-
Annually Managed Expenditure			
Resource	748,384,000	337,500,000	410,884,000
Capital	1,881,142,000	1,254,131,000	627,011,000
Non-Budget Expenditure	-	-	-
Net cash requirement	2,143,186,000	1,601,596,000	541,590,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
75,149	-75,148	1	-	-	-	1,600	-	1,600	-499	800
<i>Of which:</i>										
A Export Credit Guarantees and Investments										
75,149	-75,148	1	-	-	-	1,600	-	1,600	-499	800
Total Spending in DEL										
75,149	-75,148	1	-	-	-	1,600	-	1,600	-499	800
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1,148,545	-400,161	748,384	2,005,019	-123,877	1,881,142	753,420	1,486,958
<i>Of which:</i>										
B Export Credits										
-	-	-	639,701	-313,464	326,237	-	-	-	371,816	-
C Fixed Rate Export Finance / Export Finance Assistance										
-	-	-	368	-264	104	-	-	-	418	-
D Refinanced Loans and Interest Equalisation										
-	-	-	-	-101	-101	-	-606	-606	-235	-2,056
E Direct Lending										
-	-	-	508,476	-86,332	422,144	2,005,019	-123,271	1,881,748	381,421	1,489,014
Total Spending in AME										
-	-	-	1,148,545	-400,161	748,384	2,005,019	-123,877	1,881,142	753,420	1,486,958
Total for Estimate										
75,149	-75,148	1	1,148,545	-400,161	748,384	2,006,619	-123,877	1,882,742	752,921	1,487,758
<i>Of which:</i>										
Voted Expenditure										
75,149	-75,148	1	1,148,545	-400,161	748,384	2,006,619	-123,877	1,882,742	752,921	1,487,758
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	748,385	752,921	-216,829
Net Capital Requirement	1,882,742	1,487,758	307,845
Accruals to cash adjustments	-487,941	-544,289	-103,746
<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	-525	-430	-310
New provisions and adjustments to previous provisions	-602,865	-893,422	-53,951
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-545,540	-476,403	89,700
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	560,673	736,606	-135,063
Increase (-) / Decrease (+) in creditors	100,316	89,360	-4,122
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,143,186	1,696,390	-12,730

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	75,149	56,796	39,387
<i>Less:</i>			
Administration DEL Income	-75,148	-57,295	-39,772
Net Administration Costs	1	-499	-385
Gross Programme Costs	1,148,545	1,370,452	-33,581
<i>Less:</i>			
Programme DEL Income	-	-	-695
Programme AME Income	-400,161	-617,032	-182,168
Non-budget income	-	-	-
Net Programme Costs	748,384	753,420	-216,444
Total Net Operating Costs	748,385	752,921	-216,829
<i>Of which:</i>			
Resource DEL	1	-499	911
Capital DEL	-	-	-
Resource AME	748,384	753,420	-217,740
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	748,385	752,921	-216,829
<i>Of which:</i>			
Resource DEL	1	-499	911
Resource AME	748,384	753,420	-217,740
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	748,385	752,921	-216,829

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-75,148	-57,295	-40,467
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-75,124	-57,259	-39,759
<i>Of which:</i>			
A Export Credit Guarantees and Investments	-75,124	-57,259	-39,759
Other Income	-24	-36	-13
<i>Of which:</i>			
A Export Credit Guarantees and Investments	-24	-36	-13
Total Administration	<u>-75,148</u>	<u>-57,295</u>	<u>-39,772</u>
Programme			
Sales of Goods and Services	-	-	-695
<i>Of which:</i>			
A Export Credit Guarantees and Investments	-	-	-695
Total Programme	<u>-</u>	<u>-</u>	<u>-695</u>
Voted Resource AME	-400,161	-617,032	-182,168
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-311,475	-577,830	-134,858
<i>Of which:</i>			
B Export Credits	-311,475	-577,830	-134,858
Interest and Dividends	-88,686	-39,202	-47,310
<i>Of which:</i>			
B Export Credits	-1,989	24,234	-2,468
C Fixed Rate Export Finance / Export Finance Assistance	-264	-401	-640
D Refinanced Loans and Interest Equalisation	-101	-235	-493
E Direct Lending	-86,332	-62,800	-43,709
Total Programme	<u>-400,161</u>	<u>-617,032</u>	<u>-182,168</u>
Total Voted Resource Income	<u>-475,309</u>	<u>-674,327</u>	<u>-222,635</u>
Voted Capital AME	-123,877	-136,037	-75,941
<i>Of which:</i>			
Programme			
Repayments	-123,877	-136,037	-75,941
<i>Of which:</i>			
D Refinanced Loans and Interest Equalisation	-606	-2,056	-5,142
E Direct Lending	-123,271	-133,981	-70,799
Total Programme	<u>-123,877</u>	<u>-136,037</u>	<u>-75,941</u>
Total Voted Capital Income	<u>-123,877</u>	<u>-136,037</u>	<u>-75,941</u>

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Louis Taylor

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Introduction

1. The Parliamentary and Health Service Ombudsman (PHSO) was set up by Parliament to provide an independent complaint handling service. We make final decisions on complaints that have not been resolved by the NHS in England, UK government departments, and some other UK public organisations.
2. 2020/21 was the final year of 2018/21 strategy which set out our vision to be an exemplary public services ombudsman by providing an independent, impartial and fair complaints resolution service, while using our casework to help raise standards and improve public services.
3. In December 2020, the PHSO Board agreed to delay the launch of the new strategy until 2022/23, allowing for a period of recovery and stabilisation from the impact of COVID-19. For 2021/22 we have created a one-year business plan to bridge to the next strategic plan period (2022/25). We have framed the 2021/22 business plan three key objectives
 4. Objective 1: Managing the Impact of COVID-19 and Embedding Strategic Change
 - Objective 2: Priority Corporate Projects
 - Objective 3: Future Strategy Development
5. The Ombudsman is a Crown appointment, independent of government, but accountable to Parliament. Our work is scrutinised by the Public Administration and Constitutional Affairs Committee.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	33,287,000	204,000	33,491,000
Capital	2,000,000	-	2,000,000
Annually Managed Expenditure			
Resource	1,499,000	-	1,499,000
Capital	-	-	-
Total Net Budget			
Resource	34,786,000	204,000	34,990,000
Capital	2,000,000	-	2,000,000
Non-Budget Expenditure	-		
Net Cash Requirement	35,940,000		

Amounts required in the year ending 31 March 2022 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.

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.

	Voted Total	Allocated in Vote on Account	£ Balance to complete or surrender
Departmental Expenditure Limit			
Resource	33,287,000	15,016,000	18,271,000
Capital	2,000,000	945,000	1,055,000
Annually Managed Expenditure			
Resource	1,499,000	315,000	1,184,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	35,940,000	16,411,000	19,529,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
-	-	-	33,287	-	33,287	2,000	-	2,000	30,091	2,100
<i>Of which:</i>										
A Administration										
-	-	-	33,287	-	33,287	2,000	-	2,000	30,091	2,100
Non-voted expenditure										
-	-	-	204	-	204	-	-	-	200	-
<i>Of which:</i>										
B Ombudsman's salary and oncosts										
-	-	-	204	-	204	-	-	-	200	-
Total Spending in DEL										
-	-	-	33,491	-	33,491	2,000	-	2,000	30,291	2,100
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1,499	-	1,499	-	-	-	700	-
<i>Of which:</i>										
C Creation of provisions										
-	-	-	1,499	-	1,499	-	-	-	700	-
Total Spending in AME										
-	-	-	1,499	-	1,499	-	-	-	700	-
Total for Estimate										
-	-	-	34,990	-	34,990	2,000	-	2,000	30,991	2,100
<i>Of which:</i>										
Voted Expenditure										
-	-	-	34,786	-	34,786	2,000	-	2,000	30,791	2,100
Non Voted Expenditure										
-	-	-	204	-	204	-	-	-	200	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	34,990	30,991	27,121
Net Capital Requirement	2,000	2,100	2,076
Accruals to cash adjustments	-846	-328	-605
<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	-1,547	-1,628	-867
New provisions and adjustments to previous provisions	-1,499	-700	-43
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-149
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	123
Increase (-) / Decrease (+) in creditors	2,200	2,000	124
Use of provisions	-	-	207
Removal of non-voted budget items	-204	-200	-188
<i>Of which:</i>			
Consolidated Fund Standing Services	-204	-200	-188
Other adjustments	-	-	-
Net Cash Requirement	35,940	32,563	28,404

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

	£'000		
	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	34,990	31,031	27,251
<i>Less:</i>			
Programme DEL Income	-	-40	-130
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	34,990	30,991	27,121
Total Net Operating Costs	34,990	30,991	27,121
<i>Of which:</i>			
Resource DEL	33,491	30,291	27,078
Capital DEL	-	-	-
Resource AME	1,499	700	43
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	34,990	30,991	27,121
<i>Of which:</i>			
Resource DEL	33,491	30,291	27,285
Resource AME	1,499	700	-164
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	34,990	30,991	27,121

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-	-40	-130
<i>Of which:</i>			
Programme			
Other Income	-	-40	-130
<i>Of which:</i>			
A: Administration	-	-40	-130
Total Programme	-	-40	-130
Total Voted Resource Income	-	-40	-130

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Rob Behrens

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

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

House of Lords

Introduction

1. This Estimate covers allowances and expenses paid to Members of the House of Lords for the purpose of their parliamentary duties, together with the administrative and accommodation costs of the House of Lords. It includes the payment of staff salaries and pensions, supplies, catering and retail services, the House of Lords' share of accommodation and security costs for the Parliamentary Estate shared with the House of Commons, other shared services, financial assistance to opposition parties, and grants and grants-in-aid to Parliamentary bodies and organisations who promote the House of Lords' objectives.
2. Control is vested in the House of Lords' Commission, appointed each session. The spending plans provide for a uniform level of service to the House and its Committees.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	148,133,000	-	148,133,000
Capital	71,771,000	-	71,771,000
Annually Managed Expenditure			
Resource	1,000	-	1,000
Capital	-	-	-
Total Net Budget			
Resource	148,134,000	-	148,134,000
Capital	71,771,000	-	71,771,000
Non-Budget Expenditure	-		
Net Cash Requirement	206,625,000		

Amounts required in the year ending 31 March 2022 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; supporting 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; supporting the Parliamentary response to the coronavirus Covid-19 pandemic; and provisions and other non-cash costs falling in AME.

House of Lords Administration will account for this Estimate.

	Voted Total	Allocated in Vote on Account	£ Balance to complete or surrender
Departmental Expenditure Limit			
Resource	148,133,000	63,436,000	84,697,000
Capital	71,771,000	30,210,000	41,561,000
Annually Managed Expenditure			
Resource	1,000	-	1,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	206,625,000	87,048,000	119,577,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
-	-	-	152,624	-4,491	148,133	71,771	-	71,771	135,710	40,565
<i>Of which:</i>										
A Administration										
-	-	-	114,360	-4,488	109,872	5,042	-	5,042	94,187	4,633
B Works Services										
-	-	-	38,264	-3	38,261	66,729	-	66,729	41,523	35,932
Total Spending in DEL										
-	-	-	152,624	-4,491	148,133	71,771	-	71,771	135,710	40,565
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1	-	1	-	-	-	5,550	-
<i>Of which:</i>										
C Administration										
-	-	-	1	-	1	-	-	-	5,550	-
Total Spending in AME										
-	-	-	1	-	1	-	-	-	5,550	-
Total for Estimate										
-	-	-	152,625	-4,491	148,134	71,771	-	71,771	141,260	40,565
<i>Of which:</i>										
Voted Expenditure										
-	-	-	152,625	-4,491	148,134	71,771	-	71,771	141,260	40,565
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	148,134	141,260	138,199
Net Capital Requirement	71,771	40,565	53,779
Accruals to cash adjustments	-13,280	-18,246	-18,516
<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	-12,040	-17,181	-15,958
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-75	-75	-75
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	50	60	18
Increase (+) / Decrease (-) in debtors	25	110	-412
Increase (-) / Decrease (+) in creditors	-1,240	-1,160	-2,089
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	206,625	163,579	173,462

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	152,625	141,810	143,761
<i>Less:</i>			
Programme DEL Income	-4,491	-550	-5,562
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	148,134	141,260	138,199
Total Net Operating Costs	148,134	141,260	138,199
<i>Of which:</i>			
Resource DEL	148,133	135,710	134,513
Capital DEL	-	-	-
Resource AME	1	5,550	3,686
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	148,134	141,260	138,199
<i>Of which:</i>			
Resource DEL	148,133	135,710	134,513
Resource AME	1	5,550	3,686
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	148,134	141,260	138,199

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource DEL	-4,491	-550	-5,562
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-4,491	-550	-5,562
<i>Of which:</i>			
A Administration	-4,488	-548	-5,302
B Works Services	-3	-2	-260
Total Programme	-4,491	-550	-5,562
Total Voted Resource Income	-4,491	-550	-5,562
Voted Capital DEL	-	-	-963
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-963
<i>Of which:</i>			
A Administration	-	-	-23
B Works Services	-	-	-940
Total Programme	-	-	-963
Total Voted Capital Income	-	-	-963

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following appointment made by Her Majesty by Letters Patent includes the role of ex-officio Accounting Officer responsible for the expenditure within this Estimate:

Accounting Officer: Simon Burton, Clerk of the Parliaments

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

In discharging these responsibilities, particular regard is given to:

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

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

House of Commons: Members

Introduction

1. This Estimate provides for certain elements of the expenditure by the House of Commons attributable to political parties or individual Members.
2. Separate Estimates are laid by the Independent Parliamentary Standards Authority (IPSA), the House of Commons Administration, and the House of Lords to cover the additional operating costs of Parliament.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	17,195,000	-	17,195,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	17,195,000	-	17,195,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net Cash Requirement	17,175,000		

Amounts required in the year ending 31 March 2022 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.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
Departmental Expenditure Limit			
Resource	17,195,000	7,695,000	9,500,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	17,175,000	7,686,000	9,489,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
-	-	-	17,195	-	17,195	-	-	-	17,195	-
<i>Of which:</i>										
A Members' salaries, allowances and other costs										
-	-	-	17,195	-	17,195	-	-	-	17,195	-
Total Spending in DEL										
-	-	-	17,195	-	17,195	-	-	-	17,195	-
Total for Estimate										
-	-	-	17,195	-	17,195	-	-	-	17,195	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	17,195	-	17,195	-	-	-	17,195	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	17,195	17,195	15,928
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-20	-115	436
<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	-20
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	88
Increase (-) / Decrease (+) in creditors	-	-95	368
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	17,175	17,080	16,364

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	17,195	17,195	15,928
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	17,195	17,195	15,928
Total Net Operating Costs	17,195	17,195	15,928
<i>Of which:</i>			
Resource DEL	17,195	17,195	15,928
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	-	-	1
Other adjustments	-	-	-1
Total Resource Budget	17,195	17,195	15,928
<i>Of which:</i>			
Resource DEL	17,195	17,195	15,928
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	17,195	17,195	15,928

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

No departmental income is expected in 2021-22 or 2020-21. No departmental income was received in 2019-20.

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

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-1	-1
Total	-	-	-	-	-1	-1

Detailed description of CFER sources

£'000

	2021-22 Plans		2020-21 Provisions		2019-20 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Non-operating income and receipts:						
Recovery of Allowances.	-	-	-	-	-1	-1
Total	-	-	-	-	-1	-1

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: John Benger, Clerk of the House of Commons

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

In discharging these responsibilities, particular regard is given to:

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

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

Crown Estate Office

Introduction

1. This Estimate provides for a contribution to the salaries of The Crown Estate Commissioners and their staff, the expenses of their office and associated non-cash items. Up to the reign of King George III the reigning sovereign received the rents and profits of The Crown Estate. Since 1760 the surplus rents and profits (after deducting management expenses) have at the beginning of each reign been surrendered by the Sovereign to Parliament as part of the arrangements for the provision of the Civil List. **The arrangement continues under the Sovereign Grant which has replaced the Civil List.** The Estate itself remains part of the hereditary possessions of the Sovereign in the right of the Crown.
2. The Crown Estate is not a Government property, but neither is it part of the private estate of the reigning monarch. The Estate is managed by **The Crown Estate Commissioners** under the powers vested in them by The Crown Estate Act 1961, which provided for their salaries, and those of their staff and the expenses of their office to be paid out of monies voted by Parliament. The other administrative costs of managing the Estate are paid out of the Estate revenues as part of the management expenses. The surplus revenues are paid to the Consolidated Fund at the end of each year and score as a miscellaneous receipt. The net revenue surplus for 2019-20, £345.0 million was paid to the Consolidated Fund in instalments. For reference, full accounts are produced in June each year under section 2(5) of The Crown Estate Act 1961 (9 and 10 Eliz 2 Ch 55). Additionally, the annual Commissioners' Report is available, on request.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	2,365,000	-	2,365,000
Capital	-	-	-
Total Net Budget			
Resource	2,365,000	-	2,365,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net Cash Requirement	2,357,000		

Amounts required in the year ending 31 March 2022 for expenditure by Crown Estate Office on:

Annually Managed Expenditure:Expenditure arising from:

A contribution to the salary and administrative costs of the Crown Estate Commissioners and associated non-cash items.

Crown Estate Office will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	2,365,000	1,064,000	1,301,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,357,000	1,061,000	1,296,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<i>Of which:</i>										
A Administration										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
Total Spending in AME										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
Total for Estimate										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	2,365	2,365	2,357
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-8	-8	-
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-8	-8	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,357	2,357	2,357

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

	£'000		
	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	2,365	2,365	2,357
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	2,365	2,365	2,357
Total Net Operating Costs	2,365	2,365	2,357
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	2,365	2,365	2,357
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	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	2,365	2,365	2,357
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	2,365	2,365	2,357
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	2,365	2,365	2,357

Part III: Note B - Analysis of Departmental Income

No departmental income is expected in 2021-22 or 2020-21. No departmental income was received in 2019-20

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Dan Labbad, the Second Commissioner and Chief Executive.

Dan Labadd 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.

Armed Forces Pension and Compensation Schemes

Introduction

1. This Estimate provides for the payment of pensions and other benefits to persons covered by the Armed Forces Pension and Compensation Schemes (AFPCS), the rules for which are set out in the Armed Forces Pension Regulations Statutory Instrument Order 2014, the Armed Forces Early Departure Payments Scheme Regulations Statutory Instrument 2014, the Armed Forces (Transitional Provisions) Pensions Regulations Statutory Instrument 2015, the Armed Forces (Pensions and Compensation) Act 2004, the Royal Navy Orders in Council, the Army Pensions Warrant and the Queen's Regulations for the Royal Air Force.
2. The Armed Forces Pension Scheme is an unfunded, non-contributory, public service occupational pension scheme for members of the Armed Forces. Benefits include pension and lump sum on retirement, payments to widows, widowers and dependants of members who die in service or retirement. Provision is made for the refund of contributions to early leavers, and for the payment of and receipt of transfer payments in respect of members moving out of and into employment covered by the scheme.
3. The Estimate also provides for the Armed Forces Bereavement Scholarship Scheme, with reimbursement of payments made by the Department for Business, Energy and Industrial Strategy and the Devolved Administrations of Scotland, Northern Ireland and Wales.
4. The Ministry of Defence is responsible for administering the AFPCS; the related staff and other costs are borne on the Ministry of Defence Estimate.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	6,490,778,000	-	6,490,778,000
Capital	-	-	-
Total Net Budget			
Resource	6,490,778,000	-	6,490,778,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	1,296,967,000		

Amounts required in the year ending 31 March 2022 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 purchases of added years.

Ministry of Defence will account for this Estimate.

Part I (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	6,490,778,000	3,006,911,000	3,483,867,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	1,296,967,000	616,886,000	680,081,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	10,463,778	-3,973,000	6,490,778	-	-	-	6,782,024	-
<i>Of which:</i>										
A Retired pay, pensions and other payments to ex-service personnel										
-	-	-	10,463,778	-3,973,000	6,490,778	-	-	-	6,782,024	-
Total Spending in AME										
-	-	-	10,463,778	-3,973,000	6,490,778	-	-	-	6,782,024	-
Total for Estimate										
-	-	-	10,463,778	-3,973,000	6,490,778	-	-	-	6,782,024	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	10,463,778	-3,973,000	6,490,778	-	-	-	6,782,024	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	6,490,778	6,782,024	6,847,690
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-5,193,811	-5,411,166	-5,693,425
<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	-10,463,778	-10,644,255	-10,697,581
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	803	4,168	76,066
Increase (-) / Decrease (+) in creditors	-62,773	-23,927	69,098
Use of provisions	5,331,937	5,252,848	4,858,992
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,296,967	1,370,858	1,154,265

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Programme Costs	10,463,778	10,644,255	10,697,581
<i>Of which:</i>			
Increases in liability	7,236,611	6,379,165	4,997,174
Interest on scheme liability	3,227,167	4,265,090	5,700,407
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-3,972,400	-3,861,631	-3,792,738
Transfers in	-600	-600	-270
Other income	-	-	-56,883
Net Programme Costs	6,490,778	6,782,024	6,847,690
Total Net Operating Costs	6,490,778	6,782,024	6,847,690
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	6,490,778	6,782,024	6,847,690
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	6,490,778	6,782,024	6,847,690
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	6,490,778	6,782,024	6,847,690
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	6,490,778	6,782,024	6,847,690

Part III: Note B - Analysis of Departmental Income
£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource AME	-3,973,000	-3,862,231	-3,849,891
<i>Of which:</i>			
Programme			
Pensions	-3,973,000	-3,862,231	-3,849,891
<i>Of which:</i>			
A Retired pay, pensions and other payments to ex-service personnel	-3,973,000	-3,862,231	-3,849,891
Total Programme	-3,973,000	-3,862,231	-3,849,891
Total Voted Resource Income	-3,973,000	-3,862,231	-3,849,891

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: David Williams

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

In discharging these responsibilities, particular regard is given to:

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

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

Foreign, Commonwealth and Development Office: Overseas Superannuation

Introduction

1. This Estimate covers the payments of pensions and grants under various superannuation schemes relating to service overseas. The main components are pensions, including UK supplements and increases, of former officers of the India, Pakistan and Burma civil and military services and their dependants, and of former colonial public servants and their dependants; pensions for beneficiaries of certain former overseas pension funds for which the UK assumed responsibility; pensions for beneficiaries and former beneficiaries of the Gibraltar Social Insurance Fund; contributions to pension funds guaranteed by the UK; refunds of contributions made by overseas governments; and war service credit.
2. The resource provision in the Estimate includes the interest cost arising during the year from the increases in the present value of the discounted provision for scheme liabilities because the benefits are one year closer to settlement. The schemes are closed with very few active members, and as allowance has already been made for such members' full service, there is no resource provision for current service costs.
3. The Net Cash Requirement reflects planned payments to pensioners during the year.
4. The administration costs associated with the Estimate are met from the Foreign, Commonwealth and Development Office Estimate.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	8,000,000	-	8,000,000
Capital	-	-	-
Total Net Budget			
Resource	8,000,000	-	8,000,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	49,500,000		

Amounts required in the year ending 31 March 2022 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.

Part I (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	8,000,000	5,400,000	2,600,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	49,500,000	24,570,000	24,930,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	8,000	-	8,000	-	-	-	13,000	-
<i>Of which:</i>										
A Interest On Liabilities and Other Expenses										
-	-	-	8,000	-	8,000	-	-	-	13,000	-
Total Spending in AME										
-	-	-	8,000	-	8,000	-	-	-	13,000	-
Total for Estimate										
-	-	-	8,000	-	8,000	-	-	-	13,000	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	8,000	-	8,000	-	-	-	13,000	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	8,000	13,000	18,807
Net Capital Requirement	-	-	-
Accruals to cash adjustments	41,500	41,600	37,121
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-8,000	-13,000	-18,807
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	49,500	54,600	55,928
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	49,500	54,600	55,928

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Programme Costs	8,000	13,000	18,807
<i>Of which:</i>			
Increases in liability	-	-	-
Interest on scheme liability	7,700	12,500	18,807
Other expenditure	300	500	-
<i>Less:</i>			
Contributions received	-	-	-
Transfers in	-	-	-
Other income	-	-	-
Net Programme Costs	8,000	13,000	18,807
Total Net Operating Costs	8,000	13,000	18,807
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	8,000	13,000	18,807
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	8,000	13,000	18,807
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	8,000	13,000	18,807
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	8,000	13,000	18,807

Part III: Note B - Analysis of Departmental Income

No departmental income is expected in 2021-22 or 2020-21. No departmental income was received in 2019-20.

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Sir Philip Barton

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.	143
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.	12

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Hong Kong (Overseas Public Servants) Act 1996 - Sterling Safeguard for the value of public service pensions.	71,800

National Health Service Pension Scheme

Introduction

1. This Estimate covers the payment of pension and other benefits to persons covered by the National Health Service (NHS) Pension Scheme. The rules of the scheme are set out in the National Health Service Pension Scheme Regulations 1995 (as amended), 2008 and 2015.
2. Membership of the scheme is open to most employees in the NHS and for doctors and dentists in general practice and the benefits include pensions and lump sums on retirement, payment to widows, widowers and dependants of members who die in service or retirement. Provision is also made for refunds of contributions to early leavers, and for payment and receipts of transfer payments in respect of persons moving out of and into employments covered by the scheme. The Estimate includes the increase payable in accordance with the Annual Review Orders made under section 59 of the Social Security Pension Act 1975.
3. The scheme is notionally funded for the basic benefits and pensions increase. The scheme's income consists of receipts from contributions (both employer and employee), capitalised and ongoing payments for premature retirements and transfers from other pension schemes. These are used to offset the payment of benefits.
4. The costs of administering the scheme are now met by the scheme, these were previously included in the Department of Health and Social Care Estimate.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	33,706,361,000	-	33,706,361,000
Capital	-	-	-
Total Net Budget			
Resource	33,706,361,000	-	33,706,361,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-3,921,467,000		

Amounts required in the year ending 31 March 2022 for expenditure by National Health Service Pension Scheme on:

Annually Managed Expenditure:Expenditure arising from:

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

Income arising from:

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

NHS Business Services Authority will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	33,706,361,000	13,079,337,000	20,627,024,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	-3,921,467,000	-	-3,921,467,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	50,586,848	-16,880,487	33,706,361	-	-	-	29,053,269	-
<i>Of which:</i>										
A Pensions										
-	-	-	50,586,848	-16,880,487	33,706,361	-	-	-	29,053,269	-
Total Spending in AME										
-	-	-	50,586,848	-16,880,487	33,706,361	-	-	-	29,053,269	-
Total for Estimate										
-	-	-	50,586,848	-16,880,487	33,706,361	-	-	-	29,053,269	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	50,586,848	-16,880,487	33,706,361	-	-	-	29,053,269	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	33,706,361	29,053,269	27,535,640
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-37,627,828	-32,155,733	-30,565,893
<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	-50,546,848	-45,202,102	-42,699,113
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	18,350	130,020	100,000
Increase (-) / Decrease (+) in creditors	-3,330	-48,651	-30,323
Use of provisions	12,904,000	12,965,000	12,063,543
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	-3,921,467	-3,102,464	-3,030,253

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Programme Costs	50,586,848	45,242,102	42,739,113
<i>Of which:</i>			
Increases in liability	40,946,848	33,262,102	27,018,121
Interest on scheme liability	9,600,000	11,940,000	15,680,992
Other expenditure	40,000	40,000	40,000
<i>Less:</i>			
Contributions received	-16,727,606	-16,039,171	-14,988,758
Transfers in	-62,000	-65,986	-113,214
Other income	-90,881	-83,676	-101,502
Net Programme Costs	33,706,361	29,053,269	27,535,639
Total Net Operating Costs	33,706,361	29,053,269	27,535,639
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	33,706,361	29,053,269	27,535,639
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	1
Total Resource Budget	33,706,361	29,053,269	27,535,640
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	33,706,361	29,053,269	27,535,640
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	33,706,361	29,053,269	27,535,640

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource AME	-16,880,487	-16,188,833	-15,203,474
<i>Of which:</i>			
Programme			
Pensions	-16,880,487	-16,188,833	-15,203,474
<i>Of which:</i>			
A Pensions	-16,880,487	-16,188,833	-15,203,474
Total Programme	-16,880,487	-16,188,833	-15,203,474
Total Voted Resource Income	-16,880,487	-16,188,833	-15,203,474

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Michael Brodie

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 (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.

Teachers' Pension Scheme (England and Wales)

Introduction

1. This Estimate provides for the payments of pensions and lump sum benefits to persons covered by the Teachers' Pension Scheme (England and Wales) (TPS). The rules of the scheme are contained in the Teachers' Pension Scheme Regulations 2014. The scheme is an unfunded, contributory, public service occupational pension scheme and applies mainly to teachers employed in schools in England and Wales and their dependants. Provision is made for the refund of contributions to early leavers, and for the payment of and receipt of transfer payments in respect of teachers moving out of and into employment covered by the scheme. The Estimate also includes the increase payable in accordance with the Annual Review orders made under Section 59 of the Social Security Pensions Act 1975 and Section 109 of the Pensions Schemes Act 1993.
2. The Estimate also provides for premature retirement compensation payments made on behalf of employers and for the recovery of costs of those payments from employers.
3. Part of the TPS income consists of actual receipts, e.g. contributions from employers and employees, transfer of payments from other superannuation schemes etc. These are used to meet expenditure on benefits, although in practice there is no correlation between receipts and expenditure.
4. Benefits and contributions are carried to a statutory account and valued every 4 years by the scheme actuary. Any deficiency or surplus revealed in valuations will be addressed by adjusting employer contributions rates for the subsequent period until the next scheduled valuation, subject to the application of the employer cost cap mechanism.
5. The Scheme charges Employers a levy of 0.08% of pensionable costs to cover the cost of administration.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	17,873,811,000	-	17,873,811,000
Capital	-	-	-
Total Net Budget			
Resource	17,873,811,000	-	17,873,811,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	1,883,413,000		

Amounts required in the year ending 31 March 2022 for expenditure by Teachers' Pension Scheme (England and Wales) on:

Annually Managed Expenditure:Expenditure arising from:

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

Income arising from:

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

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	17,873,811,000	8,042,306,000	9,831,505,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	1,883,413,000	920,263,000	963,150,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	26,759,823	-8,886,012	17,873,811	-	-	-	16,481,367	-
<i>Of which:</i>										
A Pensions and associated payments										
-	-	-	26,759,823	-8,886,012	17,873,811	-	-	-	16,481,367	-
Total Spending in AME										
-	-	-	26,759,823	-8,886,012	17,873,811	-	-	-	16,481,367	-
Total for Estimate										
-	-	-	26,759,823	-8,886,012	17,873,811	-	-	-	16,481,367	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	26,759,823	-8,886,012	17,873,811	-	-	-	16,481,367	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	17,873,811	16,481,367	19,402,079
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-15,990,398	-14,716,970	-16,646,847
<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	-26,740,542	-25,145,119	-27,068,189
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	27,590	-17,837	161,194
Increase (-) / Decrease (+) in creditors	-6,778	-8,217	-38,548
Use of provisions	10,729,332	10,454,203	10,298,696
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,883,413	1,764,397	2,755,232

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Programme Costs	26,759,823	25,163,478	27,103,648
<i>Of which:</i>			
Increases in liability	20,562,216	17,200,364	16,586,810
Interest on scheme liability	6,178,326	7,944,755	10,481,379
Other expenditure	19,281	18,359	35,459
<i>Less:</i>			
Contributions received	-8,843,622	-8,646,206	-7,662,493
Transfers in	-20,921	-15,153	-18,660
Other income	-21,469	-20,752	-20,416
Net Programme Costs	17,873,811	16,481,367	19,402,079
Total Net Operating Costs	17,873,811	16,481,367	19,402,079
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	17,873,811	16,481,367	19,402,079
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	17,873,811	16,481,367	19,402,079
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	17,873,811	16,481,367	19,402,079
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	17,873,811	16,481,367	19,402,079

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource AME	-8,886,012	-8,682,111	-7,701,569
<i>Of which:</i>			
Programme			
Pensions	-8,886,012	-8,682,111	-7,701,569
<i>Of which:</i>			
A Pensions and associated payments	-8,886,012	-8,682,111	-7,701,569
Total Programme	-8,886,012	-8,682,111	-7,701,569
Total Voted Resource Income	-8,886,012	-8,682,111	-7,701,569

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

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: Susan Acland-Hood

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.

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 Prudential, 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

UK Atomic Energy Authority Pension Schemes

Introduction

1. This Estimate covers the provision of pensions and lump sums to retired members or their dependants, transfer values for members transferring to other schemes and repayments of contributions under the UK Atomic Energy Authority (UKAEA) Pension Schemes.
2. The Authority's Public Service Pension Schemes comprise the Combined Pension Scheme (CPS), the Principal Non-Industrial Superannuation Scheme (PNISS) and the Protected Persons Superannuation Scheme (PPSS). They relate to the employees of the Authority and until 31 October 2009 UKAEA Ltd, Dounreay Site Restoration Limited (DSRL) and Research Sites Restoration Limited (RSRL). In addition, the Schemes relate to former employees of British Nuclear Fuels plc (BNFL), employees of the National Nuclear Laboratory (NNL) and International Nuclear Services Limited (INSL), the Civil Nuclear Police Authority (CNPA) and the Health Protection Agency (HPA), which later became part of Public Health England (PHE) (in respect of members who prior to 1 April 2005 were employed by the National Radiological Protection Board), and former INSL employees who are now employed by the Nuclear Decommissioning Authority (NDA), together with some employees of the Engineering and Physical Sciences Research Council (EPSRC), the Science and Technology Facilities Council (STFC), former employees of the Council for the Central Laboratory of the Research Councils (CCLRC), the Particle Physics and Astronomy Research Council (PPARC) and the Science and Engineering Research Council (SERC), the RCUK Shared Services Centre Limited (now UK Shared Business Services (UKSBS) Limited) and former Authority employees who transferred to the Ministry of Defence (Atomic Weapons Establishment).

The Research Councils referred to above were absorbed into the United Kingdom Research and Innovation (UKRI) from 1 April 2018 and employees who were members of the UKAEA Pension Schemes at that point were permitted to remain in the UKAEA Pension Schemes.

The PNISS and PPSS are closed to new entrants.

3. The income consists of contributions from employers and employees, and transfer values in respect of staff joining from other schemes.
4. Associated administrative costs are borne by the UKAEA who recover the appropriate proportion from the other participating employers.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	196,900,000	-	196,900,000
Capital	-	-	-
Total Net Budget			
Resource	196,900,000	-	196,900,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	230,200,000		

Amounts required in the year ending 31 March 2022 for expenditure by UK Atomic Energy Authority Pension Schemes on:

Annually Managed Expenditure:Expenditure arising from:

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

Income arising from:

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

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	196,900,000	98,607,000	98,293,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	230,200,000	115,775,000	114,425,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	242,100	-45,200	196,900	-	-	-	224,270	-
<i>Of which:</i>										
A Pensions, transfer values, repayments of contributions										
-	-	-	242,100	-45,200	196,900	-	-	-	224,270	-
Total Spending in AME										
-	-	-	242,100	-45,200	196,900	-	-	-	224,270	-
Total for Estimate										
-	-	-	242,100	-45,200	196,900	-	-	-	224,270	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	242,100	-45,200	196,900	-	-	-	224,270	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	196,900	224,270	295,655
Net Capital Requirement	-	-	-
Accruals to cash adjustments	33,300	27,228	-67,190
<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	-242,100	-266,116	-335,464
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	-1,076
Use of provisions	275,400	283,344	269,350
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	230,200	251,498	228,465

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Programme Costs	242,100	266,116	335,539
<i>Of which:</i>			
Increases in liability	132,200	113,537	119,864
Interest on scheme liability	109,900	152,579	215,600
Other expenditure	-	-	71
<i>Less:</i>			
Contributions received	-43,300	-39,630	-37,650
Transfers in	-1,900	-1,890	-2,215
Other income	-	-326	-19
Net Programme Costs	196,900	224,270	295,655
Total Net Operating Costs	196,900	224,270	295,655
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	196,900	224,270	295,655
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	196,900	224,270	295,655
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	196,900	224,270	295,655
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	196,900	224,270	295,655

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource AME	-45,200	-41,846	-39,884
<i>Of which:</i>			
Programme			
Pensions	-45,200	-41,846	-39,884
<i>Of which:</i>			
A Pensions, transfer values, repayments of contributions	-45,200	-41,846	-39,884
Total Programme	-45,200	-41,846	-39,884
Total Voted Resource Income	-45,200	-41,846	-39,884

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

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

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

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

Ministry of Justice: Judicial Pensions Scheme

Introduction

1. This Estimate covers the payment of pensions and other benefits to persons covered by the Judicial Pensions Scheme (JPS). This is comprised of a number of distinct pension schemes providing for both salaried and fee paid judiciary.
2. Provision is made within this Estimate for:
 - a) Interest costs arising on the accruing cost of all judicial pensions during the year. This amount is equivalent to unwinding the discount originally included in the scheme liabilities and it accounts for the fact that future pension benefits are one year closer to settlement;
 - b) The increase in the value of the future pension liability (core pension entitlements and pension increases), earned during the period but payable in the future, with respect to currently serving members of the judiciary whose salaries are paid from the departmental resources;
 - c) The increase in the value of the future pension liability (core pension entitlements and pension increases), earned during the period but payable in future, with respect to currently serving members of the judiciary whose salaries are met directly from the Consolidated Fund; and
 - d) The increase in the value of the future pension liability (core pension entitlements and pension increases), expected to arise from ongoing litigation.
3. The Scheme's Appointing Bodies meet the costs of pension cover for their Judicial Office Holders by payments of set charges on an accruals basis. These charges are known as "Accruing Superannuation Liability Charges (ASLCs)". In addition scheme members pay personal pension contributions (PPC) towards their future pensions. ASLCs and PPCs constitute the income of the JPS.
4. This Estimate assumes an ASLC rate of 51.35% in line with 2020-21 contributions and as recommended by the Government Actuary's Department. The personal contributions of the members range between 2.76% and 8.05% according to their annual pensionable earnings.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	99,812,000	164,688,000	264,500,000
Capital	-	-	-
Total Net Budget			
Resource	99,812,000	164,688,000	264,500,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net Cash Requirement	-120,414,000		

Amounts required in the year ending 31 March 2022 for expenditure by Ministry of Justice: Judicial Pensions Scheme on:

Annually Managed Expenditure:Expenditure arising from:

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

Income arising from:

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

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	99,812,000	78,876,000	20,936,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-120,414,000	-	-120,414,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	315,812	-216,000	99,812	-	-	-	171,640	-
<i>Of which:</i>										
A Judicial Pensions Scheme										
-	-	-	315,812	-216,000	99,812	-	-	-	171,640	-
Non-voted expenditure										
-	-	-	164,688	-	164,688	-	-	-	139,590	-
<i>Of which:</i>										
B Judicial Pensions Scheme										
-	-	-	164,688	-	164,688	-	-	-	139,590	-
Total Spending in AME										
-	-	-	480,500	-216,000	264,500	-	-	-	311,230	-
Total for Estimate										
-	-	-	480,500	-216,000	264,500	-	-	-	311,230	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	315,812	-216,000	99,812	-	-	-	171,640	-
Non Voted Expenditure										
-	-	-	164,688	-	164,688	-	-	-	139,590	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	264,500	311,230	252,030
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-220,226	-269,410	-233,791
<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	-314,812	-363,410	-319,010
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	-	-	5,646
Increase (-) / Decrease (+) in creditors	-	-	-1,059
Use of provisions	94,586	94,000	80,632
Removal of non-voted budget items	-164,688	-139,590	-141,756
<i>Of which:</i>			
Consolidated Fund Standing Services	-164,688	-139,590	-141,756
Other adjustments	-	-	-
Net Cash Requirement	-120,414	-97,770	-123,517

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Programme Costs	480,500	503,930	463,083
<i>Of which:</i>			
Increases in liability	235,712	297,000	220,069
Interest on scheme liability	79,100	106,000	141,947
Other expenditure	165,688	930	-
<i>Less:</i>			
Contributions received	-216,000	-192,700	-211,053
Transfers in	-	-	-
Other income	-	-	-
Net Programme Costs	264,500	311,230	252,030
Total Net Operating Costs	264,500	311,230	252,030
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	264,500	311,230	252,030
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	264,500	311,230	252,030
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	264,500	311,230	252,030
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	264,500	311,230	252,030

Part III: Note B - Analysis of Departmental Income

£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource AME	-216,000	-192,700	-211,053
<i>Of which:</i>			
Programme			
Pensions	-216,000	-192,700	-211,053
<i>Of which:</i>			
A Judicial Pensions Scheme	-216,000	-192,700	-211,053
Total Programme	-216,000	-192,700	-211,053
Total Voted Resource Income	-216,000	-192,700	-211,053

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Antonia Romeo

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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 K - Contingent Liabilities

Nature of liability	£'000
<p>Following a legal challenge, the department has conceded that the current policies for sitting in retirement (where a judge may retire and draw a pension from their salaried office, and then sit in a fee-paid office), do not apply equally to fee-paid judges. MoJ intends to remove the differential treatment by legislating so that fee-paid judges in offices where there is a relevant salaried judge who can apply to sit in retirement, also have the opportunity to do so, and will consult on changes to implement this. In the interim, there is potential for affected judges to bring compensation claims in respect of this, and in the longer term, for pension benefits to become payable earlier, increasing the actuarial value of the pension liability. This effect cannot currently be estimated and, should there be a change to the pattern of retirement, will be reflected in the ongoing regular valuations process.</p> <p>There are also a number of other legal claims in relation to discrimination between fee-paid and salaried judges, which may give rise to further pay and pension claims. We are currently unable to estimate the extent of the potential liability.</p>	Unquantifiable

Cabinet Office: Civil Superannuation

Introduction

- 1 This Estimate covers the cost of the Civil Service Pension Arrangements, including those under the Public Service Pensions Act 2013, and the payment of pension benefits to members under those arrangements. It also covers certain other statutory schemes and small pension related payments by agreement, including schemes for civil servants and others made under the Superannuation Act 1972.
- 2 Provision is made for the payment of annual compensation arising from early retirement that was pre-funded by employers covered by the Civil Service Compensation Scheme (CSCS) in previous years and for payment of compensation under the CSCS which is then recovered from employers.
- 3 Employer members' contributions, employee members' contributions and receipts arising from transfers into the scheme partly offset the cost of the scheme and partly fund the payment of pension benefits.
- 4 This Estimate also includes funding for the other schemes superannuation.
- 5 Further details of spending covered under this Estimate can be found in the Annual Report and Accounts.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	10,832,230,000	-	10,832,230,000
Capital	-	-	-
Total Net Budget			
Resource	10,832,230,000	-	10,832,230,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	1,383,200,000		

Amounts required in the year ending 31 March 2022 for expenditure by Cabinet Office: Civil Superannuation on:

Annually Managed Expenditure:Expenditure arising from:

The superannuation of civil servants; pensions etc., and other pensions and non-recurrent payments; for other related services and related non-cash items.

Income arising from:

Charges received from departments and others on account of the cost of pension cover provided for their staff. Periodical contributions for widows', widowers', and dependants' benefits. Other superannuation contributions, transfer values and bulk transfer receipts.

Cabinet Office will account for this Estimate.

Part I (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	10,832,230,000	4,928,837,000	5,903,393,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	1,383,200,000	788,162,000	595,038,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	16,550,460	-5,718,230	10,832,230	-	-	-	11,293,970	-
<i>Of which:</i>										
A Civil superannuation										
-	-	-	16,550,460	-5,718,230	10,832,230	-	-	-	11,293,970	-
Total Spending in AME										
-	-	-	16,550,460	-5,718,230	10,832,230	-	-	-	11,293,970	-
Total for Estimate										
-	-	-	16,550,460	-5,718,230	10,832,230	-	-	-	11,293,970	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	16,550,460	-5,718,230	10,832,230	-	-	-	11,293,970	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	10,832,230	11,293,970	10,373,509
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-9,449,030	-9,778,500	-9,288,578
<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	-16,541,430	-16,823,400	-15,940,089
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	7,092,400	7,044,900	6,651,511
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,383,200	1,515,470	1,084,931

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Programme Costs	16,550,460	16,833,870	15,949,235
<i>Of which:</i>			
Increases in liability	12,423,430	11,359,400	8,874,093
Interest on scheme liability	4,118,000	5,464,000	7,065,996
Other expenditure	9,030	10,470	9,146
<i>Less:</i>			
Contributions received	-5,594,500	-5,401,331	-5,128,950
Transfers in	-66,000	-82,269	-387,199
Other income	-57,730	-56,300	-59,577
Net Programme Costs	10,832,230	11,293,970	10,373,509
Total Net Operating Costs	10,832,230	11,293,970	10,373,509
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	10,832,230	11,293,970	10,373,509
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	10,832,230	11,293,970	10,373,509
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	10,832,230	11,293,970	10,373,509
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	10,832,230	11,293,970	10,373,509

Part III: Note B - Analysis of Departmental Income
£'000

	2021-22 Plans	2020-21 Provision	2019-20 Outturn
Voted Resource AME	-5,718,230	-5,539,900	-5,575,726
<i>Of which:</i>			
Programme			
Pensions	-5,718,230	-5,539,900	-5,575,726
<i>Of which:</i>			
A Civil superannuation	-5,718,230	-5,539,900	-5,575,726
Total Programme	-5,718,230	-5,539,900	-5,575,726
Total Voted Resource Income	-5,718,230	-5,539,900	-5,575,726

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Alex Chisholm

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

In discharging these responsibilities, particular regard is given to:

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

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

Royal Mail Statutory Pension Scheme

Introduction

1. The Estimate covers all costs and payments of pension benefits (including transfer payments for members transferring to other schemes) for the Royal Mail Statutory Pension Scheme.
2. Where income from commission is received from payroll providers it can be used to offset the administration and other costs of the Scheme.
3. Associated administrative costs are borne by the Cabinet Office.
4. The RMSPS is a closed scheme.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	699,000,000	-	699,000,000
Capital	-	-	-
Total Net Budget			
Resource	699,000,000	-	699,000,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	1,473,000,000		

Amounts required in the year ending 31 March 2022 for expenditure by Royal Mail Statutory Pension Scheme on:

Annually Managed Expenditure:Expenditure arising from:

Payment of pensions etc to members of the Royal Mail Statutory Pension Scheme, related expenditure and non-cash items.

Cabinet Office will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	699,000,000	391,185,000	307,815,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	1,473,000,000	661,050,000	811,950,000

Part II: Subhead detail

£'000

2021-22 Plans									2020-21 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	699,000	-	699,000	-	-	-	969,300	-
<i>Of which:</i>										
A RMSPS Pension Scheme										
-	-	-	699,000	-	699,000	-	-	-	969,300	-
Total Spending in AME										
-	-	-	699,000	-	699,000	-	-	-	969,300	-
Total for Estimate										
-	-	-	699,000	-	699,000	-	-	-	969,300	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	699,000	-	699,000	-	-	-	969,300	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Net Resource Requirement	699,000	969,300	1,554,392
Net Capital Requirement	-	-	-
Accruals to cash adjustments	774,000	503,700	-133,012
<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	-699,000	-969,300	-1,554,392
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	1,473,000	1,473,000	1,421,380
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,473,000	1,473,000	1,421,380

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

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Programme Costs	699,000	969,300	1,554,392
<i>Of which:</i>			
Increases in liability	-	-	-
Interest on scheme liability	699,000	969,300	1,554,392
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-	-	-
Transfers in	-	-	-
Other income	-	-	-
Net Programme Costs	699,000	969,300	1,554,392
Total Net Operating Costs	699,000	969,300	1,554,392
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	699,000	969,300	1,554,392
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	699,000	969,300	1,554,392
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	699,000	969,300	1,554,392
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	699,000	969,300	1,554,392

Part III: Note B - Analysis of Departmental Income

No income is expected in 2021-22.

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

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

Part III: Note D - Explanation of Accounting Officer responsibilities

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

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