
Central Government Supply Estimates 2022-23

Main Supply Estimates

for the year ending 31 March 2023

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TREASURY CHAMBERS

LUCY FRAZER

23 June 2022

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 2021 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.

2022-23 Main Supply Estimates

6. The total resource and capital expenditure, for which authority is sought in the 2022-23 Main Estimates is £897.1 billion. This spending is broadly consistent with the Government's plans for public expenditure as a whole. Further information is contained in individual departmental Annual Reports and Accounts to be published in the summer.
7. **Table 1** below shows the total voted Supply provision sought for 2022-23 for Estimates, compared to the provision for 2021-22 and the outturn for 2020-21.
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 2022-23; the total provision for 2021-22; and the outturn for 2020-21.

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

	£ million		
	2022-23 †† Plans	2021-22 † Provisions	2020-21 † Outturn
Total Resource and Capital Departmental Expenditure Limit †††	451,270	488,568	492,271
Total Resource and Capital Annually Managed Expenditure	360,661	608,947	357,371
Total Net Budget	811,931	1,097,516	849,642
Total Non-Budget Expenditure	85,124	91,944	87,095
Total Resource and Capital in Estimates	897,055	1,189,459	936,736
Resource to cash adjustments	-179,306	-432,666	-173,046
Total Net cash requirement	717,749	756,793	763,690

† Figures for 2020-21 outturn and 2021-22 provision are adjusted for transfer, classification and machinery of government changes to reflect the 2022-23 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 2022-23 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 2022-23 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 2022-23 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 2022-23 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 2022-23 publication (HC 1153) of February 2022.

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 in 2019-20: the Department for Transport (DfT) and the Department for Digital, Culture, Media and Sport (DCMS) following agreement with HM Treasury. Four further departments – the Department for Business, Energy and Industrial Strategy (BEIS), the Ministry of Justice (MoJ), HM Land Registry (HMLR) and the Crown Prosecution Service (CPS) – adopted the standard in 2021-22. All remaining departments will adopt the standard in 2022-23 so all the Estimates in this booklet are now on the same basis.

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 2022-23. 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 Budget, subject to Parliament sitting. In 2017 the Budget was moved to November and then returned to March in 2020. The budget has once again moved to the autumn in 2021 and the spring statement now occurs in March. The aim is now to present the Main Supply Estimates as soon as possible after the spring statement.

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 was exceptionally raised to 50 per cent for the 2020-21 financial year by the Contingencies Fund Act 2020. The limit was revised to 12 per cent for the 2021-22 financial year by the Contingencies Fund Act 2021. It has returned to 2 per cent for 2022-23.

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 off¹ 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.

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;

¹ 'Netting-off' is the usual term for this treatment in budgets but it does not imply net treatment in Estimates. The income appears in the Estimate in the normal way.

- Income 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		
	2022-23 Plans	2021-22 † Provisions	2020-21 † †† Outturn
Supply Estimates presented by HM Treasury			
Department of Health and Social Care			
Departmental Expenditure Limit			
Resource	128,212,941	161,698,408	157,376,168
Capital	12,047,914	10,447,382	12,682,912
Annually Managed Expenditure			
Resource	10,880,000	49,000,000	2,881,760
Capital	105,600	15,000	-7,355
Total Net Budget			
Resource	139,092,941	210,698,408	160,257,928
Capital	12,153,514	10,462,382	12,675,557
Non-Budget Expenditure	-	-	-
Net Cash Requirement	146,156,750	170,580,791	165,725,124
Department for Education			
Departmental Expenditure Limit			
Resource †††	71,903,705	81,080,817	78,279,058
Capital †††	6,364,300	5,266,500	4,830,464
Annually Managed Expenditure			
Resource	-9,594,400	607,586	-1,290,967
Capital	28,737,600	23,581,945	21,144,061
Total Net Budget			
Resource	62,309,305	81,688,403	76,988,091
Capital	35,101,900	28,848,445	25,974,525
Non-Budget Expenditure	-	3,067,608	-
Net Cash Requirement	100,847,744	97,742,399	89,979,176
Home Office			
Departmental Expenditure Limit			
Resource	14,525,462	15,017,398	14,562,788
Capital	1,062,873	901,810	846,735
Annually Managed Expenditure			
Resource	2,534,160	2,761,935	2,306,212
Capital	-	-	-
Total Net Budget			
Resource	17,059,622	17,779,333	16,869,000
Capital	1,062,873	901,810	846,735
Non-Budget Expenditure	-	-	-
Net Cash Requirement	18,030,524	17,929,079	14,709,336
National Crime Agency			
Departmental Expenditure Limit			
Resource	615,186	513,084	498,230
Capital	105,125	48,036	46,929
Annually Managed Expenditure			
Resource	50,000	50,000	21,571
Capital	-	-	-
Total Net Budget			
Resource	665,186	563,084	519,801
Capital	105,125	48,036	46,929
Non-Budget Expenditure	-	-	-
Net Cash Requirement	800,000	670,000	551,655

Table 2 Supply Estimates by department

	£'000		
	2022-23 Plans	2021-22 † Provisions	2020-21 † †† Outturn
Ministry of Justice			
Departmental Expenditure Limit			
Resource	10,112,137	9,269,247	9,018,667
Capital	1,760,092	1,546,230	1,066,578
Annually Managed Expenditure			
Resource	528,678	659,920	158,643
Capital	23,303	42,131	-
Total Net Budget			
Resource	10,640,815	9,929,167	9,177,310
Capital	1,783,395	1,588,361	1,066,578
Non-Budget Expenditure	-	-	-
Net Cash Requirement	11,292,379	10,629,642	9,215,023
Crown Prosecution Service			
Departmental Expenditure Limit			
Resource	733,257	650,698	566,812
Capital	47,330	6,205	202
Annually Managed Expenditure			
Resource	5,950	5,950	-913
Capital	2,859	500	-
Total Net Budget			
Resource	739,207	656,648	565,899
Capital	50,189	6,705	202
Non-Budget Expenditure	-	-	-
Net Cash Requirement	729,358	639,523	554,088
Serious Fraud Office			
Departmental Expenditure Limit			
Resource	57,773	73,164	65,477
Capital	8,302	3,900	1,239
Annually Managed Expenditure			
Resource	2,500	3,500	3,550
Capital	-	-	-
Total Net Budget			
Resource	60,273	76,664	69,027
Capital	8,302	3,900	1,239
Non-Budget Expenditure	-	-	-
Net Cash Requirement	58,124	74,364	64,923
HM Procurator General and Treasury Solicitor			
Departmental Expenditure Limit			
Resource	11,818	12,172	4,396
Capital	2,850	2,000	1,096
Annually Managed Expenditure			
Resource	-	500	-
Capital	-	-	-
Total Net Budget			
Resource	11,818	12,672	4,396
Capital	2,850	2,000	1,096
Non-Budget Expenditure	-	-	-
Net Cash Requirement	15,330	15,862	14,700

Table 2 Supply Estimates by department

	£'000		
	2022-23 Plans	2021-22 † Provisions	2020-21 † †† Outturn
Ministry of Defence			
Departmental Expenditure Limit			
Resource	40,896,779	39,820,751	40,177,752
Capital	18,490,656	14,265,020	11,706,721
Annually Managed Expenditure			
Resource	1,928,087	10,809,000	2,062,163
Capital	-	-	-
Total Net Budget			
Resource	42,824,866	50,629,751	42,239,915
Capital	18,490,656	14,265,020	11,706,721
Non-Budget Expenditure	-	-	-
Net Cash Requirement	50,637,665	45,876,047	41,824,581
Security and Intelligence Agencies			
Departmental Expenditure Limit			
Resource	3,124,830	3,016,916	2,859,811
Capital	1,242,746	951,433	794,967
Annually Managed Expenditure			
Resource	65,277	155,050	18,744
Capital	-	-	-
Total Net Budget			
Resource	3,190,107	3,171,966	2,878,555
Capital	1,242,746	951,433	794,967
Non-Budget Expenditure	-	-	16,161
Net Cash Requirement	3,866,007	3,632,749	3,139,866
Foreign, Commonwealth and Development Office			
Departmental Expenditure Limit			
Resource	7,904,373	7,014,802	9,391,920
Capital	2,644,554	1,771,895	2,871,077
Annually Managed Expenditure			
Resource	560,666	719,506	617,378
Capital	200,000	660,650	650,000
Total Net Budget			
Resource	8,465,039	7,734,308	10,009,298
Capital	2,844,554	2,432,545	3,521,077
Non-Budget Expenditure	-	-	-
Net Cash Requirement	10,450,977	10,059,343	12,403,823

Table 2 Supply Estimates by department

	£'000		
	2022-23 Plans	2021-22 † Provisions	2020-21 † †† Outturn
Department for Levelling Up, Housing and Communities			
Departmental Expenditure Limits - Housing and Communities			
Resource	3,092,553	2,995,984	2,672,460
Capital	9,583,853	7,351,582	9,095,716
Departmental Expenditure Limit - Local Government			
Resource	11,765,870	21,453,546	20,906,596
Capital	-	-	-
Annually Managed Expenditure			
Resource	15,097,975	10,845,070	16,648,350
Capital	-	-	-
Total Net Budget			
Resource	29,956,398	35,294,600	19,320,810
Capital	9,583,853	7,351,582	9,095,716
Non-Budget Expenditure	-	-	-
Net Cash Requirement	32,242,272	39,280,774	32,265,900
Department for Transport			
Departmental Expenditure Limit			
Resource	16,606,458	20,881,682	23,656,000
Capital	20,127,410	19,420,864	17,032,000
Annually Managed Expenditure			
Resource	4,981,239	4,431,042	1,440,000
Capital	-326,989	350,245	54,000
Total Net Budget			
Resource	21,587,697	25,312,724	25,096,000
Capital	19,800,421	19,771,109	17,086,000
Non-Budget Expenditure	-	-	-
Net Cash Requirement	31,810,524	37,079,601	36,229,000
Department for Business, Energy and Industrial Strategy			
Departmental Expenditure Limit			
Resource	17,168,799	10,170,148	24,336,895
Capital	19,061,585	22,095,399	20,471,371
Annually Managed Expenditure			
Resource	54,855,478	188,853,432	-8,593,955
Capital	3,838,923	4,787,217	19,686,287
Total Net Budget			
Resource	72,024,277	199,023,580	15,742,940
Capital	22,900,508	26,882,616	40,157,658
Non-Budget Expenditure	-	-	7,983
Net Cash Requirement	51,061,529	43,510,287	48,325,765
HM Land Registry			
Departmental Expenditure Limit			
Resource	422,419	378,754	332,700
Capital	65,600	128,868	32,160
Annually Managed Expenditure			
Resource	19,000	12,000	-858
Capital	-	-	-
Total Net Budget			
Resource	441,419	390,754	331,842
Capital	65,600	128,868	32,160
Non-Budget Expenditure	-	-	-
Net Cash Requirement	459,109	446,801	357,549

Table 2 Supply Estimates by department

	£'000		
	2022-23 Plans	2021-22 † Provisions	2020-21 † †† Outturn
Department for Digital, Culture, Media and Sport			
Departmental Expenditure Limits			
Resource	2,244,882	2,484,944	3,111,802
Capital	830,915	802,097	935,903
Annually Managed Expenditure			
Resource	4,309,817	4,176,356	3,655,240
Capital	904,523	341,108	57,701
Total Net Budget			
Resource	6,554,699	6,661,300	6,767,042
Capital	1,735,438	1,143,205	993,604
Non-Budget Expenditure	-	-	-
Net Cash Requirement	6,819,836	7,072,912	7,208,964
Department for Environment, Food and Rural Affairs			
Departmental Expenditure Limit			
Resource	4,790,464	4,444,549	4,621,397
Capital	2,126,323	1,420,231	890,708
Annually Managed Expenditure			
Resource	305,634	1,485,752	-612,049
Capital	49,849	158,507	3,600
Total Net Budget			
Resource	5,096,098	5,930,301	4,009,348
Capital	2,176,172	1,578,738	894,308
Non-Budget Expenditure	10,000	10,000	151,891
Net Cash Requirement	7,296,072	5,956,574	4,941,943
Department for International Trade			
Departmental Expenditure Limit			
Resource	570,522	543,716	501,377
Capital	24,850	22,926	34,347
Annually Managed Expenditure			
Resource	3,000	9,500	1,814
Capital	1,195	2,500	-
Total Net Budget			
Resource	573,522	553,216	503,191
Capital	26,045	25,426	34,347
Non-Budget Expenditure	-	-	-
Net Cash Requirement	598,563	556,296	520,013
Department for Work and Pensions			
Departmental Expenditure Limit			
Resource	8,377,703	8,436,364	5,938,566
Capital	803,813	588,471	406,116
Annually Managed Expenditure			
Resource	109,960,220	108,936,928	102,186,792
Capital	327,656	335,693	196,856
Total Net Budget			
Resource	118,337,923	117,373,292	108,125,358
Capital	1,131,469	924,164	602,972
Non-Budget Expenditure	4,690,524	2,617,393	2,145,384
Net Cash Requirement	124,434,062	122,175,613	111,249,531

Table 2 Supply Estimates by department

	£'000		
	2022-23 Plans	2021-22 † Provisions	2020-21 † †† Outturn
HM Revenue and Customs			
Departmental Expenditure Limit			
Resource	6,122,187	5,779,355	4,572,642
Capital	675,511	738,064	536,576
Annually Managed Expenditure			
Resource	13,278,381	32,098,963	93,547,034
Capital	110	10	4
Total Net Budget			
Resource	19,400,568	37,878,318	98,119,676
Capital	675,621	738,074	536,580
Non-Budget Expenditure	-	-	-
Net Cash Requirement	19,693,843	43,489,926	96,085,805
HM Treasury			
Departmental Expenditure Limit			
Resource	364,380	419,364	318,038
Capital	9,721	47,650	8,490
Annually Managed Expenditure			
Resource	20,206,518	86,572,590	42,508,037
Capital	1,408,087	-1,068,496	-7,469,838
Total Net Budget			
Resource	20,570,898	86,991,954	42,826,075
Capital	1,417,808	-1,020,846	-7,461,348
Non-Budget Expenditure	-	-	-
Net Cash Requirement	11,633,885	4,506,857	-2,771,864
Cabinet Office			
Departmental Expenditure Limit			
Resource	907,768	1,496,302	1,459,837
Capital	1,120,124	368,048	373,339
Annually Managed Expenditure			
Resource	-	252,452	110,297
Capital	-	-	-
Total Net Budget			
Resource	907,768	1,748,754	1,570,134
Capital	1,120,124	368,048	373,339
Non-Budget Expenditure	-	-	-28,175
Net Cash Requirement	1,408,819	1,975,398	1,635,946
Scotland Office and Office of the Advocate General			
Departmental Expenditure Limit			
Resource	13,340	12,125	13,252
Capital	50	50	385
Annually Managed Expenditure			
Resource	-	260	-852
Capital	-	-	-
Total Net Budget			
Resource	13,340	12,385	12,400
Capital	50	50	385
Non-Budget Expenditure	39,852,198	44,410,547	43,371,428
Net Cash Requirement	39,865,374	44,422,517	43,384,213

Table 2 Supply Estimates by department

	£'000		
	2022-23 Plans	2021-22 † Provisions	2020-21 † †† Outturn
Wales Office			
Departmental Expenditure Limit			
Resource	5,657	6,363	4,682
Capital	30	30	73
Annually Managed Expenditure			
Resource	-	-249	-
Capital	-	-	-
Total Net Budget			
Resource	5,657	6,114	4,682
Capital	30	30	73
Non-Budget Expenditure	18,937,523	20,863,187	21,800,257
Net Cash Requirement	18,943,112	20,869,471	21,804,789
Northern Ireland Office			
Departmental Expenditure Limit			
Resource	41,191	40,850	29,107
Capital	1,719	1,967	703
Annually Managed Expenditure			
Resource	-	749,316	535,648
Capital	-	-	-
Total Net Budget			
Resource	41,191	790,166	564,755
Capital	1,719	1,967	703
Non-Budget Expenditure	21,633,454	20,975,101	19,627,239
Net Cash Requirement	21,672,802	21,580,940	19,656,262
National Savings and Investments			
Departmental Expenditure Limit			
Resource	201,586	164,320	162,258
Capital	19,618	661	16
Annually Managed Expenditure			
Resource	700	2,300	-
Capital	1,300	-	-
Total Net Budget			
Resource	202,286	166,620	162,258
Capital	20,918	661	16
Non-Budget Expenditure	-	-	-
Net Cash Requirement	210,267	171,131	162,709
Charity Commission			
Departmental Expenditure Limit			
Resource	32,098	30,550	28,818
Capital	3,107	2,200	1,949
Annually Managed Expenditure			
Resource	-	200	-
Capital	-	-	-
Total Net Budget			
Resource	32,098	30,750	28,818
Capital	3,107	2,200	1,949
Non-Budget Expenditure	-	-	-
Net Cash Requirement	31,573	31,433	27,973

Table 2 Supply Estimates by department

	£'000		
	2022-23 Plans	2021-22 † Provisions	2020-21 † †† Outturn
Competition and Markets Authority			
Departmental Expenditure Limit			
Resource	120,024	115,600	93,055
Capital	10,231	7,500	2,657
Annually Managed Expenditure			
Resource	45,000	45,000	7,695
Capital	-	-	-
Total Net Budget			
Resource	165,024	160,600	100,750
Capital	10,231	7,500	2,657
Non-Budget Expenditure	-	-	-
Net Cash Requirement	122,005	117,100	94,326
The Statistics Board			
Departmental Expenditure Limit			
Resource	360,183	515,139	458,851
Capital	32,859	27,081	12,525
Annually Managed Expenditure			
Resource	8,400	8,400	9,971
Capital	-	-	-
Total Net Budget			
Resource	368,583	523,539	468,822
Capital	32,859	27,081	12,525
Non-Budget Expenditure	-	-	-
Net Cash Requirement	372,695	526,921	460,376
Office for Standards in Education, Children's Services and Skills			
Departmental Expenditure Limit			
Resource	157,782	137,502	116,343
Capital	4,149	6,100	3,284
Annually Managed Expenditure			
Resource	-42	225	-111
Capital	-	-	-
Total Net Budget			
Resource	157,740	137,727	116,232
Capital	4,149	6,100	3,284
Non-Budget Expenditure	-	-	-
Net Cash Requirement	156,745	138,884	118,301
Office for Qualifications and Examination Regulation			
Departmental Expenditure Limit			
Resource	28,182	25,131	21,939
Capital	707	400	772
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	28,182	25,131	21,939
Capital	707	400	772
Non-Budget Expenditure	-	-	-
Net Cash Requirement	28,271	25,170	23,717

Table 2 Supply Estimates by department

	£'000		
	2022-23 Plans	2021-22 † Provisions	2020-21 † †† Outturn
Food Standards Agency			
Departmental Expenditure Limit			
Resource	116,654	108,323	96,821
Capital	13,412	11,070	7,096
Annually Managed Expenditure			
Resource	9,603	9,603	-843
Capital	-	-	-
Total Net Budget			
Resource	126,257	117,926	95,978
Capital	13,412	11,070	7,096
Non-Budget Expenditure	-	-	-
Net Cash Requirement	125,292	119,444	100,897
The National Archives			
Departmental Expenditure Limit			
Resource	46,745	41,828	36,498
Capital	5,760	7,207	3,524
Annually Managed Expenditure			
Resource	-	31	-
Capital	-	-	-
Total Net Budget			
Resource	46,745	41,859	36,498
Capital	5,760	7,207	3,524
Non-Budget Expenditure	-	-	-
Net Cash Requirement	45,436	41,253	35,773
United Kingdom Supreme Court			
Departmental Expenditure Limit			
Resource	4,783	4,020	3,264
Capital	704	500	333
Annually Managed Expenditure			
Resource	1,000	1,000	-
Capital	-	-	-
Total Net Budget			
Resource	5,783	5,020	3,264
Capital	704	500	333
Non-Budget Expenditure	-	-	-
Net Cash Requirement	4,037	3,070	2,826
Government Actuary's Department			
Departmental Expenditure Limit			
Resource	187	251	-1,035
Capital	350	200	150
Annually Managed Expenditure			
Resource	100	180	-31
Capital	-	-	-
Total Net Budget			
Resource	287	431	-1,066
Capital	350	200	150
Non-Budget Expenditure	-	-	-
Net Cash Requirement	79	372	-2,115

Table 2 Supply Estimates by department

	£'000		
	2022-23 Plans	2021-22 † Provisions	2020-21 † †† Outturn
Office of Gas and Electricity Markets			
Departmental Expenditure Limit			
Resource	1,876	78,645	11,994
Capital	1,000	3,791	2,199
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	1,876	78,645	11,994
Capital	1,000	3,791	2,199
Non-Budget Expenditure	-	-	2,388
Net Cash Requirement	20,466	24,316	6,812
Office of Rail and Road			
Departmental Expenditure Limit			
Resource	3	3	3
Capital	720	720	593
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	3	3	3
Capital	720	720	593
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,000	2,000	1,975
Water Services Regulation Authority			
Departmental Expenditure Limit			
Resource	320	151	-344
Capital	2,719	600	120
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	320	151	-344
Capital	2,719	600	120
Non-Budget Expenditure	-	-	-
Net Cash Requirement	7,199	5,753	680
Export Credits Guarantee Department			
Departmental Expenditure Limit			
Resource	1	1	-499
Capital	3,716	1,600	784
Annually Managed Expenditure			
Resource	717,391	648,384	217,719
Capital	2,098,953	1,601,142	1,109,370
Total Net Budget			
Resource	717,392	648,385	217,220
Capital	2,102,669	1,602,742	1,110,154
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,135,374	1,543,186	757,537

Table 2 Supply Estimates by department

	£'000		
	2022-23 Plans	2021-22 † Provisions	2020-21 † †† Outturn
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
Departmental Expenditure Limit			
Resource	39,701	33,287	29,130
Capital	11,748	2,000	1,643
Annually Managed Expenditure			
Resource	522	1,499	162
Capital	-	-	-
Total Net Budget			
Resource	40,223	34,786	29,292
Capital	11,748	2,000	1,643
Non-Budget Expenditure	-	-	-
Net Cash Requirement	40,343	35,940	29,205
House of Lords			
Departmental Expenditure Limit			
Resource	159,402	141,462	128,863
Capital	61,837	55,224	33,426
Annually Managed Expenditure			
Resource	1	10,520	2,275
Capital	-	-	-
Total Net Budget			
Resource	159,403	151,982	131,138
Capital	61,837	55,224	33,426
Non-Budget Expenditure	-	-	-
Net Cash Requirement	207,489	183,498	150,359
House of Commons: Members			
Departmental Expenditure Limit			
Resource	17,915	17,195	16,442
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	17,915	17,195	16,442
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	17,895	17,175	16,905
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		
	2022-23 Plans	2021-22 † Provisions	2020-21 † † † Outturn
Armed Forces Pension and Compensation Schemes			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	8,520,964	7,890,778	6,496,963
Capital	-	-	-
Total Net Budget			
Resource	8,520,964	7,890,778	6,496,963
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,523,079	1,296,967	990,936
Foreign, Commonwealth and Development Office: Overseas Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	11,000	9,500	11,195
Capital	-	-	-
Total Net Budget			
Resource	11,000	9,500	11,195
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	45,600	49,500	50,084
National Health Service Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	45,546,855	35,002,350	28,881,809
Capital	-	-	-
Total Net Budget			
Resource	45,546,855	35,002,350	28,881,809
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-4,319,620	-3,803,181	-3,642,299
Teachers' Pensions Scheme (England and Wales)			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	22,062,946	17,999,018	16,385,009
Capital	-	-	-
Total Net Budget			
Resource	22,062,946	17,999,018	16,385,009
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,533,188	1,777,490	1,691,988

Table 2 Supply Estimates by department

	£'000		
	2022-23 Plans	2021-22 † Provisions	2020-21 † †† Outturn
UK Atomic Energy Authority Pension Schemes			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	224,400	197,836	222,097
Capital	-	-	-
Total Net Budget			
Resource	224,400	197,836	222,097
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	220,600	247,168	224,261
Ministry of Justice: Judicial Pensions Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	198,753	203,000	114,871
Capital	-	-	-
Total Net Budget			
Resource	198,753	203,000	114,871
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-106,777	-101,000	-112,369
Cabinet Office: Civil Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	15,082,760	12,211,230	10,522,255
Capital	-	-	-
Total Net Budget			
Resource	15,082,760	12,211,230	10,522,255
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,063,390	1,125,200	1,130,532
Royal Mail Statutory Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	877,000	699,000	868,982
Capital	-	-	-
Total Net Budget			
Resource	877,000	699,000	868,982
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,488,000	1,488,000	1,439,663

Table 2 Supply Estimates by department

	£'000		
	2022-23 Plans	2021-22 † Provisions	2020-21 † † † Outturn
Total (Supply Estimates presented by HM Treasury)			
Departmental Expenditure Limit			
Resource	351,879,896	399,124,911	406,478,831
Capital	98,380,883	88,323,512	84,737,878
Annually Managed Expenditure			
Resource	323,287,898	578,138,778	321,946,022
Capital	37,372,969	30,808,152	35,424,686
Total Net Budget			
Resource	675,167,794	977,263,689	707,518,257
Capital	135,753,852	119,131,664	120,162,564
Total Non-Budget Expenditure	85,123,699	91,943,836	87,094,556
Total Net cash requirement	716,801,643	755,842,913	762,839,520

Supply Estimates presented elsewhere † † † †

House of Commons: Administration

Departmental Expenditure Limit			
Resource	374,949	472,132	494,475
Capital	176,699	150,003	161,976
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	374,949	472,132	494,475
Capital	176,699	150,003	161,976
Non-Budget Expenditure	-	-	-
Net Cash Requirement	493,524	456,794	452,036

Parliamentary Works Sponsor Body

Departmental Expenditure Limit			
Resource	84,000	149,613	86,538
Capital	3,000	6,000	5,223
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	84,000	149,613	86,538
Capital	3,000	6,000	5,223
Non-Budget Expenditure	-	-	-
Net Cash Requirement	87,000	155,613	96,568

National Audit Office

Departmental Expenditure Limit			
Resource	83,500	80,200	73,853
Capital	5,300	2,300	1,093
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	83,500	80,200	73,853
Capital	5,300	2,300	1,093
Non-Budget Expenditure	-	-	-
Net Cash Requirement	85,639	79,802	71,467

Table 2 Supply Estimates by department

	£'000		
	2022-23 Plans	2021-22 † Provisions	2020-21 † †† Outturn
Electoral Commission			
Departmental Expenditure Limit			
Resource	25,222	17,298	19,081
Capital	1,424	907	1,257
Annually Managed Expenditure			
Resource	50	200	89
Capital	100	-	-
Total Net Budget			
Resource	25,272	17,498	19,170
Capital	1,524	907	1,257
Non-Budget Expenditure	-	-	-
Net Cash Requirement	26,123	17,464	20,323
Independent Parliamentary Standards Authority			
Departmental Expenditure Limit			
Resource	251,513	238,591	208,489
Capital	1,261	452	184
Annually Managed Expenditure			
Resource	150	150	19
Capital	-	-	-
Total Net Budget			
Resource	251,663	238,741	208,508
Capital	1,261	452	184
Non-Budget Expenditure	-	-	-
Net Cash Requirement	252,794	238,194	208,527
Local Government Boundary Commission for England			
Departmental Expenditure Limit			
Resource	2,393	2,257	2,102
Capital	120	50	25
Annually Managed Expenditure			
Resource	15	20	53
Capital	-	-	-
Total Net Budget			
Resource	2,408	2,277	2,155
Capital	120	50	25
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,444	2,246	2,014
Total (Supply Estimates presented elsewhere)			
Departmental Expenditure Limit			
Resource	821,577	960,091	884,538
Capital	187,804	159,712	169,758
Annually Managed Expenditure			
Resource	215	370	161
Capital	100	-	-
Total Net Budget			
Resource	821,792	960,461	884,699
Capital	187,904	159,712	169,758
Total Non-Budget Expenditure	-	-	-
Total Net cash requirement	947,524	950,113	850,935

Table 2 Supply Estimates by department

	£'000		
	2022-23 Plans	2021-22 † Provisions	2020-21 † †† Outturn
Grand Total			
Departmental Expenditure Limit			
Resource	352,701,473	400,085,002	407,363,369
Capital	98,568,687	88,483,224	84,907,636
Annually Managed Expenditure			
Resource	323,288,113	578,139,148	321,946,183
Capital	37,373,069	30,808,152	35,424,686
Total Net Budget			
Resource	675,989,586	978,224,150	708,402,956
Capital	135,941,756	119,291,376	120,332,322
Total Non-Budget Expenditure	85,123,699	91,943,836	87,094,556
Total Net cash requirement	717,749,167	756,793,026	763,690,455

† Figures for 2020-21 outturn and 2021-22 provision are adjusted for transfer, classification and machinery of government changes to reflect the 2022-23 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 2022-23

	£'000		
	Voted	Non-Voted	Total
Department †			
Department of Health and Social Care	128,212,941	41,734,710	169,947,651
Department for Education ††	43,158,812	30,650,483	73,809,295
Home Office	14,525,462	-	14,525,462
National Crime Agency	615,186	-	615,186
Ministry of Justice	10,112,137	142,396	10,254,533
Crown Prosecution Service	733,257	-	733,257
Serious Fraud Office	57,773	-	57,773
HM Procurator General and Treasury Solicitor	11,818	-	11,818
Ministry of Defence	40,896,779	-	40,896,779
Security and Intelligence Agencies	3,124,830	-	3,124,830
Foreign, Commonwealth and Development Office	7,904,373	621,000	8,525,373
Department for Levelling Up, Housing and Communities - Housing and Communities	3,092,553	7,700	3,100,253
Department for Levelling Up, Housing and Communities - Local Government	11,765,870	-	11,765,870
Department for Transport	16,606,458	11,804	16,618,262
Department for Business, Energy and Industrial Strategy	17,168,799	-847,851	16,320,948
HM Land Registry	422,419	-	422,419
Department for Digital, Culture, Media and Sport	2,244,882	-	2,244,882
Department for Environment, Food and Rural Affairs	4,790,464	-	4,790,464
Department for International Trade	570,522	-	570,522
Department for Work and Pensions	8,377,703	522,140	8,899,843
HM Revenue and Customs	6,122,187	256,575	6,378,762
HM Treasury	364,380	2,220	366,600
Cabinet Office	907,768	-	907,768
Scotland Office and Office of the Advocate General	13,340	-	13,340
Wales Office	5,657	-	5,657
Northern Ireland Office	41,191	-	41,191
Scottish Government	-	27,015,283	27,015,283
Welsh Government	-	17,055,817	17,055,817
Northern Ireland Executive	-	14,595,923	14,595,923
National Savings and Investments	201,586	-	201,586
Charity Commission	32,098	-	32,098
Competition and Markets Authority	120,024	-	120,024
The Statistics Board	360,183	-	360,183
Office for Standards in Education, Children's Services and Skills	157,782	-	157,782
Office of Qualifications and Examinations Regulation	28,182	-	28,182
Food Standards Agency	116,654	-	116,654
The National Archives	46,745	-	46,745
United Kingdom Supreme Court	4,783	3,000	7,783
Government Actuary's Department	187	-	187
Office of Gas and Electricity Markets	1,876	-	1,876
Office of Rail and Road	3	-	3
Water Services Regulation Authority	320	-	320
Export Credits Guarantee Department	1	-	1
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	39,701	208	39,909
House of Lords	159,402	-	159,402
House of Commons: Members	17,915	-	17,915
Sub-total Central Government	323,135,003	131,771,408	454,906,411

Table 3 Resource Departmental Expenditure Limits 2022-23

	£'000		
	Voted	Non-Voted	Total
Independent entities †††			
House of Commons: Administration	374,949	-	374,949
Parliamentary Works Sponsor Body	84,000	-	84,000
National Audit Office	83,500	320	83,820
Electoral Commission	25,222	225	25,447
Independent Parliamentary Standards Authority	251,513	-	251,513
Local Government Boundary Commission for England	2,393		2,393
Sub-total independent entities	821,577	545	822,122
Total	323,956,580	131,771,953	455,728,533

† 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 2022-23

	£'000		
	Voted	Non-Voted	Total
Department			
Department of Health and Social Care	3,148,697	-	3,148,697
Department for Education ††	553,318	-	553,318
Home Office	383,808	-	383,808
National Crime Agency	38,700	-	38,700
Ministry of Justice	548,137	-	548,137
Crown Prosecution Service	44,309	-	44,309
Serious Fraud Office	9,635	-	9,635
HM Procurator General and Treasury Solicitor	11,552	-	11,552
Ministry of Defence	2,018,336	-	2,018,336
Security and Intelligence Agencies	91,700	-	91,700
Foreign, Commonwealth and Development Office	336,141	-	336,141
Department for Levelling Up, Housing and Communities - Housing and Communities	343,235	-	343,235
Department for Transport	374,745	-3,416	371,329
Department for Business, Energy and Industrial Strategy	669,682	-	669,682
Department for Digital, Culture, Media and Sport	324,250	-	324,250
Department for Environment, Food and Rural Affairs	1,010,018	-	1,010,018
Department for International Trade	209,694	-	209,694
Department for Work and Pensions	949,021	-	949,021
HM Revenue and Customs	1,012,038	54,706	1,066,744
HM Treasury	360,130	-	360,130
Cabinet Office	471,569	-	471,569
Scotland Office and Office of the Advocate General	12,778	-	12,778
Wales Office	5,521	-	5,521
Northern Ireland Office	23,802	-	23,802
National Savings and Investments	201,586	-	201,586
Charity Commission	32,098	-	32,098
Competition and Markets Authority	27,792	-	27,792
Office for Standards in Education, Children's Services and Skills	21,707	-	21,707
Office of Qualifications and Examinations Regulation	15,400	-	15,400
Food Standards Agency	116,654	-	116,654
The National Archives	11,628	-	11,628
United Kingdom Supreme Court	1,106	-	1,106
Government Actuary's Department	187	-	187
Office of Gas and Electricity Markets	1,876	-	1,876
Office of Rail and Road	3	-	3
Water Services Regulation Authority	320	-	320
Export Credits Guarantee Department	1	-	1
Total	13,381,174	51,290	13,432,464

Table 5 Capital Departmental Expenditure Limits 2022-23

	£'000		
	Voted	Non-Voted	Total
Department †			
Department of Health and Social Care	12,047,914	-	12,047,914
Department for Education ††	5,231,762	1,132,538	6,364,300
Home Office	1,062,873	-	1,062,873
National Crime Agency	105,125	-	105,125
Ministry of Justice	1,760,092	-	1,760,092
Crown Prosecution Service	47,330	-	47,330
Serious Fraud Office	8,302	-	8,302
HM Procurator General and Treasury Solicitor	2,850	-	2,850
Ministry of Defence	18,490,656	-	18,490,656
Security and Intelligence Agencies	1,242,746	-	1,242,746
Foreign, Commonwealth and Development Office	2,644,554	-	2,644,554
Department for Levelling Up, Housing and Communities - Housing and Communities	9,583,853	-	9,583,853
Department for Transport	20,127,410	19,400	20,146,810
Department for Business, Energy and Industrial Strategy	19,061,585	-2,102	19,059,483
HM Land Registry	65,600	-	65,600
Department for Digital, Culture, Media and Sport	830,915	-	830,915
Department for Environment, Food and Rural Affairs	2,126,323	-	2,126,323
Department for International Trade	24,850	-	24,850
Department for Work and Pensions	803,813	50,000	853,813
HM Revenue and Customs	675,511	-	675,511
HM Treasury	9,721	-	9,721
Cabinet Office	1,120,124	-	1,120,124
Scotland Office and Office of the Advocate General	50	-	50
Wales Office	30	-	30
Northern Ireland Office	1,719	-	1,719
Scottish Government	-	7,192,630	7,192,630
Welsh Government	-	2,982,296	2,982,296
Northern Ireland Executive	-	2,064,103	2,064,103
National Savings and Investments	19,618	-	19,618
Charity Commission	3,107	-	3,107
Competition and Markets Authority	10,231	-	10,231
The Statistics Board	32,859	-	32,859
Office for Standards in Education, Children's Services and Skills	4,149	-	4,149
Office of Qualifications and Examinations Regulation	707	-	707
Food Standards Agency	13,412	-	13,412
The National Archives	5,760	-	5,760
United Kingdom Supreme Court	704	-	704
Government Actuary's Department	350	-	350
Office of Gas and Electricity Markets	1,000	-	1,000
Office of Rail and Road	720	-	720
Water Services Regulation Authority	2,719	-	2,719
Export Credits Guarantee Department	3,716	-	3,716
Office of the Parliamentary Commissioner for Administration and the Health Service	11,748	-	11,748
Commissioner for England			
House of Lords	61,837	-	61,837
House of Commons: Members	-	-	-
Sub-total Central Government	97,248,345	13,438,865	110,687,210

Table 5 Capital Departmental Expenditure Limits 2022-23

	£'000		
	Voted	Non-Voted	Total
Independent entities †††			
House of Commons: Administration	176,699	-	176,699
Parliamentary Works Sponsor Body	3,000	-	3,000
National Audit Office	5,300	-	5,300
Electoral Commission	1,424	-	1,424
Independent Parliamentary Standards Authority	1,261	-	1,261
Local Government Boundary Commission for England	120	-	120
Sub-total independent entities	187,804	-	187,804
Total	97,436,149	13,438,865	110,875,014

† 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 2022-23 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. Executive Agencies which includes the administration, programme and capital expenditure of the UK Health Security Agency and the Medicines and Healthcare Products Regulatory 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	128,212,941,000	41,734,710,000	169,947,651,000
Capital	12,047,914,000	-	12,047,914,000
Annually Managed Expenditure			
Resource	10,880,000,000	-	10,880,000,000
Capital	105,600,000	-	105,600,000
Total Net Budget			
Resource	139,092,941,000	41,734,710,000	180,827,651,000
Capital	12,153,514,000	-	12,153,514,000
Non-Budget Expenditure	-		
Net cash requirement	146,156,750,000		

Amounts required in the year ending 31 March 2023 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, the UK Health Security Agency and the Medicines and Healthcare products Regulatory 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).

Expenditure incurred in relation to the Covid-19 Vaccine Taskforce.

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.

Income arising from activities in relation to the Covid-19 Vaccine Taskforce and Covid-19 Antiviral Taskforce.

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, the UK Health Security Agency and the Medicines and Healthcare products Regulatory 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	128,212,941,000	77,475,797,000	50,737,144,000
Capital	12,047,914,000	4,770,000,000	7,277,914,000
Annually Managed Expenditure			
Resource	10,880,000,000	4,500,846,000	6,379,154,000
Capital	105,600,000	6,750,000	98,850,000
Non-Budget Expenditure	-	-	-
Net cash requirement	146,156,750,000	90,594,219,000	55,562,531,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
3,232,875	-84,178	3,148,697	126,230,523	-1,166,279	125,064,244	12,164,414	-116,500	12,047,914	161,698,408	10,447,382
<i>Of which:</i>										
A NHS Commissioning Board (NHS England) net expenditure										
1,778,100	-	1,778,100	11,793,225	-	11,793,225	219,000	-	219,000	28,604,620	279,121
B NHS Providers net expenditure										
-	-	-	97,285,300	-	97,285,300	7,077,000	-	7,077,000	96,075,300	6,729,018
C DHSC Programme and Admin expenditure										
587,263	-19,074	568,189	3,447,673	-460,980	2,986,693	4,402,252	-100,000	4,302,252	13,051,384	2,905,432
D Local Authorities (Public Health)										
-	-	-	3,201,720	-	3,201,720	-	-	-	3,852,917	-
E Executive Agencies										
327,840	-177	327,663	3,971,906	-150,084	3,821,822	169,000	-16,500	152,500	12,748,065	55,104
F Health Education England net										
62,977	-	62,977	1,878,832	-	1,878,832	2,185	-	2,185	1,858,780	2,000
G Special Health Authorities expenditure										
250,793	-64,927	185,866	3,395,408	-555,215	2,840,193	45,924	-	45,924	2,923,299	59,312
H Non Departmental Public Bodies net expenditure										
224,802	-	224,802	269,759	-	269,759	51,248	-	51,248	861,497	193,010
I Arm's Length and Other Bodies (Net)										
1,100	-	1,100	986,700	-	986,700	197,805	-	197,805	1,722,546	224,385
Non-voted expenditure										
-	-	-	41,734,710	-	41,734,710	-	-	-	25,196,757	-
<i>Of which:</i>										
J NHS Commissioning Board (NHS England) financed from NI Conts										
-	-	-	41,734,710	-	41,734,710	-	-	-	25,196,757	-
Total Spending in DEL										
3,232,875	-84,178	3,148,697	167,965,233	-1,166,279	166,798,954	12,164,414	-116,500	12,047,914	186,895,165	10,447,382
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	10,880,000	-	10,880,000	124,200	-18,600	105,600	49,000,000	15,000
<i>Of which:</i>										
K NHS Commissioning Board (NHS England) net expenditure										
-	-	-	250,000	-	250,000	-	-	-	150,000	-
L NHS Providers net expenditure										
-	-	-	2,000,000	-	2,000,000	-	-	-	2,020,000	-
M DHSC Programme and Admin expenditure										
-	-	-	310,000	-	310,000	124,200	-18,600	105,600	350,000	15,000
N Executive Agencies										
-	-	-	300,000	-	300,000	-	-	-	300,000	-

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
O Health Education England net										
-	-	-	2,000	-	2,000	-	-	-	5,000	-
P Special Health Authorities expenditure										
-	-	-	7,881,000	-	7,881,000	-	-	-	45,940,000	-
Q Non Departmental Public Bodies net expenditure										
-	-	-	36,000	-	36,000	-	-	-	30,000	-
R Arm's Length and Other Bodies (Net)										
-	-	-	101,000	-	101,000	-	-	-	205,000	-
Total Spending in AME										
-	-	-	10,880,000	-	10,880,000	124,200	-18,600	105,600	49,000,000	15,000
Total for Estimate										
3,232,875	-84,178	3,148,697	178,845,233	-1,166,279	177,678,954	12,288,614	-135,100	12,153,514	235,895,165	10,462,382
<i>Of which:</i>										
Voted Expenditure										
3,232,875	-84,178	3,148,697	137,110,523	-1,166,279	135,944,244	12,288,614	-135,100	12,153,514	210,698,408	10,462,382
Non Voted Expenditure										
-	-	-	41,734,710	-	41,734,710	-	-	-	25,196,757	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	180,827,651	235,895,165	184,322,275
Net Capital Requirement	12,153,514	10,462,382	12,696,952
Accruals to cash adjustments	-5,089,705	-50,579,999	-6,802,378
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-124,217,033	-138,960,277	-133,835,212
Add cash grant-in-aid	123,756,233	136,036,404	133,959,131
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,897,305	-1,415,813	-718,040
New provisions and adjustments to previous provisions	-12,082,300	-50,207,982	-3,774,893
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	-	-	571,414
Increase (+) / Decrease (-) in debtors	-	-	905,039
Increase (-) / Decrease (+) in creditors	5,500,000	-	-6,961,886
Use of provisions	3,850,700	3,967,669	3,052,069
Removal of non-voted budget items	-41,734,710	-25,196,757	-22,823,176
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-41,734,710	-25,196,757	-22,823,176
Net Cash Requirement	146,156,750	170,580,791	167,393,673

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	3,232,875	3,505,175	2,547,162
<i>Less:</i>			
Administration DEL Income	-84,178	-107,035	-74,421
Net Administration Costs	3,148,697	3,398,140	2,472,741
Gross Programme Costs	181,180,475	236,125,125	185,421,446
<i>Less:</i>			
Programme DEL Income	-1,166,279	-1,484,100	-1,623,052
Programme AME Income	-	-	-12,669
Non-budget income	-	-	-
Net Programme Costs	180,014,196	234,641,025	183,785,725
Total Net Operating Costs	183,162,893	238,039,165	186,258,466
<i>Of which:</i>			
Resource DEL	165,934,697	182,644,217	178,035,579
Capital DEL	2,335,242	2,144,000	1,936,191
Resource AME	14,892,954	53,250,948	6,286,696
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	-2,335,242	-2,144,000	-1,936,191
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	180,827,651	235,895,165	184,322,275
<i>Of which:</i>			
Resource DEL	169,947,651	186,895,165	181,440,515
Resource AME	10,880,000	49,000,000	2,881,760
<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)	180,827,651	235,895,165	184,322,275

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-1,250,457	-1,591,135	-1,697,473
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-84,178	-107,035	-74,421
<i>Of which:</i>			
C DHSC Programme and Admin expenditure	-19,074	-13,000	-1,459
E Executive Agencies	-177	-13,569	-12,268
G Special Health Authorities expenditure	-64,927	-80,466	-60,694
Total Administration	-84,178	-107,035	-74,421
Programme			
Sales of Goods and Services	-1,166,279	-1,484,100	-1,623,052
<i>Of which:</i>			
C DHSC Programme and Admin expenditure	-460,980	-1,126,000	-834,233
E Executive Agencies	-150,084	-245,000	-758,429
G Special Health Authorities expenditure	-555,215	-113,100	-30,390
Total Programme	-1,166,279	-1,484,100	-1,623,052
Voted Resource AME	-	-	-12,669
<i>Of which:</i>			
Programme			
Interest and Dividends	-	-	-12,669
<i>Of which:</i>			
M DHSC Programme and Admin expenditure	-	-	-12,669
Total Programme	-	-	-12,669
Total Voted Resource Income	-1,250,457	-1,591,135	-1,710,142
Voted Capital DEL	-116,500	-25,000	-154,569
<i>Of which:</i>			
Programme			
Sales of Assets	-116,500	-25,000	-125,329
<i>Of which:</i>			
C DHSC Programme and Admin expenditure	-100,000	-25,000	-124,084
E Executive Agencies	-16,500	-	-88
Special Health Authorities expenditure	-	-	-1,157
Repayments	-	-	-29,240
<i>Of which:</i>			
C DHSC Programme and Admin expenditure	-	-	-29,240
Total Programme	-116,500	-25,000	-154,569

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 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	-135,100	-43,600	-154,569

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Chris Wormald
Additional Accounting Officers:	Shona Dunn
Executive Agency Accounting Officers:	
Dr Jenny Harries	UK Health Security Agency
Dr June Raine CBE	Medicines and Healthcare Products Regulatory 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
Wendy Farrington-Chadd	Community Health Partnerships
Chris Wigley	Genomics England Limited
Simon Bolton	Health and Social Care Information Centre (known as NHS Digital)
Dr Navina Evans	Health Education England
Professor Matt Westmore	Health Research Authority
Peter Thompson	Human Fertilisation and Embryology Authority
Dr Colin Sullivan	Human Tissue Authority
Professor Stephen Powis	Monitor (known as NHS Improvement)
Dr Sam Roberts	National Institute for Health and Care Excellence
Amanda Pritchard	NHS Commissioning Board (known as NHS England)
Martin Steele	NHS Property Services

Special Health Authority Accounting Officers:

Michael Brodie	NHS Business Services Authority
Alex Rothwell	NHS Counter Fraud Authority
Helen Vernon	NHS Litigation Authority (known as NHS Resolution)
Professor Stephen Powis	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):

Amanda Pritchard 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)	13,571,325	219,000	113,613,325
F	Health Education England	1,941,809	2,185	5,142,994
H	Care Quality Commission	34,095	15,000	38,095
H	Health Research Authority	20,436	2,608	21,544
H	Human Fertilisation and Embryology Authority	1,298	80	1,278
H	Human Tissue Authority	1,066	80	1,046
H	Monitor (known as NHS Improvement)	38,000	1,000	34,000
H	National Institute for Health and Care Excellence	54,605	480	54,085
H	NHS Digital (The Health and Social Care Information Centre)	345,061	32,000	307,061
I	Community Health Partnerships †	286,700	4,800	20,800
I	Genomics England Limited †	5,000	84,000	84,000
I	Health and Care Professions Council	1,000	1,500	1,500
I	NHS Property Services †	691,000	103,500	-5,500
I	Nursing and Midwifery Council	4,000	4,005	4,005
I	Professional Standards Authority for Health and Social Care	100	-	-
K	NHS Commissioning Board (known as NHS England)	250,000	-	-
O	Health Education England	2,000	-	-
Q	Care Quality Commission	1,000	-	-
Q	Monitor (known as NHS Improvement)	5,000	-	-
Q	NHS Digital (The Health and Social Care Information Centre)	30,000	-	-
R	Community Health Partnerships †	1,000	-	-
R	NHS Property Services †	100,000	-	-
Total ††		17,384,495	470,238	119,318,233

† 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 1.52% 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.	1,500
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
Where there is a requirement for HMG to aeromedically evacuate (MEDEVAC) patients with confirmed or suspected High Consequence Infectious Diseases to the UK for treatment, liability for the costs of these MEDEVAC flights may sit with DHSC. A Memorandum of Understanding exists for the RAF Air Transportable Isolator service between DHSC and MOD. DHSC would be expected to cover the cost of the MEDEVAC in cases where a civilian is involved; where we have initiated the flight; and/or, have a clear duty of care to the patient.	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
PHE maintains 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, PHE also holds stocks of unlicensed anti-venoms and anti-toxins. If any recipients were to suffer an adverse reaction to using these products PHE would be liable. The associated contingent liability is unquantifiable.	Unquantifiable
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.	14,479
Notified legal claims relating to NHS England, predominantly for contract and procurement dispute cases.	6,948
As at 31 March 2021, the Health and Care Professions Council had contingent liability of £4,597, 335 which relates to the anticipated cost of concluding the backlog of Fitness to Practise concerns.	4,597
The Department holds a contingent liabilities relating to contracts signed between Her Majesty's Government and Pfizer/BioNTech for their COVID-19 vaccine.	Unquantifiable
The Department holds a contingent liability relating to the contract signed between Her Majesty's Government and AstraZeneca/Oxford for their COVID-19 vaccine.	Unquantifiable
The Department holds a contingent liabilities relating to the contracts signed between Her Majesty's Government and Moderna for their COVID-19 vaccine.	Unquantifiable
The Department holds a contingent liability relating to the two contracts signed between Her Majesty's Government and the medicine supplier Pfizer for their COVID-19 antiviral drug PF-07321332+ritonavir, co-packaged and marketed as Paxlovid.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The Department has provided a letter of comfort to local authorities participating in the COVID-19 Community Testing Programme, offering a route to manage potential clinical negligence claims, should they arise in the course of testing conducted by local authorities. A designated setting scheme exists for people who are medically fit for discharge from hospital (i.e., they do not require to be in an acute NHS bed) but whose ongoing care and support needs are such that they require full-time residential or nursing care. The Department holds a contingent liability which offers targeted and time-limited state-backed indemnity arrangements to care homes registered, or intending to register, as “designated settings”, and which are unable to obtain sufficient insurance cover.</p>	Unquantifiable
<p>The Department has issued a letter of comfort to Supply Chain Coordination Limited to cover COVID-19 related warehousing and stock management costs incurred.</p>	Unquantifiable
<p>The Department has a contingent liability in respect of a VAT liability to HMRC in respect of medical equipment purchased in response to the COVID-19 pandemic. Equipment was purchased net of VAT from manufacturers in accordance with HMRC legislation on the donation of assets for medical use. If any equipment is not donated, there will be a VAT liability to HMRC.</p>	Unquantifiable
<p>The Department holds an indemnity in respect of The Essex Mental Health Independent Inquiry, established to investigate deaths which took place in mental health inpatient facilities across NHS Trusts in Essex between 1 January 2000 and 31 December 2020. The indemnity covers the duration of the inquiry’s work, from January 2021 until when the inquiry submits its final report, expected in 2023, and for an unlimited period after that date. The indemnity covers the chair and all other members of the inquiry team, against any liability, including any legal or other associated costs, arising from any act done, or omission made, honestly and in good faith, when carrying out activities for the purposes of the inquiry in accordance with its terms of reference.</p>	3,000
<p>The Department has provided a time limited clinical negligence indemnity to community pharmacy to enable them to engage at pace with the COVID 19 vaccination programme. Community pharmacy are not covered by state indemnity and are obliged to obtain their own commercial insurance. Due to the requirement to provide cover for this risk at such short notice, state indemnity has been agreed.</p>	Unquantifiable
<p>A letter of comfort has been issued to the Care Quality Commission (CQC) in respect of potential future pension liabilities that may arise in respect of early cessation costs or inherited deficits.</p>	Unquantifiable

Part III: Note L - International Subscriptions

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

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	71,903,705,000	-	71,903,705,000
Capital	6,364,300,000	-	6,364,300,000
Annually Managed Expenditure			
Resource	-9,594,400,000	-	-9,594,400,000
Capital	28,737,600,000	-	28,737,600,000
Total Net Budget †			
Resource	62,309,305,000	-	62,309,305,000
Capital	35,101,900,000	-	35,101,900,000
Non-Budget Expenditure		-	
Net cash requirement	100,847,744,000		

Amounts required in the year ending 31 March 2023 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 and expenditure incurred in relation to historical child migrants.

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.

Expenditure and 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 because 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 and the pandemic.

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).

Part I

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 and sponsorship funding.

Activities relating to the sale of income contingent student loans, including purchase of retention notes as financial instruments and repayments against the asset because 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 government Departments and National Executives.

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

Income and support to other central government departments relating to support for EU Exit.

Acting as the Agent for other government departments in relation to income and assurance made in relation to Covid-19 and the pandemic.

Governmental response to the Covid-19 pandemic including the secondment and loan of staff to and from the Department, including 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 and the pandemic.

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 because of UK Government Investment activity.

Part I

Governmental response to the 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 and the pandemic.

Department for Education will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
Departmental Expenditure Limit			
Resource	71,903,705,000	43,508,513,000	28,395,192,000
Capital	6,364,300,000	2,849,850,000	3,514,450,000
Annually Managed Expenditure			
Resource	-9,594,400,000	-	-9,594,400,000
Capital	28,737,600,000	10,628,390,000	18,109,210,000
Non-Budget Expenditure	-	-	-
Net cash requirement	100,847,744,000	46,826,696,000	54,021,048,000

† 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

2022-23 Plans									2021-22 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										
592,336	-39,018	553,318	71,547,780	-197,393	71,350,387	6,416,130	-51,830	6,364,300	81,080,817	5,266,500
<i>Of which:</i>										
A Activities to Support all Functions										
437,298	-36,230	401,068	150,699	-	150,699	174,365	-	174,365	515,138	69,168
B Early Years and Schools (Department)										
-	-	-	1,848,118	-60,000	1,788,118	1,696,180	-6,475	1,689,705	1,616,237	1,696,074
C Early Years and Schools (ALB) (Net)										
1,819	-	1,819	-980	-	-980	-15,800	-	-15,800	906	-15,553
D Children Services, Communications & Strategy (Department)										
-	-	-	469,285	-	469,285	75,477	-	75,477	409,388	16,125
E Children Services, Communications & Strategy (ALB) (Net)										
3,209	-	3,209	15,433	-	15,433	2,792	-	2,792	11,533	1,900
F Standards and Testing Agency										
3,211	-	3,211	47,552	-	47,552	5,129	-	5,129	27,145	839
G Teaching Regulation Agency										
218	-	218	11,064	-	11,064	-	-	-	8,481	-
H Education and Skills Funding Agency (ESFA)										
81,537	-2,788	78,749	2,801,891	-105,652	2,696,239	162,602	-8,236	154,366	2,651,220	150,199
I Grants to LA Schools										
-	-	-	34,210,807	-	34,210,807	2,547,793	-5,700	2,542,093	31,605,449	1,927,368
J Grants to Academies										
-	-	-	28,744,893	-	28,744,893	1,146,768	-14,230	1,132,538	27,019,000	1,097,300
K Higher Education										
-	-	-	-4,506,529	-31,073	-4,537,602	40,750	-11,570	29,180	9,986,748	30,301
L Further Education										
-	-	-	6,194,902	-668	6,194,234	411,450	-5,619	405,831	5,586,586	137,994
M Higher Education (ALB) (net)										
53,791	-	53,791	1,542,454	-	1,542,454	167,000	-	167,000	1,617,701	153,835
N Further Education (ALB) (net)										
11,253	-	11,253	18,191	-	18,191	1,624	-	1,624	25,285	950
Total Spending in DEL										
592,336	-39,018	553,318	71,547,780	-197,393	71,350,387	6,416,130	-51,830	6,364,300	81,080,817	5,266,500

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
-	-	-	-832,315	-8,762,085	-9,594,400	32,050,766	-3,313,166	28,737,600	607,586	23,581,945
<i>Of which:</i>										
O Activities to Support all Functions (Department)										
-	-	-	13,934	-	13,934	-	-	-	-9,787	-
P Executive Agencies										
-	-	-	360	-	360	-	-	-	360	-
Q Higher Education AME										
-	-	-	-918,342	-8,697,047	-9,615,389	31,821,330	-3,274,435	28,546,895	552,431	23,441,162
R Further Education AME										
-	-	-	48,504	-65,038	-16,534	226,886	-38,731	188,155	369	126,183
S Higher Education (ALB) (net) AME										
-	-	-	629	-	629	-	-	-	2,839	-
T Further Education (ALB) (net) AME										
-	-	-	22,600	-	22,600	2,550	-	2,550	61,374	14,600
Total Spending in AME										
-	-	-	-832,315	-8,762,085	-9,594,400	32,050,766	-3,313,166	28,737,600	607,586	23,581,945
Total for Estimate										
592,336	-39,018	553,318	70,715,465	-8,959,478	61,755,987	38,466,896	-3,364,996	35,101,900	81,688,403	28,848,445
<i>Of which:</i>										
Voted Expenditure										
592,336	-39,018	553,318	70,715,465	-8,959,478	61,755,987	38,466,896	-3,364,996	35,101,900	81,688,403	28,848,445
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	62,309,305	81,688,403	76,988,160
Net Capital Requirement	35,101,900	28,848,445	25,974,465
Accruals to cash adjustments	3,436,539	-12,794,449	-13,151,113
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,826,565	-1,875,370	-1,749,382
Add cash grant-in-aid	1,781,947	1,802,920	1,812,243
<i>Adjustments to remove non-cash items:</i>			
Depreciation	4,744,830	-10,183,222	-13,055,149
New provisions and adjustments to previous provisions	-4,991	-74,037	-24,797
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-1,289,931	-2,577,982	-134,028
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	31,249	113,242	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	100,847,744	97,742,399	89,811,512

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	592,336	575,891	535,088
<i>Less:</i>			
Administration DEL Income	-39,018	-26,798	-29,663
Net Administration Costs	553,318	549,093	505,425
Gross Programme Costs	76,945,627	92,020,265	86,381,790
<i>Less:</i>			
Programme DEL Income	-203,868	-278,970	-310,827
Programme AME Income	-8,762,085	-5,085,820	-4,603,019
Non-budget income	-	-	-
Net Programme Costs	67,979,674	86,655,475	81,467,944
Total Net Operating Costs	68,532,992	87,204,568	81,973,300
<i>Of which:</i>			
Resource DEL	71,872,456	80,989,245	75,098,470
Capital DEL	6,223,687	5,496,595	5,078,509
Resource AME	-9,563,151	718,728	1,796,261
Capital AME	-	-	129
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Academies Budgetary Expenditure	38,701,633	36,940,003	32,774,719
<i>Adjustments to remove:</i>			
Capital in the SOCNE	-6,223,687	-5,496,595	-5,078,638
Grants to devolved administrations	-	-	-
Grants to Academies	-28,744,893	-27,019,000	-25,252,011
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-19,570	93,498
Total Resource Budget*	72,266,045	91,609,406	84,510,868
<i>Of which:</i>			
Resource DEL*	73,809,295	82,957,670	76,797,260
Resource AME*	-1,543,250	8,651,736	7,713,608
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Grants to Academies	28,744,893	27,019,000	25,252,011
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Academies Budgetary Expenditure	-38,701,633	-36,940,003	-32,774,719
Other adjustments	-	-	-
Total Resource (Estimate)	62,309,305	81,688,403	76,988,160

* 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

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-236,411	-285,514	-278,306
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-14,185	-16,639
<i>Of which:</i>			
A Activities to Support all Functions	-	-14,185	-16,639
Other Income	-39,018	-11,734	-12,261
<i>Of which:</i>			
A Activities to Support all Functions	-36,230	-11,734	-11,633
F Standards and Testing Agency	-	-	-341
H Education and Skills Funding Agency (ESFA)	-2,788	-	-287
Taxation	-	-879	-763
<i>Of which:</i>			
A Activities to Support all Functions	-	-879	-763
Total Administration	<u>-39,018</u>	<u>-26,798</u>	<u>-29,663</u>
Programme			
EU Grants Received	-105,500	-111,460	-108,156
<i>Of which:</i>			
H Education and Skills Funding Agency (ESFA)	-105,500	-111,460	-108,156
Sales of Goods and Services	-31,073	-26,330	-24,238
<i>Of which:</i>			
D Children Services, Communications & Strategy (Department)	-	-	-195
K Higher Education	-31,073	-26,330	-24,043
Interest and Dividends	-820	-968	-116
<i>Of which:</i>			
B Early Years and Schools (Department)	-	-	-116
H Education and Skills Funding Agency (ESFA)	-152	-	-
L Further Education	-668	-968	-
Other Grants	-	-1,500	-62,496
<i>Of which:</i>			
B Early Years and Schools (Department)	-	-	-60,000
D Children Services, Communications & Strategy (Department)	-	-1,500	-2,496
Other Income	-60,000	-118,458	-53,637
<i>Of which:</i>			
A Activities to Support all Functions	-	-57,154	-49,604
B Early Years and Schools (Department)	-60,000	-60,000	-414
D Children Services, Communications & Strategy (Department)	-	-	-13
F Standards and Testing Agency	-	-	-1,081
G Teaching Regulation Agency	-	-	-193
H Education and Skills Funding Agency (ESFA)	-	-	-12
K Higher Education	-	-	-705
L Further Education	-	-1,304	-1,615
Total Programme	<u>-197,393</u>	<u>-258,716</u>	<u>-248,643</u>

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource AME	-8,762,085	-5,085,820	-4,603,019
<i>Of which:</i>			
Programme			
Interest and Dividends	-8,762,085	-5,085,820	-4,603,019
<i>Of which:</i>			
Q Higher Education AME	-8,697,047	-5,085,820	-4,564,632
R Further Education AME	-65,038	-	-38,387
Total Programme	-8,762,085	-5,085,820	-4,603,019
Total Voted Resource Income	-8,998,496	-5,371,334	-4,881,325
Voted Capital DEL	-51,830	-540,475	-913,232
<i>Of which:</i>			
Programme			
Sales of Assets	-	-455,829	-809,085
<i>Of which:</i>			
A Activities to Support all Functions	-	-	-215,632
B Early Years and Schools (Department)	-	-455,829	-590,773
H Education and Skills Funding Agency (ESFA)	-	-	-283
L Further Education	-	-	-2,397
Other Grants	-6,475	-20,254	-62,119
<i>Of which:</i>			
A Activities to Support all Functions	-	-38	-
B Early Years and Schools (Department)	-6,475	-20,216	-62,063
K Higher Education	-	-	-56
Other Income	-11,570	-13,621	-15,152
<i>Of which:</i>			
K Higher Education	-11,570	-13,621	-15,152
Repayments	-33,785	-50,771	-26,876
<i>Of which:</i>			
B Early Years and Schools (Department)	-	-	-10
H Education and Skills Funding Agency (ESFA)	-8,236	-9,528	-4,564
I Grants to LA Schools	-5,700	-1,940	-5,656
J Grants to Academies	-14,230	-22,359	-
L Further Education	-5,619	-16,944	-16,646
Total Programme	-51,830	-540,475	-913,232
Voted Capital AME	-3,313,166	-2,817,144	-2,472,664
<i>Of which:</i>			
Programme			
Repayments	-3,313,166	-2,817,144	-2,472,664
<i>Of which:</i>			
Q Higher Education AME	-3,274,435	-2,782,573	-2,450,337
R Further Education AME	-38,731	-34,571	-22,327
Total Programme	-3,313,166	-2,817,144	-2,472,664
Total Voted Capital Income	-3,364,996	-3,357,619	-3,385,896

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

	2022-23 Plans		2021-22 Provisions		2020-21 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)	-	-	-125	-125	-528	-528
Total	-	-	-125	-125	-528	-528

Detailed description of CFER sources

£'000

	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Miscellaneous receipts	-	-	-125	-125	-528	-528
Total	-	-	-125	-125	-528	-528

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:	
John Edwards	Education and Skills Funding Agency
Alan Meyrick	Teaching Regulation Agency
Gillian Hillier	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
Tim Balcon	Construction Industry Training Board
Chris Claydon	Engineering Construction Industry Training Board
Jennifer Coupland	Institute for Apprenticeships & Technical Education
Lara Newman	Located Property Ltd
Susan Lapworth	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	-1,243	-25,000	-
C	Located Property Ltd	2,082	9,200	11,282
E	Office of the Children's Commissioner	2,580	-	2,554
E	Social Work England	16,062	2,792	17,189
M	Office for Students	1,317,645	125,000	1,442,645
M	Student Loans Company (DEL)	278,600	42,000	278,229
N	Institute for Apprenticeships & Technical Education	29,444	1,624	30,048
S	Student Loans Company (AME)	629	-	-
T	Construction Industry Training Board	18,600	2,500	-
T	Engineering Construction Industry Training Board	4,000	50	-
Total		1,668,399	158,166	1,781,947

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
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.	594
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.	1,491
Tottenham UTC - indemnity to cover the cost of the 35 year lease arrangement with Tottenham Hotspur Property Company for an academy site.	12,500
In respect of commercial lease of Free Schools Norwich.	110
Rent deposit deed for Turing House School -indemnity in relation to a rent deposit.	470
Indemnity for project costs if the Central Ipswich Free School project is aborted.	300
Indemnity for REAch2 Colchester project for costs dependent on the planning permission decision by the local authority.	1,110
DSAP Data Sharing Agreements.	3,000
Sanctuary Buildings Refurbishment Project - liability in the event that the works result in the catastrophic failure of the building.	100,000

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
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
Indemnities: relates to the Chase Farm, Enfield development of two schools. The planning consent for the schools includes land owned by other legal parties. In addition to the Dept for Education, there is the Royal Free Trust (RFT) and the Barnet Enfield and Haringey Mental Health Trust (BEHMHT). Both own land that sits under the highways associated with the schools and to be developed by DfE. This one is relating to RFT. (Ref 28B).	10,000
£10m capped liability indemnity from the Department for Education to the Royal Free London NHS trust (RFT). This indemnity will give them the legal cover and reassurance to transfer land and funding to the DfE for the construction of the roads, whilst still legally being responsible for the construction of roads under a S38 highways agreement with the London Borough of Enfield (LBE). (Ref 29).	10,000
A guarantee to Local Government Pension Scheme (LGPS) to meet the pension deficit if an Academy Trust closes.	Unquantifiable
A basic asset protection agreement (BAPA) between DfE and Network Rail whilst work is undertaken at two colleges.	Unquantifiable
For both the ECF and NPQ contracts, the Department used model government clauses on indemnity limits and since the introduction of the revised Data Protection legislation under the GDPR it has been standard practice to include unlimited liability relating to data protection fines.	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 with 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

Part III: Note K - Contingent Liabilities

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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
SLC - Experian Software Support - indemnity in the event of a security breach and consequent litigation.	Unquantifiable
SLC pension transfer: Contingent liability in relation to former members of the Student Loans Company Limited Retirement and Death Benefits Scheme, who joined the Civil Service Pension Scheme in Financial Year 2019-20, and had 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.	Unquantifiable
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 the planning approval for free school projects.	Unquantifiable
Coal Authority Permit - the permit is required to undertake a ground investigation (GI) survey as part of the delivery of free school projects.	Unquantifiable
Indemnities: relates to the Chase Farm, Enfield development of two schools. The planning consent for the schools includes land owned by other legal parties. In addition to the Dept for Education, there is the Royal Free Trust (RFT) and the Barnet Enfield and Haringey Mental Health Trust (BEHMHT). Both own land that sits under the highways associated with the schools and to be developed by DfE.	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	14,525,462,000	-	14,525,462,000
Capital	1,062,873,000	-	1,062,873,000
Annually Managed Expenditure			
Resource	2,534,160,000	-	2,534,160,000
Capital	-	-	-
Total Net Budget			
Resource	17,059,622,000	-	17,059,622,000
Capital	1,062,873,000	-	1,062,873,000
Non-Budget Expenditure	-		
Net cash requirement	18,030,524,000		

Amounts required in the year ending 31 March 2023 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 Office for Police Conduct, Security Industry Authority, Office of the Immigration Services Commissioner, College of Policing, Gangmasters Labour Abuse Authority and the Disclosure and Barring Service). Payments of grant and grant-in-aid to other organisations promoting Home Office objectives; support to local authorities including Area Based Grants; payments to other Government departments; the administration and operation of the department; and other non-cash items.

Part I

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	14,525,462,000	6,628,786,000	7,896,676,000
Capital	1,062,873,000	400,737,000	662,136,000
Annually Managed Expenditure			
Resource	2,534,160,000	2,323,359,000	210,801,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	18,030,524,000	10,540,519,000	7,490,005,000

Part II: Subhead detail

£'000

2022-23 Plans						2021-22 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										
461,474	-77,666	383,808	17,980,814	-3,839,160	14,141,654	1,062,873	-	1,062,873	15,017,398	901,810
<i>Of which:</i>										
A Delivery Group										
37,378	-	37,378	80,354	-1,000	79,354	4,230	-	4,230	-	-
B Science, Technology, Analysis and Research										
18,173	-	18,173	21,961	-8,985	12,976	37,089	-	37,089	154,481	43,461
C Homeland Security Group										
55,390	-	55,390	1,309,422	-198,800	1,110,622	213,408	-	213,408	1,128,344	206,907
D Public Safety Group										
56,308	-2,325	53,983	11,331,067	-	11,331,067	202,365	-	202,365	10,492,655	197,648
E Migration and Borders Group										
27,232	-	27,232	386,466	-172,870	213,596	130,364	-	130,364	102,115	110,777
F Customer Services (UKVI and HMPO)										
-	-	-	889,373	-3,190,836	-2,301,463	74,234	-	74,234	-2,148,971	100,965
G Asylum and Protection Group										
-	-	-	1,437,090	-85,460	1,351,630	-	-	-	2,645,363	-
H Borders and Enforcement										
-	-	-	1,284,392	-43,950	1,240,442	139,904	-	139,904	1,248,699	185,718
I Corporate Enablers										
209,057	-73,939	135,118	577,914	-3,553	574,361	192,907	-	192,907	852,796	-16,798
J Digital, Data and Technology										
35,039	-1,402	33,637	536,216	-133,706	402,510	49,872	-	49,872	378,859	57,432
K Legal Advisors										
11,154	-	11,154	-	-	-	-	-	-	10,578	-
L Communications										
11,743	-	11,743	-	-	-	-	-	-	17,801	500
M Arms Length Bodies (Net)										
-	-	-	126,559	-	126,559	18,500	-	18,500	134,678	15,200
Total Spending in DEL										
461,474	-77,666	383,808	17,980,814	-3,839,160	14,141,654	1,062,873	-	1,062,873	15,017,398	901,810
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	2,534,160	-	2,534,160	-	-	-	2,761,935	-
<i>Of which:</i>										
N AME Charges										
-	-	-	15,560	-	15,560	-	-	-	243,340	-
O Police and Fire Superannuation										
-	-	-	2,518,600	-	2,518,600	-	-	-	2,518,595	-

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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 Spending in AME										
-	-	-	2,534,160	-	2,534,160	-	-	-	2,761,935	-
Total for Estimate										
461,474	-77,666	383,808	20,514,974	-3,839,160	16,675,814	1,062,873	-	1,062,873	17,779,333	901,810
<i>Of which:</i>										
Voted Expenditure										
461,474	-77,666	383,808	20,514,974	-3,839,160	16,675,814	1,062,873	-	1,062,873	17,779,333	901,810
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	17,059,622	17,779,333	16,869,072
Net Capital Requirement	1,062,873	901,810	740,999
Accruals to cash adjustments	-91,971	-752,064	-546,435
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-145,059	-149,878	-117,483
Add cash grant-in-aid	131,478	138,899	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-462,830	-397,745	-441,622
New provisions and adjustments to previous provisions	-15,560	-243,340	21,806
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-9,136
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	400,000	-100,000	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	18,030,524	17,929,079	17,063,636

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	461,474	464,606	367,997
<i>Less:</i>			
Administration DEL Income	-77,666	-96,385	-54,927
Net Administration Costs	383,808	368,221	313,070
Gross Programme Costs	20,754,214	21,043,233	18,669,832
<i>Less:</i>			
Programme DEL Income	-3,839,160	-3,426,004	-1,854,438
Programme AME Income	-	-	-
Non-budget income	-120,463	-72,652	-72,723
Net Programme Costs	16,794,591	17,544,577	16,742,671
Total Net Operating Costs	17,178,399	17,912,798	17,055,741
<i>Of which:</i>			
Resource DEL	14,525,462	15,017,398	14,562,860
Capital DEL	239,240	206,117	168,058
Resource AME	2,534,160	2,761,935	2,306,212
Capital AME	-	-	-
Non-budget	-120,463	-72,652	-72,723
<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	-239,240	-206,117	-168,058
Grants to devolved administrations	-	-	-91,334
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	120,463	72,652	72,723
Other adjustments	-	-	-
Total Resource Budget	17,059,622	17,779,333	16,869,072
<i>Of which:</i>			
Resource DEL	14,525,462	15,017,398	14,562,860
Resource AME	2,534,160	2,761,935	2,306,212
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	91,334
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-91,334
Total Resource (Estimate)	17,059,622	17,779,333	16,869,072

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-3,916,826	-3,522,389	-1,908,369
<i>Of which:</i>			
Administration			
EU Grants Received	-73,512	-92,195	-50,448
<i>Of which:</i>			
I: Corporate Enablers	-73,512	-92,195	-50,448
Sales of Goods and Services	-1,402	-865	-974
<i>Of which:</i>			
B: Science, Technology, Analysis and Research	-	-	252
E: Migration and Borders Group	-	-	-220
H: Borders and Enforcement	-	-	12
I: Corporate Enablers	-	-169	-1,018
J: Digital, Data and Technology	-1,402	-696	-
Other Income	-427	-1,000	-1,644
<i>Of which:</i>			
B: Science, Technology, Analysis and Research	-	-	-252
D: Public Safety Group	-	-	-269
E: Migration and Borders Group	-	-1,000	-1,070
I: Corporate Enablers	-427	-	-34
J: Digital, Data and Technology	-	-	-19
Taxation	-2,325	-2,325	-1,861
<i>Of which:</i>			
D: Public Safety Group	-2,325	-2,325	-1,861
Total Administration	-77,666	-96,385	-54,927
Programme			
EU Grants Received	-	-21,259	-20,955
<i>Of which:</i>			
B: Science, Technology, Analysis and Research	-	-	-228
H: Borders and Enforcement	-	-21,259	-20,727
Sales of Goods and Services	-2,066,816	-1,569,639	-873,587
<i>Of which:</i>			
B: Science, Technology, Analysis and Research	-	-8,306	-4,088
D: Public Safety Group	-	-	-608
E: Migration and Borders Group	-171,870	1,250	-132
F: Customer Services (UKVI and HMPO)	-1,675,780	-1,316,033	-844,013
G: Asylum and Protection Group	-85,460	-84,656	-
H: Borders and Enforcement	-	-	-2,360
I: Corporate Enablers	-	-32,800	-
J: Digital, Data and Technology	-133,706	-129,094	-22,386

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Other Income	-782,997	-1,187,047	-546,959
<i>Of which:</i>			
A: Delivery Group	-1,000	-	-
B: Science, Technology, Analysis and Research	-8,985	-1,000	-4,417
C: Homeland Security Group	-14,800	-14,747	-22,640
D: Public Safety Group	-	-	-20
E: Migration and Borders Group	-1,000	-1,250	-6,336
F: Customer Services (UKVI and HMPO)	-726,909	-1,187,299	-384,835
H: Borders and Enforcement	-26,750	-2,213	-5,897
I: Corporate Enablers	-3,553	19,462	-31,733
J: Digital, Data and Technology	-	-	-91,081
Taxation	-989,347	-648,059	-411,941
<i>Of which:</i>			
C: Homeland Security Group	-184,000	-184,000	-
D: Public Safety Group	-	-	-186,315
F: Customer Services (UKVI and HMPO)	-788,147	-449,331	-216,926
H: Borders and Enforcement	-17,200	-14,728	-9,515
I: Corporate Enablers	-	-	815
Total Programme	-3,839,160	-3,426,004	-1,853,442
Total Voted Resource Income	-3,916,826	-3,522,389	-1,908,369
Voted Capital DEL	-	-	-16,887
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-15,891
<i>Of which:</i>			
B: Science, Technology, Analysis and Research	-	-	-165
C: Homeland Security Group	-	-	-184
H: Borders and Enforcement	-	-	-999
I: Corporate Enablers	-	-	-14,471
J: Digital, Data and Technology	-	-	-72
Sales of Goods and Services	-	-	-996
<i>Of which:</i>			
B: Science, Technology, Analysis and Research	-	-	-996
Total Programme	-	-	-16,887
Total Voted Capital Income	-	-	-16,887

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					
	2022-23 Plans		2021-22 Provisions		2020-21 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)	-120,463	-120,463	-72,652	-72,652	-72,723	-72,723
Total	-120,463	-120,463	-72,652	-72,652	-72,723	-72,723

Detailed description of CFER sources

	£'000					
	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Consular premium	-120,463	-120,463	-72,652	-72,652	-72,723	-72,723
Total	-120,463	-120,463	-72,652	-72,652	-72,723	-72,723

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Matthew Rycroft CBE
Additional Accounting Officer:	Patricia Hayes CB for Estimate Schedule Parts C, F, K and L

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

ALB Accounting Officers:

Andy Marsh	College of Policing
Eric Robinson	Disclosure and Barring Service
Elysia McCaffrey	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 Directions) 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
M	College of Policing	38,390	4,000	37,390
M	Disclosure and Barring Service (DBS)	-400	9,000	9,000
M	Gangmasters Licensing Authority	6,923	500	6,623
M	Independent Office for Police Conduct	76,443	2,000	71,645
M	Immigration Services Commissioner	3,857	1,500	5,320
M	Security Industry Authority	1,346	1,500	1,500
Total		126,559	18,500	131,478

Part III: Note F - Accounting Policy changes

The Home Office has adopted the IFRS 16 Leases applied by HM Treasury from 1st April 2022. The impacts of the changes to accounting treatment of the leases for the current financial year are as follows:

Capital DEL (increase): £125,544,000

Resource DEL Ringfence (increase): £69,379,000

Resource DEL Non Ringfence (net reduction): £64,169,000

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>	
<p>Non-statutory liabilities</p>	
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 GBP/EUR 1.20 06.04.22	8,333
Indemnity arising from Riot Damage Costs. (Minute dated 21 May 2012).	10,000
<p>The following liabilities are judged to be unquantifiable:</p>	
<p>Police – City of London Economic Crime Basic Command Unit (ECBCU) (Minute dated 12 March 2004)</p> <p>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.</p>	
<p>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.</p>	
<p>Indemnities</p>	
<p>Home Office Central London Accommodation Strategy (HOCLAS) (Minute dated 23 January 2002)</p>	
<p>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.</p>	

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). <ol style="list-style-type: none"> i) Calais: Heartbeat equipment and building and Passive Millimetric Wave Imager ISO containers. Heartbeat equipment and two buildings in juxtaposed control zone commenced Spring 2004. ii) Coquelles: Heartbeat Detection Unit at the Euro tunnel operated in the juxtaposed control zone by the Home Office. Passive Millimetric Wave Imager ISO containers. Shelter for and Heartbeat detection equipment which is under control of, and operated by 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)</p> <p>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</p> <p>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)</p> <p>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

- 1 The Estimate provides for expenditure by and income of the National Crime Agency whose core funding has been increased this year in the most recent Spending Review.
- 2 The National Crime Agency's operational priorities are:
 - a) Increase the Agency's understanding of, and impact on, the criminals causing the most harm.
 - b) Strengthen the Agency's leadership role with partners and the public.
 - c) Build a workforce that meets the future threat.
 - d) Improve the foundations on which the Agency delivers operations.
- 3 For further information please see the published National Crime Agency's Annual Plan.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	615,186,000	-	615,186,000
Capital	105,125,000	-	105,125,000
Annually Managed Expenditure			
Resource	50,000,000	-	50,000,000
Capital	-	-	-
Total Net Budget			
Resource	665,186,000	-	665,186,000
Capital	105,125,000	-	105,125,000
Non-Budget Expenditure	-		
Net cash requirement	800,000,000		

Amounts required in the year ending 31 March 2023 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:

Part I

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

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

Protect: increase protection against serious and organised crime.

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

Work on research and development to increase knowledge and the furtherance of the 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 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.

Work in support of HM Government plans for negotiation and implementation 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.

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

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 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 and implementation 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:

Pension liabilities, provisions and other non cash items.

Part I

National Crime Agency will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	615,186,000	220,272,000	394,914,000
Capital	105,125,000	20,241,000	84,884,000
Annually Managed Expenditure			
Resource	50,000,000	33,750,000	16,250,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	800,000,000	301,500,000	498,500,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
39,470	-770	38,700	788,716	-212,230	576,486	175,125	-70,000	105,125	513,084	48,036
<i>Of which:</i>										
A National Crime Agency										
39,470	-770	38,700	788,716	-212,230	576,486	175,125	-70,000	105,125	513,084	48,036
Total Spending in DEL										
39,470	-770	38,700	788,716	-212,230	576,486	175,125	-70,000	105,125	513,084	48,036
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	50,000	-	50,000	-	-	-	50,000	-
<i>Of which:</i>										
B National Crime Agency AME										
-	-	-	50,000	-	50,000	-	-	-	50,000	-
Total Spending in AME										
-	-	-	50,000	-	50,000	-	-	-	50,000	-
Total for Estimate										
39,470	-770	38,700	838,716	-212,230	626,486	175,125	-70,000	105,125	563,084	48,036
<i>Of which:</i>										
Voted Expenditure										
39,470	-770	38,700	838,716	-212,230	626,486	175,125	-70,000	105,125	563,084	48,036
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	665,186	563,084	519,801
Net Capital Requirement	105,125	48,036	46,929
Accruals to cash adjustments	29,689	58,880	-15,075
<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	-78,187	-58,569	-64,195
New provisions and adjustments to previous provisions	-50,000	-50,000	-2,311
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-130	-130	5,175
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	43,882
Increase (-) / Decrease (+) in creditors	158,006	167,579	628
Use of provisions	-	-	1,746
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	800,000	670,000	551,655

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	39,470	47,603	36,513
<i>Less:</i>			
Administration DEL Income	-770	-10,142	-
Net Administration Costs	38,700	37,461	36,513
Gross Programme Costs	838,716	766,647	630,990
<i>Less:</i>			
Programme DEL Income	-281,680	-322,226	-209,183
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	557,036	444,421	421,807
Total Net Operating Costs	595,736	481,882	458,320
<i>Of which:</i>			
Resource DEL	615,186	513,084	498,230
Capital DEL	-69,450	-81,202	-61,481
Resource AME	50,000	50,000	21,571
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	69,450	81,202	61,481
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	665,186	563,084	519,801
<i>Of which:</i>			
Resource DEL	615,186	513,084	498,230
Resource AME	50,000	50,000	21,571
<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)	665,186	563,084	519,801

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-213,000	-251,166	-147,702
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-770	-10,142	-
<i>Of which:</i>			
A: National Crime Agency	-770	-10,142	-
Total Administration	-770	-10,142	-
Programme			
Sales of Goods and Services	-212,230	-241,024	-136,484
<i>Of which:</i>			
A: National Crime Agency	-212,230	-241,024	-136,484
Other Grants	-	-	-6,603
<i>Of which:</i>			
A: National Crime Agency	-	-	-6,603
Other Income	-	-	-282
<i>Of which:</i>			
A: National Crime Agency	-	-	-282
Taxation	-	-	-4,333
<i>Of which:</i>			
A: National Crime Agency	-	-	-4,333
Total Programme	-212,230	-241,024	-147,702
Total Voted Resource Income	-213,000	-251,166	-147,702
Voted Capital DEL	-70,000	-81,752	-61,727
<i>Of which:</i>			
Programme			
Sales of Assets	-550	-550	-246
<i>Of which:</i>			
A: National Crime Agency	-550	-550	-246
Other Grants	-69,450	-81,202	-61,481
<i>Of which:</i>			
A: National Crime Agency	-69,450	-81,202	-61,481
Total Programme	-70,000	-81,752	-61,727
Total Voted Capital Income	-70,000	-81,752	-61,727

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Graeme Biggar CBE

Graeme Biggar 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.

Part III: Note F - Accounting Policy changes

The NCA has adopted IFRS 16 Lease accounting for the year 2022/2023 in line with HM Treasury policy.

The effect of this policy is to move some items into CDEL when previously they were RDEL items.

The impacts for the current year in £000s are as follows:-

CDEL Increase in current year £583

Ring Fenced Depreciation increase £19,618

Non-Ring Fenced RDEL increase IFRS16 interest £1,014

RDEL reduction move from IAS17 -£20,446

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	2,500

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, Criminal Injuries Compensation Authority, 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, Parole Board, Criminal Cases Review Commission, Judicial Appointments Commission, Office for Legal Complaints, Legal Services Board, Independent Monitoring Authority for the Citizens' Rights Agreements and Gov Facility Services 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 £162m for 2022-23. Total voted and non-voted judicial costs are estimated at £653m.
5. Further details of the expenditure contained in this Main Estimate can be found in the Ministry of Justice 2021-22 Annual Report and Accounts.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	10,112,137,000	142,396,000	10,254,533,000
Capital	1,760,092,000	-	1,760,092,000
Annually Managed Expenditure			
Resource	528,678,000	-	528,678,000
Capital	23,303,000	-	23,303,000
Total Net Budget			
Resource	10,640,815,000	142,396,000	10,783,211,000
Capital	1,783,395,000	-	1,783,395,000
Non-Budget Expenditure	-		
Net Cash Requirement	11,292,379,000		

Amounts required in the year ending 31 March 2023 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; administrative justice (e.g. tribunals policy work), legal aid and legal support; 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; reducing reoffending; 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.

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.

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

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 Education and 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	10,112,137,000	4,168,100,000	5,944,037,000
Capital	1,760,092,000	773,219,000	986,873,000
Annually Managed Expenditure			
Resource	528,678,000	181,899,000	346,779,000
Capital	23,303,000	14,324,000	8,979,000
Non-Budget Expenditure	-	-	-
Net Cash Requirement	11,292,379,000	4,848,388,000	6,443,991,000

Part II: Subhead detail

£'000

2022-23 Plans						2021-22 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										
577,983	-29,846	548,137	11,282,679	-1,718,679	9,564,000	1,788,742	-28,650	1,760,092	9,269,247	1,546,230
<i>Of which:</i>										
A Policy, Corporate Services and Associated Offices										
496,261	-27,668	468,593	1,728,829	-1,337,057	391,772	326,215	-20,000	306,215	494,279	406,121
B HM Prison and Probation Service										
24,954	-329	24,625	4,867,318	-194,008	4,673,310	1,252,916	-	1,252,916	4,373,585	636,986
C HM Courts and Tribunals Service										
20,215	-	20,215	2,140,627	-45,271	2,095,356	200,660	-8,650	192,010	2,053,302	485,267
D Legal Aid Agency										
18,872	-	18,872	2,020,007	-39,270	1,980,737	2,024	-	2,024	1,908,893	4,865
E Criminal Injuries Compensation Authority Agency										
1,209	-1,849	-640	156,898	-15,473	141,425	100	-	100	143,409	100
F Office of The Public Guardian										
-	-	-	74,699	-87,600	-12,901	1,900	-	1,900	-375	5,254
G Children and Family Court Advisory and Support Service (Net)										
5,440	-	5,440	138,676	-	138,676	3,600	-	3,600	140,372	5,622
H Criminal Cases Review Commission (Net)										
669	-	669	6,679	-	6,679	213	-	213	7,303	868
I Judicial Appointments Commission (Net)										
426	-	426	8,297	-	8,297	-	-	-	8,186	150
J Legal Services Board (Net)										
-	-	-	4,287	-	4,287	74	-	74	4,097	24
K Office for Legal Complaints (Net)										
-	-	-	15,317	-	15,317	250	-	250	13,676	250
L Parole Board (Net)										
3,527	-	3,527	20,877	-	20,877	190	-	190	23,478	122
M Youth Justice Board (Net)										
3,110	-	3,110	97,891	-	97,891	600	-	600	94,282	600
N Independent Monitoring Authority for the Citizens' Rights Agreements (Net)										
3,300	-	3,300	2,277	-	2,277	-	-	-	4,760	1
Non-voted expenditure										
-	-	-	142,396	-	142,396	-	-	-	140,460	-
<i>Of which:</i>										
O Higher Judiciary Judicial Salaries										
-	-	-	162,000	-	162,000	-	-	-	158,234	-
P Office for Legal Complaints/Legal Services Board - Consolidated Fund Extra Receipts										
-	-	-	-19,604	-	-19,604	-	-	-	-17,774	-
Total Spending in DEL										
577,983	-29,846	548,137	11,425,075	-1,718,679	9,706,396	1,788,742	-28,650	1,760,092	9,409,707	1,546,230

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
-	-	-	528,678	-	528,678	23,303	-	23,303	659,920	42,131
<i>Of which:</i>										
Q Policy, Corporate Services and Associated Offices										
-	-	-	105,141	-	105,141	23,203	-	23,203	250,571	10,437
R HM Prison and Probation Service										
-	-	-	247,000	-	247,000	-	-	-	172,000	22,300
S HM Courts and Tribunals Service										
-	-	-	87,200	-	87,200	-	-	-	44,488	7,100
T Legal Aid Agency										
-	-	-	38,421	-	38,421	-	-	-	150,000	1
U Criminal Injuries Compensation Authority Agency										
-	-	-	20,000	-	20,000	-	-	-	15,000	1
V Office of the Public Guardian										
-	-	-	200	-	200	-	-	-	300	1,088
W Children and Family Court Advisory and Support Service (Net)										
-	-	-	30,300	-	30,300	100	-	100	26,427	1,200
X Criminal Cases Review Commission (Net)										
-	-	-	266	-	266	-	-	-	723	1
Y Parole Board (Net)										
-	-	-	50	-	50	-	-	-	165	-
Z Youth Justice Board (Net)										
-	-	-	100	-	100	-	-	-	200	-
<i>Judicial Appointments Commission (Net)</i>										
-	-	-	-	-	-	-	-	-	1	-
<i>Legal Services Board (Net)</i>										
-	-	-	-	-	-	-	-	-	1	1
<i>Office of Legal Complaints (Net)</i>										
-	-	-	-	-	-	-	-	-	1	1
<i>Government Facility Services Limited (Net)</i>										
-	-	-	-	-	-	-	-	-	42	-
<i>Independent Monitoring Authority for the Citizens' Rights Agreements (Net)</i>										
-	-	-	-	-	-	-	-	-	1	1
Total Spending in AME										
-	-	-	528,678	-	528,678	23,303	-	23,303	659,920	42,131
Total for Estimate										
577,983	-29,846	548,137	11,953,753	-1,718,679	10,235,074	1,812,045	-28,650	1,783,395	10,069,627	1,588,361
<i>Of which:</i>										
Voted Expenditure										
577,983	-29,846	548,137	11,811,357	-1,718,679	10,092,678	1,812,045	-28,650	1,783,395	9,929,167	1,588,361
Non-voted Expenditure										
-	-	-	142,396	-	142,396	-	-	-	140,460	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	10,783,211	10,069,627	9,324,141
Net Capital Requirement	1,783,395	1,588,361	1,066,578
Accruals to cash adjustments	-1,131,831	-887,886	-1,028,865
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-346,516	-332,556	-289,293
Add cash grant-in-aid	309,258	297,686	254,477
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,020,934	-871,288	-563,017
New provisions and adjustments to previous provisions	-490,149	-673,881	-1,737,405
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-80,213
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-3,824
Increase (+) / Decrease (-) in debtors	-	-	-98,389
Increase (-) / Decrease (+) in creditors	275,000	540,000	-235,754
Use of provisions	141,510	152,153	1,724,553
Removal of non-voted budget items	-142,396	-140,460	-146,831
<i>Of which:</i>			
Consolidated Fund Standing Services	-162,000	-158,234	-163,898
Other adjustments	19,604	17,774	17,067
Net Cash Requirement	11,292,379	10,629,642	9,215,023

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	577,945	537,004	478,126
<i>Less:</i>			
Administration DEL Income	-29,846	-41,713	-54,958
Net Administration Costs	548,099	495,291	423,168
Gross Programme Costs	11,953,791	10,884,164	10,481,617
<i>Less:</i>			
Programme DEL Income	-1,718,679	-1,658,222	-1,312,121
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	10,235,112	9,225,942	9,169,496
Total Net Operating Costs	10,783,211	9,721,233	9,592,664
<i>Of which:</i>			
Resource DEL	10,113,023	9,052,939	9,047,072
Capital DEL	-	-	17,925
Resource AME	670,188	764,026	527,667
Capital AME	-	-	-
Non-budget	-	-95,732	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-17,925
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	348,394	-
Total Resource Budget	10,783,211	10,069,627	9,574,739
<i>Of which:</i>			
Resource DEL	10,254,533	9,409,707	9,147,514
Resource AME	528,678	659,920	427,225
<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	19,604	17,774	17,067
Other adjustments	-19,604	-17,774	-17,067
Total Resource (Estimate)	10,783,211	10,069,627	9,574,739

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-1,748,525	-1,682,161	-1,328,227
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-29,846	-41,713	-
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-27,668	-40,088	-
B HM Prison and Probation Service	-329	-300	-
D Legal Aid Agency	-	-	-
E Criminal Injuries Compensation Authority Agency	-1,849	-1,325	-
Other Income	-	-	-47,642
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-	-	-47,512
B HM Prison and Probation Service	-	-	-130
Total Administration	-29,846	-41,713	-47,642
Programme			
Sales of Goods and Services	-1,718,679	-1,640,448	-69,287
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-1,337,057	-1,243,584	-
B HM Prison and Probation Service	-194,008	-207,588	-69,287
C HM Courts and Tribunals Service	-45,271	-56,197	-
D Legal Aid Agency	-39,270	-46,415	-
E Criminal Injuries Compensation Authority Agency	-15,473	-15,146	-
F Office of The Public Guardian	-87,600	-71,518	-
Other Income	-	-	-1,211,298
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-	-	-903,470
B HM Prison and Probation Service	-	-	-155,430
C HM Courts and Tribunals Service	-	-	-63,485
D Legal Aid Agency	-	-	-25,653
E Criminal Injuries Compensation Authority Agency	-	-	-998
F Office of The Public Guardian	-	-	-62,262
Total Programme	-1,718,679	-1,640,448	-1,280,585
Total Voted Resource Income	-1,748,525	-1,682,161	-1,328,227

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Capital DEL	-28,650	-8,950	-11,661
<i>Of which:</i>			
Programme			
Sales of Assets	-28,650	-8,950	-11,661
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-20,000	-250	-
B HM Prison and Probation Service	-	-2,200	-1,348
C HM Courts and Tribunals Service	-8,650	-6,500	-9,833
D Legal Aid Agency	-	-	-397
E Criminal Injuries Compensation Authority Agency			-5
F Office of The Public Guardian			-78
Total Programme	-28,650	-8,950	-11,661
Total Voted Capital Income	-28,650	-8,950	-11,661

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					
	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-19,604	-19,604	-17,774	-17,774	-17,067	-17,067
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-19,604	-19,604	-17,774	-17,774	-17,067	-17,067

Detailed description of CFER sources

	£'000					
	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Legal Services Board and Office for Legal Complaints receipts surrendered by the Ministry of Justice under The Legal Services Act 2007.	-19,604	-19,604	-17,774	-17,774	-17,067	-17,067
Total	-19,604	-19,604	-17,774	-17,774	-17,067	-17,067

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
Nick Goodwin for Sections C, S	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
Stuart Howard 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 Ombudsman and Chief Executive, Office for Legal Complaints
Martin Jones	Chief Executive, Parole Board
Claudia Sturt	Chief Executive, Youth Justice Board
Stephanie Hill	Finance Director and Interim Accounting Officer, Gov Facility Services Ltd
Kate 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	144,116	3,600	145,002
H	Criminal Cases Review Commission	7,348	213	7,211
I	Judicial Appointments Commission	8,723	-	8,523
J	Legal Services Board	4,287	74	4,148
K	Office for Legal Complaints	15,317	250	15,021
L	Parole Board	24,404	190	24,078
M	Youth Justice Board	101,001	600	99,799
N	Independent Monitoring Authority for the Citizens' Rights Agreements	5,577	-	5,476
W	Children and Family Court Advisory and Support Service	30,300	100	-
X	Criminal Cases Review Commission	266	-	-
Y	Parole Board	50	-	-
Z	Youth Justice Board	100	-	-
Total		341,489	5,027	309,258

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 Bar Council		35
A	Mediation Voucher Scheme		2,100

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
HMPPS: Claims against HM Prison and Probation Service (HMPPS) by staff, prisoners and third parties, where the likelihood of a liability arising is deemed possible but not likely, or not reliably measurable.	163,000
Headquarters Employment Tribunals: The Department is currently defending a number of Employment Tribunal claims.	50
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.	96
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.	520
Data Protection Act: There are claims against the Department for alleged failure to comply with the Data Protection Act. These cases are ongoing.	Unquantifiable
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.	14,468
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.	13,892
HM Courts and Tribunals Service (HMCTS): Schemes to refund court fees which were charged in error, or incorrectly set.	9,255
HMCTS is involved in a number of legal cases dealing with ex gratia, compensation and other claims.	1,195
HMCTS is currently defending a number of Employment Tribunal claims.	122
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

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 for the platform charges to the CPS.
4. It provides information relating to a budget transfer to Cabinet Office for the Funding for Civil Service Live 2022 from the CPS.
5. It provides information relating to a budget exchange to transfer funding from the prior financial year to this financial year.
6. It covers the CDEL, RDEL and CAME required in respect of the budget implications as a result of the implementation of IFRS 16. CPS adopted IFRS 16 on 1st April 2021.
7. The Crown Prosecution Service Annual Report and Accounts 2021-22 will contain further details.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	733,257,000	-	733,257,000
Capital	47,330,000	-	47,330,000
Annually Managed Expenditure			
Resource	5,950,000	-	5,950,000
Capital	2,859,000	-	2,859,000
Total Net Budget			
Resource	739,207,000	-	739,207,000
Capital	50,189,000	-	50,189,000
Non-Budget Expenditure	-		
Net cash requirement	729,358,000		

Amounts required in the year ending 31 March 2023 for expenditure by Crown Prosecution Service on:

Departmental Expenditure Limit:Expenditure arising from:

Administrative, operational, and capital costs incurred by the CPS in prosecuting criminal cases in England and Wales, including prosecution costs, costs of confiscating the proceeds of crime and capacity building in the Criminal Justice System along with staff costs, the hire of agents, support of voluntary sector organisations within the Criminal Justice System and associated depreciation and any non-cash costs falling in DEL.

Income arising from:

Costs awarded to CPS in court and the Asset Recovery Incentivisation Scheme; revenue from contract with customers; refund of expenditure for seconded staff; collaborative working with partner organisations and other administrative income.

Annually Managed Expenditure:Expenditure arising from:

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

Crown Prosecution Service will account for this Estimate.

Part I

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
Departmental Expenditure Limit			
Resource	733,257,000	304,045,000	429,212,000
Capital	47,330,000	2,792,000	44,538,000
Annually Managed Expenditure			
Resource	5,950,000	2,678,000	3,272,000
Capital	2,859,000	225,000	2,634,000
Non-Budget Expenditure	-	-	-
Net cash requirement	729,358,000	299,016,000	430,342,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
44,809	-500	44,309	729,148	-40,200	688,948	47,330	-	47,330	650,698	6,205
<i>Of which:</i>										
A Administration Costs in HQ and on Central Services										
44,809	-500	44,309	-	-	-	-	-	-	40,043	-
B Crown Prosecutions and Legal Services										
-	-	-	729,148	-40,200	688,948	47,330	-	47,330	610,655	6,205
Total Spending in DEL										
44,809	-500	44,309	729,148	-40,200	688,948	47,330	-	47,330	650,698	6,205
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	5,950	-	5,950	2,859	-	2,859	5,950	500
<i>Of which:</i>										
C CPS voted AME charges										
-	-	-	5,950	-	5,950	2,859	-	2,859	5,950	500
Total Spending in AME										
-	-	-	5,950	-	5,950	2,859	-	2,859	5,950	500
Total for Estimate										
44,809	-500	44,309	735,098	-40,200	694,898	50,189	-	50,189	656,648	6,705
<i>Of which:</i>										
Voted Expenditure										
44,809	-500	44,309	735,098	-40,200	694,898	50,189	-	50,189	656,648	6,705
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	739,207	656,648	565,899
Net Capital Requirement	50,189	6,705	202
Accruals to cash adjustments	-60,038	-23,830	-4,166
<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	-19,637	-17,380	-5,016
New provisions and adjustments to previous provisions	-8,809	-6,450	-1,744
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	2,341
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-31,592	-	-
Use of provisions	-	-	253
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	729,358	639,523	561,935

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	44,809	40,543	27,573
<i>Less:</i>			
Administration DEL Income	-500	-500	-703
Net Administration Costs	44,309	40,043	26,870
Gross Programme Costs	735,098	669,105	581,020
<i>Less:</i>			
Programme DEL Income	-40,200	-52,500	-38,109
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	694,898	616,605	542,911
Total Net Operating Costs	739,207	656,648	569,781
<i>Of which:</i>			
Resource DEL	733,257	650,698	566,559
Capital DEL	-	-	3,882
Resource AME	5,950	5,950	-660
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	-	-	-3,882
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	739,207	656,648	565,899
<i>Of which:</i>			
Resource DEL	733,257	650,698	566,812
Resource AME	5,950	5,950	-913
<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)	739,207	656,648	565,899

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-40,700	-53,000	-38,812
<i>Of which:</i>			
Administration			
Other Income	-500	-500	-703
<i>Of which:</i>			
A: Administration Costs in HQ and on Central Services	-500	-500	-703
Total Administration	-500	-500	-703
Programme			
Other Grants	-	-	-15,502
<i>Of which:</i>			
B: Crown Prosecutions and Legal Services	-	-	-15,502
Other Income	-	-	-1,954
<i>Of which:</i>			
B: Crown Prosecutions and Legal Services	-	-	-1,954
Taxation	-40,200	-52,500	-20,653
<i>Of which:</i>			
B: Crown Prosecutions and Legal Services	-40,200	-52,500	-20,653
Total Programme	-40,200	-52,500	-38,109
Total Voted Resource Income	-40,700	-53,000	-38,812
Voted Capital DEL	-	-	-3,882
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-3,882
<i>Of which:</i>			
B: Crown Prosecutions and Legal Services	-	-	-3,882
Total Programme	-	-	-3,882
Total Voted Capital Income	-	-	-3,882

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	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(s) 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 complex 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, 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	57,773,000	-	57,773,000
Capital	8,302,000	-	8,302,000
Annually Managed Expenditure			
Resource	2,500,000	-	2,500,000
Capital	-	-	-
Total Net Budget			
Resource	60,273,000	-	60,273,000
Capital	8,302,000	-	8,302,000
Non-Budget Expenditure	-		
Net cash requirement	58,124,000		

Amounts required in the year ending 31 March 2023 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:

Provision cover for legal costs arising from events during the year.

Serious Fraud Office will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
Departmental Expenditure Limit			
Resource	57,773,000	25,161,000	32,612,000
Capital	8,302,000	1,755,000	6,547,000
Annually Managed Expenditure			
Resource	2,500,000	1,125,000	1,375,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	58,124,000	25,701,000	32,423,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
9,635	-	9,635	49,038	-900	48,138	8,302	-	8,302	73,164	3,900
<i>Of which:</i>										
A Investigations and Prosecution										
9,635	-	9,635	49,038	-900	48,138	8,302	-	8,302	73,164	3,900
Total Spending in DEL										
9,635	-	9,635	49,038	-900	48,138	8,302	-	8,302	73,164	3,900
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	2,500	-	2,500	-	-	-	3,500	-
<i>Of which:</i>										
B New Provisions and Adjustment to existing provisions										
-	-	-	2,500	-	2,500	-	-	-	3,500	-
Total Spending in AME										
-	-	-	2,500	-	2,500	-	-	-	3,500	-
Total for Estimate										
9,635	-	9,635	51,538	-900	50,638	8,302	-	8,302	76,664	3,900
<i>Of which:</i>										
Voted Expenditure										
9,635	-	9,635	51,538	-900	50,638	8,302	-	8,302	76,664	3,900
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	60,273	76,664	53,377
Net Capital Requirement	8,302	3,900	4,000
Accruals to cash adjustments	-10,451	-6,200	-2,700
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,339	-2,700	-2,700
New provisions and adjustments to previous provisions	-2,500	-3,500	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-2,612	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	58,124	74,364	54,677

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	9,635	9,385	8,605
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	9,635	9,385	8,605
Gross Programme Costs	51,538	68,179	44,772
<i>Less:</i>			
Programme DEL Income	-900	-900	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	50,638	67,279	44,772
Total Net Operating Costs	60,273	76,664	53,377
<i>Of which:</i>			
Resource DEL	57,773	73,164	53,377
Capital DEL	-	-	-
Resource AME	2,500	3,500	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	60,273	76,664	53,377
<i>Of which:</i>			
Resource DEL	57,773	73,164	53,377
Resource AME	2,500	3,500	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	60,273	76,664	53,377

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-900	-900	-
<i>Of which:</i>			
Programme			
Other Income	-900	-900	-
<i>Of which:</i>			
A Investigations and Prosecution	-900	-900	-
Total Programme	-900	-900	-
Total Voted Resource Income	-900	-900	-

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Lisa Osofsky
Additional Accounting Officer:	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 2021-22 HM Procurator General and Treasury Solicitor Annual Report and Account and, for GLD, the 2021-22 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	11,818,000	-	11,818,000
Capital	2,850,000	-	2,850,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	11,818,000	-	11,818,000
Capital	2,850,000	-	2,850,000
Non-Budget Expenditure	-		
Net cash requirement	15,330,000		

Amounts required in the year ending 31 March 2023 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.

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	11,818,000	5,237,000	6,581,000
Capital	2,850,000	900,000	1,950,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	15,330,000	6,898,000	8,432,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
320,452	-308,900	11,552	266	-	266	2,850	-	2,850	12,172	2,000
<i>Of which:</i>										
A GLD Administration										
311,166	-308,900	2,266	-	-	-	2,850	-	2,850	2,088	2,000
B AGO Administration										
6,247	-	6,247	266	-	266	-	-	-	6,936	-
C CPSI Administration										
3,039	-	3,039	-	-	-	-	-	-	3,148	-
Total Spending in DEL										
320,452	-308,900	11,552	266	-	266	2,850	-	2,850	12,172	2,000
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-	-	-	-	-	-	500	-
<i>Of which:</i>										
AME Provision										
-	-	-	-	-	-	-	-	-	500	-
Total Spending in AME										
-	-	-	-	-	-	-	-	-	500	-
Total for Estimate										
320,452	-308,900	11,552	266	-	266	2,850	-	2,850	12,672	2,000
<i>Of which:</i>										
Voted Expenditure										
320,452	-308,900	11,552	266	-	266	2,850	-	2,850	12,672	2,000
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	11,818	12,672	4,396
Net Capital Requirement	2,850	2,000	1,096
Accruals to cash adjustments	662	1,190	-3,526
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-11,883	-3,310	-3,447
New provisions and adjustments to previous provisions	-	-500	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-79
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	12,545	5,000	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	15,330	15,862	1,966

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	320,452	289,386	275,828
<i>Less:</i>			
Administration DEL Income	-308,900	-277,430	-271,684
Net Administration Costs	11,552	11,956	4,144
Gross Programme Costs	266	716	252
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	266	716	252
Total Net Operating Costs	11,818	12,672	4,396
<i>Of which:</i>			
Resource DEL	11,818	12,172	4,396
Capital DEL	-	-	-
Resource AME	-	500	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	11,818	12,672	4,396
<i>Of which:</i>			
Resource DEL	11,818	12,172	4,396
Resource AME	-	500	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	11,818	12,672	4,396

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-308,900	-277,430	-271,684
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-308,900	-277,430	-262,291
<i>Of which:</i>			
A GLD Administration	-308,900	-277,430	-262,791
B AGO Administration	-	-	500
Other Income	-	-	-9,393
<i>Of which:</i>			
A GLD Administration	-	-	-9,242
B AGO Administration	-	-	-151
Total Administration	-308,900	-277,430	-271,684
Total Voted Resource Income	-308,900	-277,430	-271,684

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Susanna McGibbon
Additional Accounting Officer:	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 Officer together with their respective responsibilities, is set out in writing.

Part III: Note J - Staff Benefits

The Government Legal Department has a Special Bonus Scheme that gives managers and staff the opportunity to recognise and reward individuals or teams for exceptional achievements relating to specific tasks or activities, or for acting as an outstanding role model in the demonstration of the Department's values. These bonuses can take the form of cash awards or vouchers and are funded from a budget of up to 0.79% 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 †	40,896,779,000	-	40,896,779,000
Capital	18,490,656,000	-	18,490,656,000
Annually Managed Expenditure			
Resource	1,928,087,000	-	1,928,087,000
Capital	-	-	-
Total Net Budget			
Resource	42,824,866,000	-	42,824,866,000
Capital	18,490,656,000	-	18,490,656,000
Non-Budget Expenditure	-		
Net cash requirement †	50,637,665,000		

Amounts required in the year ending 31 March 2023 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	40,896,779,000	18,874,522,000	22,022,257,000
Capital	18,490,656,000	6,449,699,000	12,040,957,000
Annually Managed Expenditure			
Resource	1,928,087,000	683,550,000	1,244,537,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	50,637,665,000	20,644,221,000	29,993,444,000

Part I (continued)

† Expenditure totalling £ 1,783,000 under section Z is subject to the passage of the Social Security (Additional Payments) 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

2022-23 Plans						2021-22 Provisions				
Resources			Capital			Resources	Capital			
Administration		Programme								
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
2,018,336	-	2,018,336	40,175,443	-1,297,000	38,878,443	18,610,656	-120,000	18,490,656	39,820,751	14,265,020
<i>Of which:</i>										
A Provision of Defence Capability Service Personnel Costs										
-	-	-	10,523,469	-	10,523,469	-	-	-	10,399,950	-
B Provision of Defence Capability Civilian Personnel Costs										
-	-	-	1,948,992	-	1,948,992	-	-	-	1,902,385	-
C Provision of Defence Capability Infrastructure costs										
-	-	-	5,487,483	-	5,487,483	-	-	-	5,489,656	-
D Provision of Defence Capability Inventory Consumption										
-	-	-	1,224,909	-	1,224,909	-	-	-	1,374,570	-
E Provision of Defence Capability Equipment Support Costs										
-	-	-	7,557,517	-	7,557,517	-	-	-	7,539,089	-
F Provision of Defence Capability Other Costs and Services										
-	-	-	1,774,932	-	1,774,932	-	-	-	1,141,886	-
G Provision of Defence Capability Receipts and other Income										
-	-	-	-	-1,297,000	-1,297,000	-	-	-	-1,401,000	-
H Provision of Defence Capability Depreciation and Impairments Costs										
-	-	-	8,746,070	-	8,746,070	-	-	-	8,196,328	-
I Provision of Defence Capability Cash Release of Provisions Costs										
-	-	-	166,740	-	166,740	-	-	-	350,000	-
J Provision of Defence Capability Capital Single Use Military Equipment										
-	-	-	-	-	-	8,432,128	-	8,432,128	-	8,509,854
K Provision of Defence Capability Other Capital (Fiscal)										
-	-	-	-	-	-	8,621,362	-	8,621,362	-	4,290,582
L Provision of Defence Capability Fiscal Assets / Estate Disposal										
-	-	-	-	-	-	-	-120,000	-120,000	-	-166,000
M Provision of Defence Capability Research and Development Costs										
-	-	-	271,986	-	271,986	1,436,000	-	1,436,000	230,834	1,518,000
N Provision of Defence Capability Administration Civilian Personnel Costs										
599,753	-	599,753	-	-	-	-	-	-	631,319	-
O Provision of Defence Capability Administration Other Costs and Services										
670,683	-	670,683	-	-	-	-	-	-	563,340	-
P Operations Service Personnel Staff Cost										
-	-	-	25,000	-	25,000	-	-	-	27,561	-
Q Operations and Peacekeeping Civilian Personnel Staff Costs										
-	-	-	1,500	-	1,500	-	-	-	2,118	-
R Operations Infrastructure Costs										
-	-	-	50,000	-	50,000	-	-	-	87,269	-
S Operations Inventory Consumption										
-	-	-	65,000	-	65,000	-	-	-	83,482	-

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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
T Operations Equipment Support Costs										
-	-	-	118,000	-	118,000	-	-	-	183,948	-
U Operations Other Costs and Services										
-	-	-	44,000	-	44,000	-	-	-	97,086	-
V Operations Receipts and other Income										
-	-	-	-3,500	-	-3,500	-	-	-	-3,164	-
W Non Departmental Public Bodies Costs (net)										
-	-	-	218,633	-	218,633	2,501	-	2,501	216,346	2,718
X Defence Capability Admin Service Pers Costs										
742,900	-	742,900	-	-	-	-	-	-	782,393	-
Y Defence Capability DE&S DEL Costs										
-	-	-	1,277,994	-	1,277,994	118,665	-	118,665	1,204,646	68,366
Z War Pension Benefits Programme Costs										
-	-	-	603,930	-	603,930	-	-	-	631,966	-
AA Conflict, Stability and Security Fund										
-	-	-	72,788	-	72,788	-	-	-	83,743	-
AB Cash Release of Provisions Admin Costs										
5,000	-	5,000	-	-	-	-	-	-	5,000	-
<i>Provision of Defence Capability New Loans and Loan Repayment</i>										
-	-	-	-	-	-	-	-	-	-	2,500
<i>Operations Other Capital (Fiscal)</i>										
-	-	-	-	-	-	-	-	-	-	39,000
Total Spending in DEL										
2,018,336	-	2,018,336	40,175,443	-1,297,000	38,878,443	18,610,656	-120,000	18,490,656	39,820,751	14,265,020
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1,928,087	-	1,928,087	-	-	-	10,809,000	-
<i>Of which:</i>										
AC Provision of Defence Capability Depreciation and Impairment Costs										
-	-	-	202,197	-	202,197	-	-	-	957,550	-
AD Provision of Defence Capability Provisions Costs										
-	-	-	1,649,640	-	1,649,640	-	-	-	9,906,735	-
AE Provision of Defence Cash Release of Provisions Costs										
-	-	-	-171,740	-	-171,740	-	-	-	-355,000	-
AF Movement On Fair Value of Financial Instruments										
-	-	-	247,990	-	247,990	-	-	-	299,715	-
Total Spending in AME										
-	-	-	1,928,087	-	1,928,087	-	-	-	10,809,000	-
Total for Estimate										
2,018,336	-	2,018,336	42,103,530	-1,297,000	40,806,530	18,610,656	-120,000	18,490,656	50,629,751	14,265,020

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<i>Of which:</i>										
Voted Expenditure										
2,018,336	-	2,018,336	42,103,530	-1,297,000	40,806,530	18,610,656	-120,000	18,490,656	50,629,751	14,265,020
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	42,824,866	50,629,751	40,139,045
Net Capital Requirement	18,490,656	14,265,020	11,706,871
Accruals to cash adjustments	-10,677,857	-19,018,724	-9,547,899
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-221,134	-219,064	-232,083
Add cash grant-in-aid	217,434	215,392	228,536
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-9,196,257	-9,453,593	-7,821,542
New provisions and adjustments to previous provisions	-1,649,640	-9,906,735	-1,992,514
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	100,000	-48,008
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-109,724	-
Use of provisions	171,740	355,000	317,712
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	50,637,665	45,876,047	42,298,017

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	2,018,336	1,982,052	2,005,876
<i>Less:</i>			
Administration DEL Income	-	-	-63,326
Net Administration Costs	2,018,336	1,982,052	1,942,550
Gross Programme Costs	43,539,530	47,893,879	37,525,961
<i>Less:</i>			
Programme DEL Income	-1,297,000	-1,433,000	-1,344,851
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	42,242,530	46,460,879	36,181,110
Total Net Operating Costs	44,260,866	48,442,931	38,123,660
<i>Of which:</i>			
Resource DEL	40,725,039	35,830,751	34,829,899
Capital DEL	1,436,000	1,448,180	1,053,517
Resource AME	2,099,827	11,164,000	2,240,244
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-1,436,000	-1,448,180	-1,053,517
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	3,635,000	3,068,902
Total Resource Budget	42,824,866	50,629,751	40,139,045
<i>Of which:</i>			
Resource DEL	40,896,779	39,820,751	38,216,513
Resource AME	1,928,087	10,809,000	1,922,532
<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)	42,824,866	50,629,751	40,139,045

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-1,297,000	-1,433,000	-1,408,177
<i>Of which:</i>			
Administration			
Other Income	-	-	-63,326
<i>Of which:</i>			
Provision of Defence Capability Administration Other Costs and Services	-	-	-63,326
Total Administration	-	-	-63,326
Programme			
Sales of Goods and Services	-1,297,000	-1,091,000	-926,192
<i>Of which:</i>			
G Provision of Defence Capability Receipts and other Income	-1,297,000	-1,091,000	-904,045
V Operations Receipts and other Income	-	-	-2,011
Y Defence Capability DE&S DEL Costs	-	-	-14,625
AA Conflict, Stability and Security Fund	-	-	-5,511
Interest and Dividends	-	-	-32,280
<i>Of which:</i>			
G Provision of Defence Capability Receipts and other Income	-	-	-32,280
Other Income	-	-342,000	-355,252
<i>Of which:</i>			
A Provision of Defence Capability Service Personnel Costs	-	-30,000	-36,388
B Provision of Defence Capability Civilian Personnel Costs	-	-2,000	-20,593
G Provision of Defence Capability Receipts and other Income	-	-310,000	-297,708
V Operations Receipts and other Income	-	-	-7
Y Defence Capability DE&S DEL Costs	-	-	-399
AA Conflict, Stability and Security Fund	-	-	-157
Taxation	-	-	-31,127
<i>Of which:</i>			
G Provision of Defence Capability Receipts and other Income	-	-	-31,127
Total Programme	-1,297,000	-1,433,000	-1,344,851
Total Voted Resource Income	-1,297,000	-1,433,000	-1,408,177

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Capital DEL	-120,000	-166,000	-291,079
<i>Of which:</i>			
Programme			
Sales of Assets	-120,000	-166,000	-291,079
<i>Of which:</i>			
J Provision of Defence Capability Capital Single Use Military Equipment	-	-	-157,423
K Provision of Defence Capability Other Capital (Fiscal)	-	-	-72,644
L Provision of Defence Capability Fiscal Assets / Estate Disposal	-120,000	-166,000	-61,012
Total Programme	-120,000	-166,000	-291,079
Total Voted Capital Income	-120,000	-166,000	-291,079

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					
	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-56,777	-56,777
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-	-	-	-	-56,777	-56,777

Detailed description of CFER sources

	£'000					
	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Interest income from Court Funds Office	-	-			-56,777	-56,777
	-	-			-	-
Total	-	-	-	-	-56,777	-56,777

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 Tweedle	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 Appletion MBE	Royal Airforce Museum
Claire Horton	Commonwealth War Graves Commission
Neil Swift	Single Source Regulations Office
Anna Wright	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 (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
W DEL	Armed Forces Covenant Fund Trustee Ltd	10,414	-	10,414
W DEL	Commonwealth War Graves Commission	55,979	-	55,979
W DEL	International Military Services Limited	1	-	1
W DEL	National Army Museum	7,040	-	7,040
W DEL	National Museum of the Royal Navy	6,759	-	6,759
W DEL	Royal Air Force Museum	10,296	-	10,296
W DEL	Royal Hospital Chelsea	13,400	-	13,400
W DEL	Single Source Regulations Office	6,597	-	6,597
W DEL	Territorial, Auxiliary and Volunteer Reserve Associations established under s 110 of the Reserve Act	108,147	2,501	106,948
Total		218,633	2,501	217,434

Part III: Note J - Staff Benefits

For the Financial Year 2022-23, 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).	29,778
9. Environmental clean up costs.	30,381
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.	4,742

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
17. Indemnity given in relation to the disposal of Gruinard Island in the event of claims arising from the outbreak of specific strains of anthrax on the Island.	Unquantifiable
18. Indemnity in respect of nuclear risk in support of Framework Contracts under Next Generation Estate Contracts.	Unquantifiable
19. Indemnity for residual employee disease liability arising from the disbanding of Defence Evaluation and Research Agency (DERA) as a MOD Trading Fund and the formation of QinetiQ on 1 July 2001.	Unquantifiable
20. Indemnity for contractors under standard contract terms for Cerberus Project.	Unquantifiable
21. Indemnity for possible damage caused by contractors on Government property.	1,100,750
22. Indemnity to contractors for third party claims.	Unquantifiable
23. Liability for redundancy.	233,082
24. New Fair Deal Arrangements for staff Pensions: staff transfers from Central Government.	2,190
25. Indemnities to AWE Management Ltd for nuclear risks.	Unquantifiable
26. Indemnities to Rolls-Royce and BAE Systems for risks associated with the handling of fissile materials.	Unquantifiable
27. 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
28. Guarantee to NAAFI that the Department will reimburse 90% of their additional costs arising from any changes in MOD's service requirements.	Unquantifiable
29. Strategic Weapons System Activities Future Delivery Project – outsourced contract includes an indemnity for non-nuclear events and unintended detonation of explosives.	Unquantifiable
30. Liability arising from the Colchester Garrison PFI.	20,000
31. 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
32. 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
33. 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
34. Overall cap on contractor liability within the future submarine design phase contract with Devonport Royal Dockyard Limited.	Unquantifiable
35. Cap on contractor liability for negligent performance within the future submarine design phase contract with BAE Systems Ltd.	Unquantifiable
36. Indemnities and limits of liability to contractors in respect of consequential and indirect losses.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
37. 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
38. Limit of contractor liability for consequential or indirect loss arising from Light Aircraft Flying Training.	25,000
39. Potential liability from the use of standard terms and conditions in Public Finance Initiative (PFI) schemes.	Unquantifiable
40. Liabilities arising from the use of Special Risk Indemnities in MOD contracts.	47,200
41. Liabilities arising from Foreign Military Sales activity.	3,300

Part III: Note L - International Subscriptions

Section in Part			
II: Subhead	Body		£'000
Detail			
F-DEL	NATO Military Budget		217,688
F-DEL	UK Contribution to the Comprehensive Test Ban Treaty Verification Scheme		4,752
F-DEL	Western European Union Centre		2
F-DEL	UK Contribution to North Atlantic Treaty Organisation Maintenance Supply Agency Headquarters Administration Budget.		2,261
Total			224,703

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	3,124,830,000	-	3,124,830,000
Capital	1,242,746,000	-	1,242,746,000
Annually Managed Expenditure			
Resource	65,277,000	-	65,277,000
Capital	-	-	-
Total Net Budget			
Resource	3,190,107,000	-	3,190,107,000
Capital	1,242,746,000	-	1,242,746,000
Non-Budget Expenditure	-		
Net cash requirement	3,866,007,000		

Amounts required in the year ending 31 March 2023 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	3,124,830,000	1,351,019,000	1,773,811,000
Capital	1,242,746,000	456,313,000	786,433,000
Annually Managed Expenditure			
Resource	65,277,000	17,573,000	47,704,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	3,866,007,000	1,661,037,000	2,204,970,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
91,700	-	91,700	3,286,216	-253,086	3,033,130	1,306,546	-63,800	1,242,746	3,016,916	951,433
<i>Of which:</i>										
A Security and Intelligence Agencies										
91,700	-	91,700	3,286,216	-253,086	3,033,130	1,306,546	-63,800	1,242,746	3,016,916	951,433
Total Spending in DEL										
91,700	-	91,700	3,286,216	-253,086	3,033,130	1,306,546	-63,800	1,242,746	3,016,916	951,433
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	65,277	-	65,277	-	-	-	155,050	-
<i>Of which:</i>										
B Spending in Annually Managed Expenditure										
-	-	-	65,277	-	65,277	-	-	-	155,050	-
Total Spending in AME										
-	-	-	65,277	-	65,277	-	-	-	155,050	-
Total for Estimate										
91,700	-	91,700	3,351,493	-253,086	3,098,407	1,306,546	-63,800	1,242,746	3,171,966	951,433
<i>Of which:</i>										
Voted Expenditure										
91,700	-	91,700	3,351,493	-253,086	3,098,407	1,306,546	-63,800	1,242,746	3,171,966	951,433
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	3,190,107	3,171,966	2,713,499
Net Capital Requirement	1,242,746	951,433	580,357
Accruals to cash adjustments	-566,846	-490,650	-296,472
<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	-586,846	-640,650	-458,068
New provisions and adjustments to previous provisions	-	-	12,200
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-604
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	20,000	150,000	150,000
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	3,866,007	3,632,749	2,997,384

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	91,700	82,250	74,064
<i>Less:</i>			
Administration DEL Income	-	-	-3,252
Net Administration Costs	91,700	82,250	70,812
Gross Programme Costs	3,351,493	3,326,682	2,988,583
<i>Less:</i>			
Programme DEL Income	-316,886	-253,086	-41,370
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	3,034,607	3,073,596	2,947,213
Total Net Operating Costs	3,126,307	3,155,846	3,018,025
<i>Of which:</i>			
Resource DEL	3,124,830	3,016,916	2,717,407
Capital DEL	-63,800	-16,120	304,526
Resource AME	65,277	155,050	-3,908
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	63,800	16,120	-304,526
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	3,190,107	3,171,966	2,713,499
<i>Of which:</i>			
Resource DEL	3,124,830	3,016,916	2,717,407
Resource AME	65,277	155,050	-3,908
<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)	3,190,107	3,171,966	2,713,499

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-253,086	-189,286	-18,682
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-	-3,252
<i>Of which:</i>			
A Security and Intelligence Agencies	-	-	-3,252
Total Administration	-	-	-3,252
Programme			
Sales of Goods and Services	-253,086	-189,286	-15,430
<i>Of which:</i>			
A Security and Intelligence Agencies	-253,086	-189,286	-15,430
Total Programme	-253,086	-189,286	-15,430
Total Voted Resource Income	-253,086	-189,286	-18,682
Voted Capital DEL	-63,800	-63,800	-26,584
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-644
<i>Of which:</i>			
A Security and Intelligence Agencies	-	-	-644
Other Grants	-63,800	-63,800	-25,940
<i>Of which:</i>			
A Security and Intelligence Agencies	-63,800	-63,800	-25,940
Total Programme	-63,800	-63,800	-26,584
Total Voted Capital Income	-63,800	-63,800	-26,584

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

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

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

Foreign, 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 British International Investment; 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	7,904,373,000	621,000,000	8,525,373,000
Capital	2,644,554,000	-	2,644,554,000
Annually Managed Expenditure			
Resource	560,666,000	-	560,666,000
Capital	200,000,000	-	200,000,000
Total Net Budget			
Resource	8,465,039,000	621,000,000	9,086,039,000
Capital	2,844,554,000	-	2,844,554,000
Non-Budget Expenditure	-		
Net cash requirement	10,450,977,000		

Amounts required in the year ending 31 March 2023 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

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	7,904,373,000	3,724,763,000	4,179,610,000
Capital	2,644,554,000	1,174,500,000	1,470,054,000
Annually Managed Expenditure			
Resource	560,666,000	81,469,000	479,197,000
Capital	200,000,000	290,700,000	-90,700,000
Non-Budget Expenditure	-	-	-
Net cash requirement	10,450,977,000	5,362,987,000	5,087,990,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
536,141	-200,000	336,141	7,712,044	-143,812	7,568,232	2,721,470	-76,916	2,644,554	7,018,718	1,771,895
<i>Of which:</i>										
A Operating Costs, frontline diplomacy and overseas network										
535,313	-200,000	335,313	1,410,732	-129,868	1,280,864	301,179	-21,500	279,679	1,684,427	145,961
B Funding for NDPBs within Departmental Group (Net)										
828	-	828	40,356	-	40,356	-	-	-	40,165	-
C British Council										
-	-	-	184,912	-12,412	172,500	85,875	-	85,875	191,500	11,000
D Regional bilateral programmes										
-	-	-	1,726,723	-	1,726,723	251,897	-	251,897	-	-
E Core multilateral programmes										
-	-	-	1,724,000	-	1,724,000	1,368,000	-	1,368,000	-	-
F Centrally managed programmes										
-	-	-	1,605,742	-1,532	1,604,210	714,519	-55,416	659,103	-	-
G International subscriptions, scholarships and BBC World Service										
-	-	-	279,939	-	279,939	-	-	-	322,530	-
H Conflict, Stability and Security Fund										
-	-	-	739,640	-	739,640	-	-	-	682,653	19,070
<i>Strategic priorities and other programme spending</i>										
-	-	-	-	-	-	-	-	-	4,097,443	1,595,864
Non-voted expenditure										
-	-	-	621,000	-	621,000	-	-	-	842,000	-
<i>Of which:</i>										
I European Union Attributed Aid										
-	-	-	621,000	-	621,000	-	-	-	842,000	-
Total Spending in DEL										
536,141	-200,000	336,141	8,333,044	-143,812	8,189,232	2,721,470	-76,916	2,644,554	7,860,718	1,771,895

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
-	-	-	604,782	-44,116	560,666	200,000	-	200,000	719,506	660,650
<i>Of which:</i>										
J Other central programme and technical costs										
-	-	-	604,782	-44,116	560,666	-	-	-	719,506	-
K British International Investment										
-	-	-	-	-	-	200,000	-	200,000	-	660,650
Total Spending in AME										
-	-	-	604,782	-44,116	560,666	200,000	-	200,000	719,506	660,650
Total for Estimate										
536,141	-200,000	336,141	8,937,826	-187,928	8,749,898	2,921,470	-76,916	2,844,554	8,580,224	2,432,545
<i>Of which:</i>										
Voted Expenditure										
536,141	-200,000	336,141	8,316,826	-187,928	8,128,898	2,921,470	-76,916	2,844,554	7,738,224	2,432,545
Non Voted Expenditure										
-	-	-	621,000	-	621,000	-	-	-	842,000	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	9,086,039	8,580,224	10,535,782
Net Capital Requirement	2,844,554	2,432,545	3,521,077
Accruals to cash adjustments	-858,616	-107,510	-918,955
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-41,184	-40,165	-5,830
Add cash grant-in-aid	41,184	40,165	31,757
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-400,575	-292,604	-259,684
New provisions and adjustments to previous provisions	-747,067	-735,153	-651,259
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-34,305	-36,866	-38,355
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	801,000	-
Use of provisions	323,331	156,113	4,416
Removal of non-voted budget items	-621,000	-842,000	-522,000
<i>Of which:</i>			
Consolidated Fund Standing Services	-621,000	-842,000	-522,000
Other adjustments	-	-	-
Net Cash Requirement	10,450,977	10,063,259	12,615,904

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	536,141	527,051	499,908
<i>Less:</i>			
Administration DEL Income	-200,000	-200,000	-256,405
Net Administration Costs	336,141	327,051	243,503
Gross Programme Costs	10,357,600	9,269,710	12,507,633
<i>Less:</i>			
Programme DEL Income	-143,812	-400,510	-88,661
Programme AME Income	-44,116	-39,906	-36,762
Non-budget income	-1,700	-800	-
Net Programme Costs	10,167,972	8,828,494	12,382,210
Total Net Operating Costs	10,504,113	9,155,545	12,625,713
<i>Of which:</i>			
Resource DEL	7,581,042	6,862,605	9,391,988
Capital DEL	2,040,774	1,418,121	2,611,931
Resource AME	883,997	875,619	621,794
Capital AME	-	-	-
Non-budget	-1,700	-800	-
<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	-2,040,774	-1,418,121	-2,611,931
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	1,700	800	-
Other adjustments	621,000	842,000	522,000
Total Resource Budget	9,086,039	8,580,224	10,535,782
<i>Of which:</i>			
Resource DEL	8,525,373	7,860,718	9,918,404
Resource AME	560,666	719,506	617,378
<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)	9,086,039	8,580,224	10,535,782

Part III: Note B - Analysis of Departmental Income

	£'000		
	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-343,812	-600,510	-345,066
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-200,000	-200,000	-228,694
<i>Of which:</i>			
A Operating Costs, frontline diplomacy and overseas network	-200,000	-200,000	-228,694
Interest and Dividends	-	-	-2,100
<i>Of which:</i>			
A Operating Costs, frontline diplomacy and overseas network	-	-	-2,100
Other Income	-	-	-25,611
<i>Of which:</i>			
A Operating Costs, frontline diplomacy and overseas network	-	-	-25,611
Total Administration	-200,000	-200,000	-256,405
Programme			
Sales of Goods and Services	-142,280	-116,510	-86,145
<i>Of which:</i>			
A Operating Costs, frontline diplomacy and overseas network	-129,868	-98,098	-81,460
C British Council	-12,412	-12,412	-
H Conflict, Stability and Security Fund	-	-6,000	-4,338
Strategic priorities and other programme spending	-	-	-347
Interest and Dividends	-1,532	-	-3,260
<i>Of which:</i>			
F Centrally managed programmes	-1,532	-	-
Strategic priorities and other programme spending	-	-	-3,260
Other Grants	-	-284,000	-
<i>Of which:</i>			
Strategic priorities and other programme spending	-	-284,000	-
Other Income	-	-	744
<i>Of which:</i>			
A Operating Costs, frontline diplomacy and overseas network	-	-	-80
Strategic priorities and other programme spending	-	-	824
Total Programme	-143,812	-400,510	-88,661
Voted Resource AME	-44,116	-39,906	-36,762
<i>Of which:</i>			
Programme			
Other Income	-44,116	-39,906	-36,762
<i>Of which:</i>			
J Other central programme and technical costs	-44,116	-39,906	-36,762
Total Programme	-44,116	-39,906	-36,762
Total Voted Resource Income	-387,928	-640,416	-381,828

Part III: Note B - Analysis of Departmental Income

	£'000		
	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Capital DEL	-76,916	-110,003	-83,625
<i>Of which:</i>			
Programme			
Sales of Assets	-21,500	-40,200	-11,103
<i>Of which:</i>			
A Operating Costs, frontline diplomacy and overseas network	-21,500	-40,200	-11,076
<i>Strategic priorities and other programme spending</i>	-	-	-27
Other Income	-	-	-72,522
<i>Of which:</i>			
<i>Strategic priorities and other programme spending</i>	-	-	-72,522
Repayments	-55,416	-69,803	-
<i>Of which:</i>			
F Centrally managed programmes	-55,416	-	-
<i>Strategic priorities and other programme spending</i>	-	-69,803	-
Total Programme	<u>-76,916</u>	<u>-110,003</u>	<u>-83,625</u>
 Total Voted Capital Income	 <u>-76,916</u>	 <u>-110,003</u>	 <u>-83,625</u>

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

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

	£'000					
	2022-23 Plans		2021-22 Provisions		2020-21 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)	-1,700	-1,700	-800	-800	-	-
Total	-1,700	-1,700	-800	-800	-	-

Detailed description of CFER sources

	£'000					
	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Interest payments for the British Council loan.	-1,700	-1,700	-800	-800	-	-
Total	-1,700	-1,700	-800	-800	-	-

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 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:

Prof. Robin Mason Commonwealth Scholarship Commission

Ekpe Attah Independent Commission for Aid Impact

Merethe Borge Macleod Great Britain China Centre

John Raine CMG OBE Marshall Aid Commemoration Commission

Anthony Smith Westminster Foundation for Democracy

Sir 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	27,668		27,668
B	Great Britain China Centre	500		500
B	Independent Commission of Aid Impact	3,816		3,816
B	Marshall Aid Commemoration Commission	2,700		2,700
B	Westminster Foundation for Democracy	6,500		6,500
Total		41,184	-	41,184

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Callable Capital: African Development Bank	2,545,159
Callable Capital: Asian Development Bank	2,194,988
Callable Capital: Caribbean Development Bank	90,582
Callable Capital: Inter-American Development Bank	1,175,151
Callable Capital: Multilateral Investment Guarantee Agency	55,560
Callable Capital: International Bank for Reconstruction and Development	8,407,612
Callable Capital: International Bank for Reconstruction and Development maintenance of value	46,985
Guarantee: EIB lending	187,988
Guarantee: Iraq IBRD loan guarantee	295,119
Guarantee: Jordan IBRD loan guarantee	298,999
Guarantee: Egypt IBRD loan guarantee	142,522
Callable Capital: PIDG GuarantCo	130,000
Cabi Pension Deficit Liability	32,259
Various legal disputes	62,389
Indemnity: Commissioner of British Virgin Islands	3,000
Indemnity: indemnities given by the British Council to the owners of objects exhibited overseas for loss or damage	450
Guarantee: Gibraltar loan guarantee	300,000

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
G	United Nations Regular Budget	78,700
G	North Atlantic Treaty Organisation (NATO) Civil Budget	41,800
G	Council of Europe	29,000
G	Organisation for Economic Co-operation and Development (OECD)	12,500
G	Commonwealth Secretariat core contribution	5,600
G	United Nations Educational, Scientific and Cultural Organisation (UNESCO)	4,800
G	OSCE Unified Budget	4,800
G	Commonwealth for Technical Cooperation (CFTC) voluntary contribution	4,200
G	United Nations Office of the High Commissioner for Human Rights (OHCHR)	3,000
G	Commonwealth voluntary Extra Budgetary Resources (EBR) programmes	1,300
G	Commonwealth Foundation assessed core contribution	1,100
G	Commonwealth Youth Programme assessed contribution	1,000

Department for Levelling Up, Housing and Communities

Introduction

1. The Department for Levelling Up, Housing and Communities leads the government's mission to level up opportunity across the United Kingdom by supporting communities to thrive, making them great places to live and work. Our work includes investing in local areas to drive growth and create jobs, delivering the homes our country needs, supporting our community and faith groups, and overseeing local government, planning and building safety. We work to strengthen the Union to ensure that its benefits, and the impact of levelling up across all parts of the UK, are clear and visible to all citizens. Our priority outcomes for 2022-25 will be published as part of the Outcome Delivery Plan.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit - Housing and Communities			
Resource	3,092,553,000	7,700,000	3,100,253,000
Capital	9,583,853,000	-	9,583,853,000
Departmental Expenditure Limit - Local Government			
Resource	11,765,870,000	-	11,765,870,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	15,097,975,000	-	15,097,975,000
Capital	-	-	-
Total Net Budget			
Resource	29,956,398,000	7,700,000	29,964,098,000
Capital	9,583,853,000	-	9,583,853,000
Non-Budget Expenditure	-		
Net Cash Requirement	32,242,272,000		

Amounts required in the year ending 31 March 2023 for expenditure by Department for Levelling Up, Housing and Communities on:

Departmental Expenditure Limit - Housing and CommunitiesExpenditure 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 (EU) 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; 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 Department 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.

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 EU 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 Department; 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 Department for Levelling Up, Housing and Communities, its ALBs, and associated offices, ensuring that they deliver on the Department's objectives.

Administration and operation of the department in connection with maintaining the integrity of the Union, and sustaining a flourishing democracy.

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; EU 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 Department; research and development programmes.

Exiting the EU and net spending by ALBs and public corporations, including Homes England.

Delivery of the Building Safety portfolio and 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 Department; purchase and management of exchange rate contracts to hedge exposure risk; financial transactions devolved to and delivered by local authorities.

Administration of the Department for Levelling Up, Housing and Communities, its ALBs, and associated offices, ensuring that they deliver on the Department's objectives and any activities listed in the expenditure section.

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

Deposits forfeited by candidates in an election.

Insurance schemes.

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 for future liabilities, 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 Department 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.

Department for Levelling Up, Housing and Communities will account for this Estimate.

			£
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit - Housing and Communities			
Resource	3,092,553,000	1,345,146,000	1,747,407,000
Capital	9,583,853,000	4,344,988,000	5,238,865,000
Departmental Expenditure Limit - Local Government			
Resource	11,765,870,000	7,861,738,000	3,904,132,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	15,097,975,000	6,858,706,000	8,239,269,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	32,242,272,000	16,101,906,000	16,140,366,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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 DEL - Housing and Communities										
Voted expenditure										
353,868	-10,633	343,235	2,761,181	-11,863	2,749,318	9,597,318	-13,465	9,583,853	2,995,984	7,351,582
<i>Of which:</i>										
A Local Government and Public Services										
-	-	-	152,589	-	152,589	144,898	-13,465	131,433	170,679	76,354
B Housing and Planning										
-	-	-	1,569,511	-11,863	1,557,648	1,999,741	-	1,999,741	1,774,431	948,530
C Local Growth and Devolution										
-	-	-	560,014	-	560,014	1,059,249	-	1,059,249	361,560	1,560,858
D Elections, Union and Constitution										
-	-	-	29,516	-	29,516	-	-	-	-	-
E Supporting Families										
-	-	-	208,900	-	208,900	750	-	750	168,255	-
F Research, Data and Trading Funds										
-	-	-	7,200	-	7,200	9,300	-	9,300	11,993	9,508
G DLUHC Staff, Building and Infrastructure Costs										
267,947	-10,633	257,314	2,059	-	2,059	13,444	-	13,444	276,004	21,418
H Departmental Unallocated Provision										
-	-	-	88,948	-	88,948	-	-	-	-	-
I Local Government and Public Services (ALB)(Net)										
18,241	-	18,241	-	-	-	1,869	-	1,869	17,995	303
J Housing and Planning (ALB)(Net)										
67,680	-	67,680	142,444	-	142,444	6,368,067	-	6,368,067	215,067	4,734,611
Non-voted expenditure										
-	-	-	7,700	-	7,700	-	-	-	90,900	-
<i>Of which:</i>										
K Elections										
-	-	-	7,700	-	7,700	-	-	-	90,900	-
Total Spending in DEL - Housing and Communities										
353,868	-10,633	343,235	2,768,881	-11,863	2,757,018	9,597,318	-13,465	9,583,853	3,086,884	7,351,582
Spending in DEL - Local Government										
Voted expenditure										
-	-	-	11,765,870	-	11,765,870	-	-	-	21,453,546	-
<i>Of which:</i>										
L Revenue Support Grant										
-	-	-	1,672,058	-	1,672,058	-	-	-	1,621,562	-
M Other Grants and Payments										
-	-	-	10,006,342	-	10,006,342	-	-	-	19,795,102	-
N Business Rates Retention										
-	-	-	87,470	-	87,470	-	-	-	36,882	-
Total Spending in DEL - Local Government										
-	-	-	11,765,870	-	11,765,870	-	-	-	21,453,546	-

Part II: Subhead detail

£'000

2022-23 Plans						2021-22 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										
-	-	-	17,723,071	-2,625,096	15,097,975	-	-	-	10,845,070	-
<i>Of which:</i>										
O Local Government and Public Services										
-	-	-	-19,254	-	-19,254	-	-	-	-18,976	-
P Housing and Planning										
-	-	-	106,367	-	106,367	-	-	-	194,285	-
Q Local Growth and Devolution										
-	-	-	5,000	-	5,000	-	-	-	11,000	-
R DLUHC Staff, Building and Infrastructure Costs										
-	-	-	-168	-	-168	-	-	-	1,154	-
S Non-Domestic Rates Outturn Adjustments										
-	-	-	350,000	-	350,000	-	-	-	350,000	-
T Local Government and Public Services (ALB)(Net)										
-	-	-	-1,716	-	-1,716	-	-	-	4,599	-
U Housing and Planning (ALB)(Net)										
-	-	-	1,477,926	-	1,477,926	-	-	-	1,675,418	-
V Business Rates Retention										
-	-	-	15,804,916	-2,625,096	13,179,820	-	-	-	12,735,221	-
<i>Other Grants and Payments</i>										
-	-	-	-	-	-	-	-	-	-4,109,631	-
<i>Research, Data and Trading Funds</i>										
-	-	-	-	-	-	-	-	-	2,000	-
Total Spending in AME										
-	-	-	17,723,071	-2,625,096	15,097,975	-	-	-	10,845,070	-
Total for Estimate										
353,868	-10,633	343,235	32,257,822	-2,636,959	29,620,863	9,597,318	-13,465	9,583,853	35,385,500	7,351,582
<i>Of which:</i>										
Voted Expenditure										
353,868	-10,633	343,235	32,250,122	-2,636,959	29,613,163	9,597,318	-13,465	9,583,853	35,294,600	7,351,582
Non-voted Expenditure										
-	-	-	7,700	-	7,700	-	-	-	90,900	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	29,964,098	35,385,500	40,244,181
Net Capital Requirement	9,583,853	7,351,582	9,096,368
Accruals to cash adjustments	-7,297,979	-3,365,408	-17,317,753
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-8,074,511	-6,647,993	-5,750,703
Add cash grant-in-aid	4,329,346	2,966,934	4,770,371
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-146,871	-216,037	-6,970
New provisions and adjustments to previous provisions	-304	-10,335	-12,706
Departmental Unallocated Provision	-88,948	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-11,409,138	-7,507,355	-16,339,870
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	8,072,925	8,021,629	-
Use of provisions	19,522	27,749	22,125
Removal of non-voted budget items	-7,700	-90,900	5,485
<i>Of which:</i>			
Consolidated Fund Standing Services	-7,700	-90,900	5,485
Other adjustments	-	-	-
Net Cash Requirement	32,242,272	39,280,774	32,028,281

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

	£'000		
	2022-23	2021-22	2020-21
	Plans	Provisions	Outturn
Gross Administration Costs	326,583	328,309	248,388
<i>Less:</i>			
Administration DEL (Housing and Communities) Income	-10,633	-10,633	-11,357
Administration DEL (Local Government) Income	-	-	-
Net Administration Costs	315,950	317,676	237,031
Gross Programme Costs	35,901,570	46,902,321	47,826,559
<i>Less:</i>			
Programme DEL (Housing and Communities) Income	-11,863	-591,967	-1,166,696
Programme DEL (Local Government) Income	-	-41,298	-20,863
Programme AME Income	-2,625,096	-8,713,423	-1,822,308
Non-budget income	-183,000	-183,000	-180,826
Net Programme Costs	33,081,611	37,372,633	44,635,866
Total Net Operating Costs	33,397,561	37,690,309	44,872,897
<i>Of which:</i>			
Resource DEL (Housing and Communities)	2,982,560	3,052,528	2,668,292
Resource DEL (Local Government)	11,765,870	21,453,546	20,906,596
Capital DEL (Housing and Communities)	5,964,755	4,464,810	4,793,281
Capital DEL (Local Government)	-	-	-
Resource AME	15,145,414	10,900,116	16,685,554
Capital AME	-	-	-
Non-budget	-2,461,038	-1,965,691	-180,826
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	88,948	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-3,503,717	-2,284,119	-4,612,455
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	2,461,038	1,965,691	180,826
Other adjustments	-2,479,732	-1,986,381	-197,087
Total Resource Budget	29,964,098	35,385,500	40,244,181
<i>Of which:</i>			
Resource DEL (Housing and Communities)	3,100,253	3,086,884	2,709,558
Resource DEL (Local Government)	11,765,870	21,453,546	20,906,596
Resource AME	15,097,975	10,845,070	16,628,027
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	29,964,098	35,385,500	40,244,181

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL - Housing and Communities	-22,496	-29,600	-255,843
<i>Of which:</i>			
Administration			
EU Grants Received	-	-	-8,920
<i>Of which:</i>			
G DLUHC Staff, Building and Infrastructure Costs	-	-	-8,920
Sales of Goods and Services	-	-	-2,437
<i>Of which:</i>			
G DLUHC Staff, Building and Infrastructure Costs	-	-	-2,437
Other Income	-10,633	-10,633	-
<i>Of which:</i>			
G DLUHC Staff, Building and Infrastructure Costs	-10,633	-10,633	-
Total Administration	-10,633	-10,633	-11,357
Programme			
EU Grants Received	-	-	-219,027
<i>Of which:</i>			
C Local Growth and Devolution	-	-	-219,027
Sales of Goods and Services	-11,863	-12,327	-17,111
<i>Of which:</i>			
B Housing and Planning	-11,863	-12,327	-16,939
G DLUHC Staff, Building and Infrastructure Costs	-	-	-172
Interest and Dividends	-	-	-5,656
<i>Of which:</i>			
B Housing and Planning	-	-	-5,656
Other Income	-	-6,640	-2,692
<i>Of which:</i>			
A Local Government and Public Services	-	-	-212
B Housing and Planning	-	-6,640	-552
C Local Growth and Devolution	-	-	-314
G DLUHC Staff, Building and Infrastructure Costs	-	-	-1,614
Total Programme	-11,863	-18,967	-244,486
Voted Resource DEL - Local Government	-	-41,298	-14,480
Programme			
Other Grants	-	-41,298	-14,480
<i>Of which:</i>			
M Other Grants and Payments	-	-41,298	-14,480
Total Programme	-	-41,298	-14,480

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource AME	-2,625,096	-8,713,423	-1,822,308
<i>Of which:</i>			
Programme			
Other Grants	-2,625,096	-8,713,423	-1,822,308
<i>Of which:</i>			
Other Grants and Payments	-	-5,653,502	-
V Business Rates Retention	-2,625,096	-3,059,921	-1,822,308
Total Programme	-2,625,096	-8,713,423	-1,822,308
Total Voted Resource Income	-2,647,592	-8,784,321	-2,092,631
Voted Capital DEL	-13,465	-615,441	-996,525
<i>Of which:</i>			
Programme			
EU Grants Received	-	-	-346,471
<i>Of which:</i>			
C Local Growth and Devolution	-	-	-346,471
Sales of Goods and Services	-	-	-1,000
<i>Of which:</i>			
F Research, Data and Trading Funds	-	-	-1,000
Other Grants	-	-573,000	-581,122
<i>Of which:</i>			
B Housing and Planning	-	-573,000	-579,324
C Local Growth and Devolution	-	-	-1,619
G DLUHC Staff, Building and Infrastructure Costs	-	-	-179
Other Income	-	-	-834
<i>Of which:</i>			
C Local Growth and Devolution	-	-	-834
Repayments	-13,465	-42,441	-67,098
<i>Of which:</i>			
A Local Government and Public Services	-13,465	-42,272	-66,331
C Local Growth and Devolution	-	-169	-
F Research, Data and Trading Funds	-	-	-767
Total Programme	-13,465	-615,441	-996,525
Total Voted Capital Income	-13,465	-615,441	-996,525

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					
	2022-23 Plans		2021-22 Provisions		2020-21 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)	-2,461,038	-2,461,038	-1,965,691	-1,965,691	-180,826	-180,826
Total	-2,461,038	-2,461,038	-1,965,691	-1,965,691	-180,826	-180,826

Detailed description of CFER sources

	£'000					
	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Capital Pooled Housing Receipts	-183,000	-183,000	-183,000	-183,000	-180,826	-180,826
HCA Housing Supply: Help to Buy	-2,272,311	-2,272,311	-1,774,157	-1,774,157	-	-
HCA Housing Supply: First Buy	-5,727	-5,727	-8,534	-8,534	-	-
Total	-2,461,038	-2,461,038	-1,965,691	-1,965,691	-180,826	-180,826

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:

Peter Denton	Homes England
Nigel Ellis	Commission for Local Administration in England
Anthony Essien	The Leasehold Advisory Service
Antonio Masella	Valuation Tribunal Service
Richard Blakeway	The Housing Ombudsman
Fiona MacGregor	Regulator for 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
I	Commission for Local Administration in England	12,669	75	12,734
I	Valuation Tribunal Service	5,572	1,794	5,302
J	Homes England	197,175	6,365,878	4,298,786
J	The Housing Ombudsman	1,219	1,139	-
J	The Leasehold Advisory Service	1,946	-	1,900
J	Regulator of Social Housing	9,784	1,050	10,624
T	Commission for Local Administration in England	-1,312	-	-
T	Valuation Tribunal Service	-404	-	-
U	Homes England	1,482,729	-	-
U	The Housing Ombudsman	-4,728	-	-
U	Regulator of Social Housing	-75	-	-
Total		1,704,575	6,369,936	4,329,346

Part III: Note F - Accounting Policy changes

From 1 April 2022 the Department will be recognising right of use assets under IFRS16. This new standard amends the accounting for lessees, removing the distinction between recognising an operating lease (off balance sheet) and a finance lease (on balance sheet). The new standard requires recognition of all qualifying leases on balance sheet. The result will be recognition of a right to use asset, measured at the present value of future lease payments, with a matching liability. The pattern of recognition of the expenditure will result in depreciation of the right to use asset and an associated finance cost being recognised.

The Department will be using IFRS4 - Insurance Contracts for the first time.

Part III: Note J - Staff Benefits

The Exceptional Performance and Instant Reward Scheme is open to all DLUHC 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, DLUHC 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
The Government Legal Department (GLD) manages litigation cases on behalf of the Department. Litigation costs may be incurred following unsuccessful attempts to resist some of those challenges.	397
Claim for repair or repurchase of defective Right to Buy homes sold by local authorities between 1980 and 1985.	250 to 750
Potential liabilities to the EC arising from current European legislation.	Unquantifiable
Potential losses arising from inability to recover ineligible expenditure arising as a result of the closure of ERDF 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
Homes England: The freeholds of several hundred properties on two estates in Washington were transferred to Sunderland City Council on 1 April 1997. The transfer was subject to a Homes England indemnity valid for a period of 30 years against costs which may be incurred in remedying shale related defects. This indemnity was issued with the approval of the Department. The extent of the potential liability will only be known once any defects are identified. No claims have yet been notified under this indemnity.	Unquantifiable
Homes England: At 31 March 2021, the West Sussex Pension Scheme had 11 active members. When the last active member leaves the scheme, the obligation to pay an exit debt will be crystallised. The timing and value of any exit debt due in the future is not yet known.	Unquantifiable
Homes England: Homes England is potentially liable for miscellaneous claims by developers, contractors and individuals in respect of costs and claims not allowed for in development agreements, construction contracts, grants and claims such as Compulsory Purchase Orders. Payment, if any, against these claims may depend on lengthy and complex litigation and potential final settlements cannot be determined with any certainty at this time. As claims reach a more advanced stage they are considered in detail and specific provisions are made in respect of those liabilities to the extent that payment is considered probable.	Unquantifiable
Planning Inspectorate: Litigation costs may be incurred following unsuccessful attempts to resist a High Court challenge to an Inspector's decision. The timing and value of such awards are difficult to predict.	70

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Planning Inspectorate: Ex-gratia payments which may possibly be made to appellants or other appeal parties who have incurred abortive appeal costs following an error made by a member of the Inspectorate's staff.	188
Following the European Commission audit of the European Regional Development Fund, one project in the sample has been identified as ineligible. Because of this, the process is to extrapolate the percentage level of error (100% in this case) to the full audit sample, estimated at £15.4m. Once the £15.4m is added to the ERDF programme error rate this will result in the Total Error rate being above 2%. This may result in a fine, but both whether the fine will arise, and its value, are not yet certain. To reduce the Total Error rate below the 2%, we may be able to make a "self-correction", estimated at £15.4m. Should this "self-correction" not be made in future years then the Department may need to recognise the cost of a fine.	15,400
Parliamentary Contingent Liabilities that have been disclosed to Parliament and are disclosed in the Accountability Report but are not disclosed under IFRS as the probability is considered remote:	
The Department operates a guarantee scheme for the affordable housing sector (AHGS), and at the accounting date £3.2 billion has been drawn down and is covered by the guarantee scheme. The AHGS closed to applicants in March 2016 and the programme is now in the portfolio management and monitoring phase, meaning there will be no new applicants or approvals. Therefore, there will be no further drawing against this scheme. The financial guarantees as at 31 December 2021 are recognised in the Statement of Financial Position with a value of £28.6 million.	28,551
The Department has provided a guarantee scheme for the private rented sector, guaranteeing debt of no more than £3.5 billion. At 31 December 2021, the Department has approved borrowing of circa £1.8 billion of which £1.6 billion has been drawn down and is covered by the guarantee scheme. The guarantees have been valued in accordance with IFRS 9 and have been recognised as a financial guarantee in the Statement of Financial Position as at 31 December 2021 with a value of £89.8 million.	89,776
On the 7 May 2019, the Department launched the ENABLE Build guarantee scheme, guaranteeing debt of no more than £1 billion. No approved borrowing had been drawn down at the reporting date.	
In 2019-20, the Department provided a letter of comfort to the Queen Elizabeth II Conference Centre to confirm that a loan will be provided if required, in accordance with the Framework Agreement between the Department and the trading fund. The Department laid a Statutory Instrument on the 8th June 2021 to increase the trading fund's borrowing limit from £2 million to £12 million. At 31 March 2022, the Department had loaned the trading fund £4,579,000.	4,579
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 building safety remediation action, the Department has indemnified the Joint Inspection Team (JIT) for professional indemnity and for death and personal injury claims resulting from their advice. The local authority retains responsibility for decisions on enforcement. The indemnity is unquantifiable and will continue for the duration of the period over which the JIT operates and 6 years thereafter for professional indemnity, and 125 years for death and personal injury.</p>	Unquantifiable
<p>The Department provides letters of comfort to ALBs in relation to their pension scheme liabilities. Ebbsfleet Development Corporation is no longer part of the Departmental Group for accounting purposes but the Department continues to be responsible for governance arrangements and the letter of comfort continues to be in place.</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 2021 are to:
Grow and Level Up the Economy - by improving connectivity across the UK and enhancing the transport network on time and on budget;
Improve Transport for the User - ensure that the transport system is safe, reliable, joined up and inclusive to build passenger and supply chain confidence following Covid-19 and reflect evolving travel patterns and demands;
Reduce Environmental Impacts - tackle climate change and improve air quality by decarbonising transport.
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 National Highways 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 and public corporations) in pursuit of the functions reflected in the section headings. It also provides for administrative expenditure by those bodies used in implementing and evaluating policy and on central services.
5. The expenditure is broken down between resource and capital, and resource provision is further sub-divided between administration and programme spend. Part I of the Estimate sets out the control totals and descriptions of spending, some of which are replicated in the Supply legislation. Part II provides a more detailed breakdown of those control limits and explain how the cash requirement is derived. Part III contains various tables and notes that provide supplementary and background information.
6. The single net cash requirement is not split by DEL/AME or any other budgetary limits.
7. Further details about the expenditure of the Department for Transport can be found in the Annual Report and Accounts 2021-22 to be published in the summer.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	16,606,458,000	11,804,000	16,618,262,000
Capital	20,127,410,000	19,400,000	20,146,810,000
Annually Managed Expenditure			
Resource	4,981,239,000	-5,052,000	4,976,187,000
Capital	-326,989,000	-	-326,989,000
Total Net Budget			
Resource	21,587,697,000	6,752,000	21,594,449,000
Capital	19,800,421,000	19,400,000	19,819,821,000
Non-Budget Expenditure	-		
Net cash requirement	31,810,524,000		

Amounts required in the year ending 31 March 2023 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. Rail reform.

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. Fees for use of clean air zones central services.

Part I (continued)

Annually Managed Expenditure:Expenditure arising from:

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

Income arising from:

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

Department for Transport will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
Departmental Expenditure Limit			
Resource	16,606,458,000	9,450,789,000	7,155,669,000
Capital	20,127,410,000	8,739,389,000	11,388,021,000
Annually Managed Expenditure			
Resource	4,981,239,000	1,993,748,000	2,987,491,000
Capital	-326,989,000	157,610,000	-484,599,000
Non-Budget Expenditure	-	-	-
Net cash requirement	31,810,524,000	16,630,414,000	15,180,110,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
383,707	-8,962	374,745	17,730,314	-1,498,601	16,231,713	20,127,410	-	20,127,410	20,881,682	19,420,864
<i>Of which:</i>										
A Tolled Crossings										
-	-	-	5,780	-150,828	-145,048	675	-	675	-101,641	568
B Local Authority Transport										
-	-	-	377,028	-	377,028	1,481,232	-	1,481,232	476,653	1,662,491
C National Highways (net)										
45,000	-	45,000	2,451,967	-	2,451,967	3,745,700	-	3,745,700	2,595,725	3,045,722
D Funding of Other ALBs (net)										
980	-	980	-30,744	-	-30,744	54,800	-	54,800	-1,465	30,643
E Other Railways										
-	-	-	681,476	-292,189	389,287	132,772	-	132,772	161,204	113,814
F Sustainable Travel										
-	-	-	163,626	-8,829	154,797	758,717	-	758,717	159,150	987,192
G Bus Subsidies & Concessionary Fares										
-	-	-	674,747	-4,500	670,247	216,560	-	216,560	811,401	289,534
H GLA Transport Grants										
-	-	-	202,112	-	202,112	3,868	-	3,868	2,106,465	5,000
I Crossrail										
-	-	-	175,500	-	175,500	107,000	-	107,000	-27,587	547,100
J Aviation, Maritime, Security and Safety										
-	-	-	197,042	-54,717	142,325	56,959	-	56,959	242,602	303,109
K Maritime and Coastguard Agency										
8,829	-548	8,281	397,956	-	397,956	77,251	-	77,251	389,891	61,184
L Motoring Agencies										
-	-	-	1,074,204	-960,613	113,591	73,324	-	73,324	154,033	123,363
M Science, Research and Support Functions										
-	-	-	30,980	-	30,980	19,432	-	19,432	28,369	22,334
N Central Administration										
325,417	-8,414	317,003	101,928	-26,925	75,003	48,505	-	48,505	460,376	44,254
O Support for Passenger Rail Services										
-	-	-	2,736,704	-	2,736,704	4,000	-	4,000	5,670,835	464,182
P High Speed Rail										
-	-	-	70,690	-	70,690	720,440	-	720,440	18,497	254,469
Q Transport Development Fund										
-	-	-	66,620	-	66,620	1,415,800	-	1,415,800	44,724	850,000
R High Speed Two Limited (net)										
3,143	-	3,143	48,785	-	48,785	5,011,494	-	5,011,494	279,875	4,907,893
S East West Rail Company Limited (net)										
338	-	338	98,892	-	98,892	250	-	250	82,526	316

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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
T Network Rail (net)										
-	-	-	8,205,021	-	8,205,021	6,198,631	-	6,198,631	7,330,049	5,707,696
Non-voted expenditure										
-3,416	-	-3,416	15,220	-	15,220	19,400	-	19,400	15,036	-
<i>Of which:</i>										
U Funding of Other ALBs (net)										
-3,416	-	-3,416	15,220	-	15,220	19,400	-	19,400	15,036	-
Total Spending in DEL										
380,291	-8,962	371,329	17,745,534	-1,498,601	16,246,933	20,146,810	-	20,146,810	20,896,718	19,420,864
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	5,045,747	-64,508	4,981,239	-326,989	-	-326,989	4,431,042	350,245
<i>Of which:</i>										
V National Highways (net)										
-	-	-	10,000	-	10,000	50,000	-	50,000	2,897	89,025
W Network Rail (net)										
-	-	-	4,536,885	-	4,536,885	-	-	-	3,983,416	-
X Funding of Other ALBs (net)										
-	-	-	111,809	-	111,809	-	-	-	101,645	-
Y Other Railways										
-	-	-	296,010	-64,508	231,502	-	-	-	230,752	-
Z Aviation, Maritime, Security and Safety										
-	-	-	-1,066	-	-1,066	-23,333	-	-23,333	-1,421	-11,667
AA Maritime and Coastguard Agency										
-	-	-	1,000	-	1,000	-	-	-	13,510	-
AB Motoring Agencies										
-	-	-	-5,391	-	-5,391	-	-	-	-2,310	-
AC Central Administration										
-	-	-	96,000	-	96,000	-	-	-	96,106	-
AD High Speed Rail										
-	-	-	-	-	-	-354,656	-	-354,656	1,446	267,887
AE East West Rail Company Limited (net)										
-	-	-	500	-	500	1,000	-	1,000	5,001	-
<i>High Speed Two Limited (net)</i>										
-	-	-	-	-	-	-	-	-	-	5,000
Non-voted expenditure										
-	-	-	-5,052	-	-5,052	-	-	-	-491	-
<i>Of which:</i>										
AF Funding of Other ALBs (net)										
-	-	-	-5,052	-	-5,052	-	-	-	-491	-
Total Spending in AME										
-	-	-	5,040,695	-64,508	4,976,187	-326,989	-	-326,989	4,430,551	350,245

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
380,291	-8,962	371,329	22,786,229	-1,563,109	21,223,120	19,819,821	-	19,819,821	25,327,269	19,771,109
<i>Of which:</i>										
Voted Expenditure										
383,707	-8,962	374,745	22,776,061	-1,563,109	21,212,952	19,800,421	-	19,800,421	25,312,724	19,771,109
Non Voted Expenditure										
-3,416	-9,476	-3,416	10,168	-55,230	10,168	19,400	-10,668	19,400	14,545	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	21,594,449	25,327,269	25,110,301
Net Capital Requirement	19,819,821	19,771,109	17,187,591
Accruals to cash adjustments	-9,577,594	-8,004,232	-6,769,739
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-30,544,451	-28,163,512	-22,703,736
Add cash grant-in-aid	19,933,991	18,246,636	15,780,000
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-211,555	-328,538	-189,634
New provisions and adjustments to previous provisions	-100,465	-139,561	10,883
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-67,289	-54,935	53,497
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	635,000	-
Increase (-) / Decrease (+) in creditors	833,784	1,544,555	-
Use of provisions	578,391	256,123	279,251
Removal of non-voted budget items	-26,152	-14,545	-13,879
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-26,152	-14,545	-13,879
Net Cash Requirement	31,810,524	37,079,601	35,514,274

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	380,291	372,395	311,736
<i>Less:</i>			
Administration DEL Income	-8,962	-12,153	-17,232
Net Administration Costs	371,329	360,242	294,504
Gross Programme Costs	26,385,510	30,670,861	29,185,186
<i>Less:</i>			
Programme DEL Income	-1,498,601	-1,533,316	-967,333
Programme AME Income	-64,508	-79,524	-50,125
Non-budget income	-	-	-
Net Programme Costs	24,822,401	29,058,021	28,167,728
Total Net Operating Costs	25,193,730	29,418,263	28,462,232
<i>Of which:</i>			
Resource DEL	16,570,424	20,856,808	23,630,653
Capital DEL	3,599,281	4,090,994	3,351,787
Resource AME	5,024,025	4,470,461	1,479,792
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	-3,599,281	-4,090,994	-3,351,787
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-144
Total Resource Budget	21,594,449	25,327,269	25,110,301
<i>Of which:</i>			
Resource DEL	16,618,262	20,896,718	23,670,981
Resource AME	4,976,187	4,430,551	1,439,320
<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)	21,594,449	25,327,269	25,110,301

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-1,507,563	-1,535,469	-974,666
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-8,962	-12,063	-16,464
<i>Of which:</i>			
K Maritime and Coastguard Agency	-548	-143	-553
N Central Administration	-8,414	-11,920	-15,911
Other Income	-	-90	-768
<i>Of which:</i>			
N Central Administration	-	-90	-768
Total Administration	-8,962	-12,153	-17,232
Programme			
EU Grants Received	-51,300	-42,304	-23,912
<i>Of which:</i>			
J Aviation, Maritime, Security and Safety	-51,300	-42,304	-23,912
Sales of Goods and Services	-985,879	-962,376	-550,717
<i>Of which:</i>			
A Tolled Crossings	-150,828	-111,217	-115,692
E Other Railways	-237,802	-173,803	-82,668
F Sustainable Travel	-8,829	-1,859	-2,846
G Bus Subsidies & Concessionary Fares	-4,500	-	-
I Crossrail	-	-	-14
J Aviation, Maritime, Security and Safety	-3,417	-2,141	-48,920
K Maritime and Coastguard Agency	-	-16,392	-13,137
L Motoring Agencies	-578,385	-656,713	-285,411
M Science, Research and Support Functions	-	-	-601
N Central Administration	-2,118	-251	-252
O Support for Passenger Rail Services	-	-	-1,176
Interest and Dividends	-4,000	-57,378	-12,988
<i>Of which:</i>			
A Tolled Crossings	-	-24,000	-
E Other Railways	-	-40	-
I Crossrail	-	-28,922	-2,569
N Central Administration	-4,000	-4,416	-10,419
Other Grants	-4,860	-4,814	-
<i>Of which:</i>			
L Motoring Agencies	-4,860	-4,814	-
Other Income	-452,562	-456,092	-369,469
<i>Of which:</i>			
B Local Authority Transport	-	-20	-
E Other Railways	-54,387	-54,387	-55,343
F Sustainable Travel	-	-	-962
G Bus Subsidies & Concessionary Fares	-	-4,800	-2,915
J Aviation, Maritime, Security and Safety	-	-13	-5,342

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
L Motoring Agencies	-377,368	-339,215	-279,650
N Central Administration	-20,807	-23,011	-21,012
O Support for Passenger Rail Services	-	-34,646	-4,235
P High Speed Rail	-	-	-10
Taxation	-	-352	-348
<i>Of which:</i>			
L Motoring Agencies	-	-352	-348
Total Programme	-1,498,601	-1,523,316	-957,434
Voted Resource AME	-64,508	-79,524	-50,125
<i>Of which:</i>			
Programme			
Interest and Dividends	-64,508	-79,524	-50,125
<i>Of which:</i>			
Y Other Railways	-64,508	-78,103	-48,399
Z Aviation, Maritime, Security and Safety	-	-1,421	-1,726
Total Programme	-64,508	-79,524	-50,125
Total Voted Resource Income	-1,572,071	-1,614,993	-1,024,791
Voted Capital DEL	-	-284,402	-112,357
<i>Of which:</i>			
Programme			
Sales of Assets	-	-5,637	-
<i>Of which:</i>			
L Motoring Agencies	-	-5,637	-
EU Grants Received	-	-	-1,509
<i>Of which:</i>			
F Sustainable Travel	-	-	-1,509
Other Grants	-	-10,000	-
<i>Of which:</i>			
E Other Railways	-	-10,000	-
Other Income	-	-	-40,848
<i>Of which:</i>			
L Motoring Agencies	-	-	-40,848
Repayments	-	-268,765	-70,000
<i>Of which:</i>			
I Crossrail	-	-143,000	-
N Central Administration	-	-23,765	-
Support for Passenger Rail Services	-	-102,000	-70,000
Total Programme	-	-284,402	-112,357

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Capital AME	-	-3,334	-20,011
<i>Of which:</i>			
Programme			
Repayments	-	-3,334	-20,011
<i>Of which:</i>			
Y Other Railways	-	-	-11
Z Aviation, Maritime, Security and Safety	-	-3,334	-20,000
Total Programme	-	-3,334	-20,011
Total Voted Capital Income	-	-287,736	-132,368

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					
	2022-23 Plans		2021-22 Provision		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-24,399	-	-	-2,000	-2,000
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-219,480	-153,182	-350,878	-436,000	-175,000
Total	-	-243,879	-153,182	-350,878	-438,000	-177,000

Detailed description of CFER sources

	£'000					
	2022-23 Plans		2021-22 Provision		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Annually Managed Expenditure						
Repayment of a loan with interest issued to the General Lighthouse Authority	-	-24,399	-	-	-2,000	-2,000
Non-Budget						
Repayment of a loan with interest issued to the General Lighthouse Authority	-	-	-	-	-24,000	-24,000
DVLA cherished transfer/sale of marks	-	-150,000	-150,000	-150,000	-150,000	-150,000
Rail franchise settlements	-	-64,330	-	-197,696	-262,000	-3,000
Proceeds from wreck salvage	-	-	-2,182	-2,182	-	-
Income from river crossings	-	-5,150	-1,000	-1,000	-	-
Total	-	-243,879	-153,182	-350,878	-438,000	-177,000

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Bernadette Kelly
Additional Accounting Officers:	Gareth Davies
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, Chief Executive Officer	National Highways (Ex 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	Rail Passenger 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
Beth West, Chief Executive Officer	East West Rail Company Limited

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

In discharging these responsibilities, particular regard is given to:

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

Part III: Note D - Explanation of Accounting Officer responsibilities

- 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- C	National Highways	2,496,967	3,745,700	4,600,000
DEL- D	Air Travel Trust	-39,957	-	-
DEL- D	British Transport Police Authority	3,603	54,800	-
DEL- D	Rail Passenger Council	6,590	-	6,610
DEL- R	High Speed 2	51,928	5,011,494	5,765,044
DEL- S	East West Rail	99,230	250	95,600
DEL-T	Network Rail	8,205,021	6,198,631	9,466,737
AME- V	National Highways	10,000	50,000	-
AME- W	Network Rail	4,536,885	-	-
AME-X	Air Travel Trust	-	-	-
AME-X	British Transport Police Authority	111,809	-	-
AME- AE	East West Rail	500	1,000	-
Total		15,482,576	15,061,875	19,933,991

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Statutory liabilities:	
1. Channel Tunnel Act 1987, s 25, 26 and 29 : potential liabilities in the event of termination of Eurotunnel's concession.	100,000
2. 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
3. Railways Act 1993, s 29(5) : Liabilities in direct agreements with rolling stock companies re Environmental Deed of Indemnity.	Unquantifiable
4. 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.	841,257
5. Channel Tunnel Rail Link (CTRL) Act 1996. Undertaking under the HS1 concession agreement.	4,037,000
6. The Secretary of State 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
7. 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
8. Liabilities for statutory blight for the furtherance of transport infrastructure projects.	Unquantifiable
9. Legacy liabilities for railway structures sold by British Rail and transferred from British Railways Board (Residuary) Limited (BRBR) on its abolition.	Unquantifiable
Non-statutory liabilities	
10. Reinstatement of International Maritime Organisation (IMO) building, and abatement of rent, if IMO building destroyed; and rehousing of IMO during rebuilding.	91,000
11. National Highways Carriageway Pavement defects claim.	Unquantifiable
12. National Highways third party claims.	23,550
13. 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
14. 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
15. 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
16. 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
17. 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.	702,000
18. 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
19. Indemnities issued to businesses at Rail privatisation and transferred from the British Railways Board (Residuary) Limited (BRBR) on abolition.	12,500
20. 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
21. 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
22. Other contingent liabilities, including legal claims, comprising both quantifiable (disclosed) and unquantifiable amounts.	492,829
23. Indemnities to stakeholders relating to infrastructure works, comprising quantifiable (disclosed) and unquantifiable elements. This comprises existing indemnities that have now been classified separately due to materiality, and indemnities given since the Main Estimate.	277,114

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 (RTFO) income

-160,000

DVSA graduated fixed penalties

-4,800

Total

-164,800

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	17,168,799,000	-847,851,000	16,320,948,000
Capital	19,061,585,000	-2,102,000	19,059,483,000
Annually Managed Expenditure			
Resource	54,855,478,000	480,000,000	55,335,478,000
Capital	3,838,923,000	-142,400,000	3,696,523,000
Total Net Budget			
Resource	72,024,277,000	-367,851,000	71,656,426,000
Capital	22,900,508,000	-144,502,000	22,756,006,000
Non-Budget Expenditure	-		
Net cash requirement	51,061,529,000		

Amounts required in the year ending 31 March 2023 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.

Support for the activities of the Position, Navigation and Timing (PNT) Office.

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.

Support for consumer and household energy bills.

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	17,168,799,000	1,305,000,000	15,863,799,000
Capital	19,061,585,000	10,150,000,000	8,911,585,000
Annually Managed Expenditure			
Resource	54,855,478,000	1,776,802,000	53,078,676,000
Capital	3,838,923,000	351,671,000	3,487,252,000
Non-Budget Expenditure	-	-	-
Net cash requirement	51,061,529,000	19,580,046,000	31,481,483,000

Part II: Subhead detail

£'000

2022-23 Plans						2021-22 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										
671,632	-1,950	669,682	16,528,993	-29,876	16,499,117	19,212,955	-151,370	19,061,585	10,170,148	22,095,399
<i>Of which:</i>										
A Deliver an ambitious industrial strategy										
-	-	-	329,322	-2,800	326,522	503,068	-57,670	445,398	4,944,899	245,347
B Maximise investment opportunities and bolster UK interests										
-	-	-	76,380	-	76,380	263,330	-	263,330	131,575	303,780
C Promote competitive markets and responsible business practices										
5,269	-	5,269	230,328	-884	229,444	38,250	-	38,250	227,106	51,599
D Delivering affordable energy for households and businesses										
-	-	-	11,825,967	-	11,825,967	1,186,600	-63,200	1,123,400	134,072	1,346,100
E Ensuring that our energy system is reliable and secure										
-	-	-	1,661,944	-7,692	1,654,252	1,712,643	-	1,712,643	688,976	1,363,950
F Taking action on climate change and decarbonisation										
-	-	-	57,802	-	57,802	341,990	-	341,990	68,822	324,140
G Managing our energy legacy safely and responsibly										
-	-	-	190,639	-	190,639	4,610	-	4,610	203,869	5,633,578
H Science and Research										
200	-	200	17,671	-	17,671	4,035,633	-5,000	4,030,633	40,989	917,081
I Capability										
586,494	-1,950	584,544	101,134	-	101,134	31,983	-	31,983	581,019	21,608
J Government as Shareholder										
-	-	-	195,780	-18,500	177,280	281,015	-25,500	255,515	1,399,641	276,375
K Promote competitive markets and responsible business practices (ALB) net										
9,806	-	9,806	62,852	-	62,852	3,440	-	3,440	61,455	7,753
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										
5,085	-	5,085	16,255	-	16,255	2,400	-	2,400	14,658	5,165
N Managing our energy legacy safely and responsibly (ALB) net										
12,193	-	12,193	33,092	-	33,092	33,049	-	33,049	37,873	45,351
O Science and Research (ALB) net										
6,000	-	6,000	259,138	-	259,138	8,179,800	-	8,179,800	248,503	8,632,617
P Capability (ALB) net										
1,585	-	1,585	-	-	-	-	-	-	1,585	-
Q Government as Shareholder (ALB) net										
-	-	-	-878	-	-878	434,144	-	434,144	19,334	890,296
R NDA and SLC expenditure (ALB) net										
45,000	-	45,000	1,471,566	-	1,471,566	2,161,000	-	2,161,000	1,365,771	2,030,659

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
-	-	-	-	-847,851	-847,851	-	-2,102	-2,102	-601,510	-15,424
<i>Of which:</i>										
S Science and Research (CFER)										
-	-	-	-	-	-	-	-2,102	-2,102	-119	-2,091
T Nuclear Decommissioning Authority Income (CFER)										
-	-	-	-	-847,851	-847,851	-	-	-	-600,000	-
<i>Deliver an ambitious industrial strategy (CFER)</i>										
-	-	-	-	-	-	-	-	-	-1,391	-13,333
Total Spending in DEL										
671,632	-1,950	669,682	16,528,993	-877,727	15,651,266	19,212,955	-153,472	19,059,483	9,568,638	22,079,975
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	55,101,210	-245,732	54,855,478	11,838,923	-8,000,000	3,838,923	188,853,432	4,787,217
<i>Of which:</i>										
U Deliver an ambitious industrial strategy										
-	-	-	28,163	-18,000	10,163	-	-	-	172,316	-
V Promote competitive markets and responsible business practices										
-	-	-	88,300	-	88,300	-	-	-	74,150	-
W Ensuring that our energy system is reliable and secure										
-	-	-	-1,689,000	-	-1,689,000	-	-	-	530,900	-
X Managing our energy legacy safely and responsibly										
-	-	-	-70,709	-	-70,709	18,677	-	18,677	-85,671	23,091
Y Science and Research										
-	-	-	17,488,795	-	17,488,795	2,934,000	-	2,934,000	17,496,601	2,934,000
Z Capability										
-	-	-	2,338	-	2,338	72	-	72	22,845	30,000
AA Government as Shareholder										
-	-	-	216,000	-227,732	-11,732	8,885,878	-8,000,000	885,878	992,976	1,788,460
AB Renewable Heat Incentive										
-	-	-	1,079,000	-	1,079,000	-	-	-	1,026,000	-
AC Deliver an ambitious industrial strategy (ALB) net										
-	-	-	28,002	-	28,002	-	-	-	19,800	10,000
AD Promote competitive markets and responsible business practices (ALB) net										
-	-	-	522	-	522	-	-	-	960	-
AE Taking action on climate change and decarbonisation (ALB) net										
-	-	-	25,000,000	-	25,000,000	-	-	-	25,000,000	-
AF Managing our energy legacy safely and responsibly (ALB) net										
-	-	-	1,217	-	1,217	296	-	296	3,103,928	1,866

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
AG Science and Research (ALB) net										
-	-	-	109,240	-	109,240	-	-	-	203,479	-
AH Capability (ALB) net										
-	-	-	5	-	5	-	-	-	4	-
AI Government as Shareholder (ALB) net										
-	-	-	-15,950	-	-15,950	-	-	-	9,553	-200
AJ Nuclear Decommissioning Authority (ALB) net										
-	-	-	12,835,287	-	12,835,287	-	-	-	134,876,000	-
<i>Delivering affordable energy for households and businesses</i>										
-	-	-	-	-	-	-	-	-	5,409,000	-
<i>Taking action on climate change and decarbonisation</i>										
-	-	-	-	-	-	-	-	-	591	-
Non-voted expenditure										
-	-	-	480,000	-	480,000	-	-142,400	-142,400	450,000	-142,400
<i>Of which:</i>										
AK Managing our energy legacy safely and responsibly (CFER)										
-	-	-	-	-	-	-	-142,400	-142,400	-	-142,400
AL Promote competitive markets and responsible business practices										
-	-	-	480,000	-	480,000	-	-	-	450,000	-
Total Spending in AME										
-	-	-	55,581,210	-245,732	55,335,478	11,838,923	-8,142,400	3,696,523	189,303,432	4,644,817
Total for Estimate										
671,632	-1,950	669,682	72,110,203	-1,123,459	70,986,744	31,051,878	-8,295,872	22,756,006	198,872,070	26,724,792
<i>Of which:</i>										
Voted Expenditure										
671,632	-1,950	669,682	71,630,203	-275,608	71,354,595	31,051,878	-8,151,370	22,900,508	199,023,580	26,882,616
Non Voted Expenditure										
-	-	-	480,000	-847,851	-367,851	-	-144,502	-144,502	-151,510	-157,824

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	71,656,426	198,872,070	14,344,319
Net Capital Requirement	22,756,006	26,724,792	39,993,863
Accruals to cash adjustments	-43,863,256	-182,395,909	9,722,452
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-50,694,147	-176,586,411	-14,212,046
Add cash grant-in-aid	13,000,159	13,878,872	13,116,128
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-340,711	-412,680	-101,672
New provisions and adjustments to previous provisions	-17,453,335	-25,258,814	-225,344
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	43,345	23,166	66,801
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-556,125	-
Increase (-) / Decrease (+) in creditors	11,397,645	6,293,100	-
Use of provisions	183,788	222,983	11,078,585
Removal of non-voted budget items	512,353	309,334	300,025
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	512,353	309,334	300,025
Net Cash Requirement	51,061,529	43,510,287	64,360,659

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	671,632	605,584	552,533
<i>Less:</i>			
Administration DEL Income	-1,950	-11,947	-23,865
Net Administration Costs	669,682	593,637	528,668
Gross Programme Costs	90,016,784	220,609,804	53,508,531
<i>Less:</i>			
Programme DEL Income	-877,727	-1,026,105	-1,452,315
Programme AME Income	-245,732	-255,824	-107,361
Non-budget income	-	-	-
Net Programme Costs	88,893,325	219,327,875	51,948,855
Total Net Operating Costs	89,563,007	219,921,512	52,477,523
<i>Of which:</i>			
Resource DEL	16,165,344	9,395,413	10,417,093
Capital DEL	14,870,953	17,092,474	16,554,705
Resource AME	55,506,832	189,511,165	5,776,639
Capital AME	3,019,878	3,922,460	19,729,086
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-17,890,831	-21,014,934	-36,283,791
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-15,750	-34,508	-1,849,413
Total Resource Budget	71,656,426	198,872,070	14,344,319
<i>Of which:</i>			
Resource DEL	16,320,948	9,568,638	22,496,433
Resource AME	55,335,478	189,303,432	-8,152,114
<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	847,851	601,510	599,466
Other adjustments	-847,851	-601,510	-599,466
Total Resource (Estimate)	71,656,426	198,872,070	14,344,319

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-31,826	-315,436	-701,039
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-9,505	-11,314
<i>Of which:</i>			
C Promote competitive markets and responsible business practices	-	-	-9
I Capability	-	-9,505	-11,305
Other Grants	-1,950	-1,160	-1,725
<i>Of which:</i>			
I Capability	-1,950	-1,160	-1,725
Other Income	-	-1,282	-10,807
<i>Of which:</i>			
C Promote competitive markets and responsible business practices	-	-	-8
I Capability	-	-1,282	-10,799
Pensions	-	-	-19
<i>Of which:</i>			
I Capability	-	-	-19
Total Administration	-1,950	-11,947	-23,865
Programme			
Sales of Goods and Services	-8,435	-187,868	-625,617
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-	-342,536
B Maximise investment opportunities and bolster UK interests	-	-	-9
C Promote competitive markets and responsible business practices	-884	-179,651	-274,673
E Ensuring that our energy system is reliable and secure	-7,551	-7,551	-6,898
G Managing our energy legacy safely and responsibly	-	-	-1
H Science and Research	-	-	-1
I Capability	-	-	-390
J Government as Shareholder	-	-666	-1,109
Interest and Dividends	-21,300	-33,132	-35,360
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-2,800	-2,800	-8,436
B Maximise investment opportunities and bolster UK interests	-	-	-911
J Government as Shareholder	-18,500	-30,332	-26,013
Other Grants	-	-	-892
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-	-14
B Maximise investment opportunities and bolster UK interests	-	-	-860
H Science and Research	-	-	-18

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Other Income	-141	-79,089	-4,142
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-78,948	-50
B Maximise investment opportunities and bolster UK interests	-	-	-52
C Promote competitive markets and responsible business practices	-	-	-3,461
D Delivering affordable energy for households and businesses	-	-	-37
E Ensuring that our energy system is reliable and secure	-141	-141	-69
F Taking action on climate change and decarbonisation	-	-	-58
J Government as Shareholder	-	-	-415
Taxation	-	-3,400	-11,163
<i>Of which:</i>			
C Promote competitive markets and responsible business practices	-	-3,400	-11,163
Total Programme	-29,876	-303,489	-677,174
 Voted Resource AME	 -245,732	 -255,824	 -98,203
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-162,778	-231,525	-44,765
<i>Of which:</i>			
AA Government as Shareholder	-162,778	-231,525	-44,765
Interest and Dividends	-	-2,000	-2,554
<i>Of which:</i>			
AA Government as Shareholder	-	-2,000	-2,554
Other Income	-82,954	-22,299	-50,884
<i>Of which:</i>			
U Deliver an ambitious industrial strategy	-18,000	-18,000	-17,394
W Ensuring that our energy system is reliable and secure	-	-	-4,108
X Managing our energy legacy safely and responsibly	-	-	-29,382
AA Government as Shareholder	-64,954	-4,299	-
Total Programme	-245,732	-255,824	-98,203
 Total Voted Resource Income	 -277,558	 -571,260	 -799,242
 Voted Capital DEL	 -151,370	 -190,206	 -733,903
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-110,411
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-	-86,970
C Promote competitive markets and responsible business practices	-	-	-13,792
I Capability	-	-	-9,649
EU Grants Received	-	-	-1,024
<i>Of which:</i>			
H Science and Research	-	-	-1,023
J Government as Shareholder	-	-	-1

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Sales of Goods and Services	-	-15,606	-16,253
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-15,606	-15,193
F Taking action on climate change and decarbonisation	-	-	-42
H Science and Research	-	-	-1,018
Other Grants	-	-105,500	-158,398
<i>Of which:</i>			
E Ensuring that our energy system is reliable and secure	-	-33,500	-
F Taking action on climate change and decarbonisation	-	-25,000	-
H Science and Research	-	-47,000	-60,581
J Government as Shareholder	-	-	-97,817
Other Income	-57,670	-49,100	-343,074
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-57,670	-48,600	-336,183
B Maximise investment opportunities and bolster UK interests	-	-	-1,124
J Government as Shareholder	-	-500	-5,767
Repayments	-93,700	-20,000	-104,743
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-	-1,481
C Promote competitive markets and responsible business practices	-	-	-372
D Delivering affordable energy for households and businesses	-63,200	-	-85,931
H Science and Research	-5,000	-	-2,484
J Government as Shareholder	-25,500	-20,000	-14,475
Total Programme	-151,370	-190,206	-733,903
Voted Capital AME	-8,000,000	-8,000,000	-3,097,006
<i>Of which:</i>			
Programme			
Repayments	-8,000,000	-8,000,000	-3,097,006
<i>Of which:</i>			
AA Government as Shareholder	-8,000,000	-8,000,000	-3,097,006
Total Programme	-8,000,000	-8,000,000	-3,097,006
Total Voted Capital Income	-8,151,370	-8,190,206	-3,830,909

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					
	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-847,851	-847,851	-601,510	-601,510	-599,466	-736,000
Income in budgets surrendered to the Consolidated Fund (capital)	-144,502	-144,502	-157,824	-157,824	-142,400	-142,400
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-992,353	-992,353	-759,334	-759,334	-741,866	-878,400

Detailed description of CFER sources

	£'000					
	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Nuclear Decommissioning Authority Resource DEL	-847,851	-847,851	-600,000	-600,000	-599,466	-736,000
Loan interest Resource DEL	-	-	-1,510	-1,510	-	-
Loan repayments Capital DEL	-2,102	-2,102	-15,424	-15,424	-	-
Annually Managed Expenditure						
Coal Pension Capital AME	-142,400	-142,400	-142,400	-142,400	-142,400	-142,400
Total	-992,353	-992,353	-759,334	-759,334	-741,866	-878,400

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
Dr Paul Bate	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
Joanna Shanmugalingam	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
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 (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	ACAS (Advisory, Conciliation and Arbitration Service)	64,010	2,900	58,717
K	Competition Service	8,648	540	6,582
K	Financial Reporting Council	-	-	-
L	Electricity Settlements Company	1	-	-
M	Committee on Climate Change	5,085	-	4,950
M	Low Carbon Contracts Company	4,293	-	4,097
M	Salix	11,962	2,400	10,200
N	Civil Nuclear Police Authority	7,343	5,057	5,357
N	Coal Authority	34,695	27,842	52,700
N	Oil & Gas Authority	3,247	150	1,900
O	Diamond Light Source Ltd	34,700	-	-
O	UK Research and Innovation	224,496	7,946,500	8,936,297
O	United Kingdom Atomic Energy Authority	5,942	233,300	233,000
P	UK Shared Business Services Ltd	1,585	-	-
Q	BIS (Postal Services Act 2011) Company Limited	2,300	-	-
Q	British Business Bank	-9,452	289,247	1,019
Q	British Technology Investments Limited	900	20,000	900
Q	Cornwall and Isles of Scilly Investments Limited	199	7,420	255
Q	Midlands Engine Investment Limited	1,935	56,242	4,816
Q	Northern Powerhouse Investment Limited	3,240	61,235	6,308
R	Nuclear Decommissioning Authority †	308,066	32,400	3,673,061
R	Site Licence Companies	1,208,500	2,128,600	-
AC	The NESTA Trust	28,002	-	-
AD	ACAS (Advisory, Conciliation and Arbitration Service)	507	-	-
AD	Competition Service	15	-	-
AE	Low Carbon Contracts Company	25,000,000	-	-
AF	Civil Nuclear Police Authority	147	296	-
AF	Coal Authority	1,035	-	-
AF	Oil & Gas Authority	35	-	-
AG	UK Research and Innovation	112,310	-	-
AG	United Kingdom Atomic Energy Authority	-3,070	-	-
AH	UK Shared Business Services Ltd	5	-	-
AI	BIS (Postal Services Act 2011) Company Limited	10,000	-	-
AI	British Business Bank	41,331	-	-
AI	Enrichment Holdings Limited	-80,000	-	-
AI	Northern Powerhouse Investment Limited	12,719	-	-
AJ	Nuclear Decommissioning Authority	12,835,287	-	-
Total		39,880,018	10,814,129	13,000,159

† 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 Bills Support Scheme	11,663,228
F4-DEL	International Energy, and Climate Change: international subscriptions and contributions	5,456
G4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions and contributions	21,986
G4-DEL	UK Coal Cohort Concessionary Fuel costs	1,593

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent Liabilities notified to Parliament during 2021-22:-	
<ul style="list-style-type: none"> - Bulb Special Administration Regime - Extension of nuclear third party liability regime - Baglan Operations Limited and Baglan Group Companies - Official Receiver indemnity 	
As at 31 March 2021 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
– 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 the possibility of claims for any exposure to ionising radiation arising from the fusion activities of the UK Atomic Energy Authority.	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 (now ARFY) relating to the use of their yield curve data for the sale of Green Investment Bank. The core Department indemnified Pöyry PLC for any liability that occurs as a result of using their information in the sale process that may be brought by bidders in relation to the transaction.	Unquantifiable
Legal costs	
– A contingent liability exists in relation to ongoing legal cases. The cost is dependent on the outcome of cases which currently cannot be reliably estimated.	Unquantifiable
– Under an agreement with the Financial Reporting Council (FRC), if the amount held in their legal costs fund falls below £1 million in any year, an additional grant will be made to cover legal costs subsequently incurred in that year.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Indemnities against personal liability	
– Indemnities have been given to the directors appointed by the core Department to wholly owned subsidiaries. These indemnities are against personal liability following any legal action against the companies.	Unquantifiable
– Indemnities have been provided to directors appointed to the Low Carbon Contracts Company Limited and Electricity Settlements Company Limited against personal liability following any legal action against the companies, to be triggered only after all other means have been excluded i.e. company and directors' insurance and recovery of costs through their levies.	Unquantifiable
– Indemnities have been provided to the Low Carbon Contracts Company Limited and Electricity Settlements Company Limited in respect of their officers, to be triggered only after all other means have been excluded i.e. company and directors' insurance and recovery of costs through their levies.	Unquantifiable
– Indemnities have been provided to trustees of the Nuclear Liabilities Fund appointed by the Secretary of State against personal liability in the event of legal action against the Fund.	Unquantifiable
– Indemnities have been provided to trustees of the Nuclear Liabilities Fund appointed by British Energy (now EDF Energy) against personal liability in the event of legal action against the Fund, to be triggered only in the event of failed recourse to indemnities from EDF Energy.	Unquantifiable
– Indemnities have been provided to the Official Receiver relating to actions undertaken in respect of administration of specified companies.	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
– An indemnity has been provided to the Chair of the Post Office Horizon IT Inquiry in respect of any liabilities he may incur as a result of holding, or having held, this position.	Unquantifiable
– An indemnity has been provided to 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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– A contingent liability arises in relation to the remediation of land contaminated by a nuclear occurrence as the Secretary of State is deemed to be the appropriate person to bear responsibility under section 9 of The Radioactive Contaminated Land (Modification of Enactments) (England) (Amendment) Regulations 2007 SI 2007/3245.</p>	Unquantifiable
<p>– 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 2021 of £23.5 billion (31 March 2020: £23.3 billion) has a present value of £23.8 billion (31 March 2020: £24.1 billion). The value of the Fund as at 31 March 2021 is £14.7 billion (31 March 2020: £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 2021 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>– Under the United Nations Convention on the Law of the Sea (UNCLOS) 1982, OSPAR decision 98/3, the Energy Act 2004 and the Petroleum Act 1998, the department would become responsible for decommissioning most oil, gas and renewable energy installations in the event that operators are unable to fulfil their decommissioning commitments.</p>	Unquantifiable
<p>Vaccines Taskforce</p>	
<p>– The Core Department has undertaken to bear costs in relation to contingent liabilities for the COVID-19 Relief Claim and study sponsor indemnity for the Human Challenge Project (announced on 20 October 2020) 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. The responsibility for these contingent liabilities will transfer to the Department for Health and Social Care (DHSC) following the Machinery of Government change in 2021-22 (expected after the Supplementary estimates).</p>	Unquantifiable
<p>– The Core Department is responsible for indemnities related to vaccine manufacturing defects. These indemnities are for any adverse reactions to the vaccine candidates that could not have been foreseen through the robust checks and procedures that have been put in place. The Government announced on 1 March 2021 the joint unit for the Vaccine Taskforce between BEIS and DHSC, which specifies that DHSC will assume practical responsibility for these indemnities from 1 August 2021. The responsibility for these indemnities will formally transfer to DHSC following the Machinery of Government change in 2021-22.</p>	Unquantifiable
<p>Others</p>	
<p>– A contingent liability exists in respect of the risks associated with the Department assuming responsibility for uplifts in pension contributions for the UK Atomic Energy Authority's non-active pension scheme members.</p>	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– The Secretary of State Investor Agreement (SOSIA) provides protections in certain scenarios where the Hinkley Point C nuclear plant is shut down for reasons that are political or due to certain changes in insurance arrangements or certain changes in law. Payments under the SOSIA would be expected in the first instance to be made using funds from the Supplier Obligation but in certain circumstances they could also come direct from the Secretary of State, relying on spending powers granted under the relevant Appropriation Act or, if payments were to be made over a period longer than two years, seeking a new spending power at the time. The payments could be up to around £22 billion excluding non-decommissioning operational costs that may be incurred after any shutdown. However, the liability to make payments under the SOSIA is almost entirely within the control of HM Government.</p>	Unquantifiable
<p>– UK Space Agency has an unquantifiable contingent liability arising from the international (UN) convention, which requires the UK Government to be ultimately liable for third party costs from accidental damage arising from UK space activities. To manage the risk to the Government, the Outer Space Act 1986 requires licensees to indemnify HMG against any proven third party costs. In March 2015 the Outer Space Act 1986 was amended to cap the previously unlimited liability for licensed activities. The cap is set at €60 million euro for the majority of missions. This amendment came into force from 1 October 2015 and was designed to adequately balance the risk to the UK Government whilst ensuring UK space operators remain competitive internationally. There is a requirement on licensees to obtain third party liability insurance (set at €60 million euro for the majority of missions) for the duration of the licensed activity, with the UK Government a named beneficiary. 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>– 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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<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
<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 - 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 - 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
<p>– Core Department - Compensation for exclusion from grant scheme: The Core Department may become liable for funding the costs of compensation to certain claimants whose applications to the GB Non-Domestic Renewable Heat Incentive scheme had been rejected, following a court judgment that their applications for accreditation had not been processed in full accordance with scheme regulations.</p>	Unquantifiable
<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

Part III: Note K - Contingent Liabilities

Nature of liability	£'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, a provision has been made. It has not, however, been possible to quantify contingent liabilities that may arise in the future.</p>	Unquantifiable
<p>– Coal Authority - Subsidence damage and public safety liabilities: Licensees of mining operations are required to provide security to the Coal Authority to cover the anticipated future costs of settling subsidence damage liabilities within their areas of responsibility. Outside the areas of responsibility of the holders of the licences under Part II of the Coal Industry Act 1994, the Coal Authority is responsible for making good subsidence damage. Where an area of responsibility is extinguished this would transfer to the Coal Authority who would become responsible for the discharge of outstanding subsidence liabilities. The Coal Authority also has an ongoing liability to secure and keep secured the majority of abandoned coal mines. In all cases the liability for operating collieries is the responsibility of the licensees/lessees and security is held to address those liabilities. These liabilities have been provided for within the Public Safety and Subsidence provision based on analysis of trends and claims experience. However it is possible that significant, unexpected events outside of this provision may materialise.</p>	Unquantifiable
<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>– CNPA - Multi Force Shared Service (MFSS): There is a partner commitment as part of the end of the MFSS collaboration, to cover any redundancy costs that arise. Cheshire's PCC (as the lead Partner and employer of the MFSS staff) has stated their intention to find a role for all displaced MFSS staff wherever possible. While this is an ambition, there may still be some redundancies in November 2022, however at this time it is not possible to identify the potential costs.</p>	Unquantifiable
<p>– Insolvency Service - Legal Cases: Due to the nature of the work undertaken by the Agency, there are a number of ongoing legal cases giving rise to contingent liabilities. The legal cases included as contingent liabilities all relate to possible obligations where the Agency has issued civil and criminal proceedings through the courts, and the outcome is dependent on court rulings and findings. Further details cannot be disclosed, as in accordance with IAS 37 (paragraph 92), the Agency considers that disclosure of values for any contingent liability connected to legal proceedings could seriously prejudice ongoing litigation.</p>	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<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>– 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 into financial guarantee agreements of £nil (31 March 2020: £10.5 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 2021 the amount lent under these financial guarantee agreements was £3 million (31 March 2020: £3 million). The programme is now closed and there will be no further lending.</p>	3,000
<p>– 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.</p>	31,000
<p>– 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.</p>	2,600
<p>– 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.</p>	1,800
<p>– 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 £10.4 million (31 March 2020: £11.8 million).</p>	10,400

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– The core Department has indemnified Cornwall Council for any liability relating to the European Regional Development Fund (ERDF) that might arise from the transfer of Wave Hub due to (a) any breach of the ERDF Funding Agreements which occurred on or before the transfer date of 31 March 2017 and (b) any action or omission by the core Department or Wave Hub in relation to the ERDF Funding Agreements prior to the transfer which leads to finding of an Irregularity by any competent authority.	18,000
– The core Department has indemnified the Coal Authority against potential claims arising from remunerated advisory work undertaken for other public sector bodies where settlement exceeds the Authority's professional indemnity insurance.	3,000
– UKRI - (BBSRC) Contamination: As part of a Sale Agreement relating to a previous BBSRC site, BBSRC agreed to indemnify the purchaser against contamination resulting from dangerous substances. The indemnity was over a 10-year period commencing in 2013-14 and was capped at £3 million.	3,000

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
F4-DEL	UN Framework Convention on Climate Change	2,999
F4-DEL	International Energy Agency	1,258
G4-DEL	International Atomic Energy Agency	18,966
G4-DEL	Organisation for the Prohibition of Chemical Weapons	3,020
H7-DEL	European Space Agency	415,338
O7-DEL	European Molecular Biology Conference	4,218
O7-DEL	European Molecular Biology Laboratory	18,125
O7-DEL	Human Frontier Science Program	1,724
O7-DEL	The International Ocean Drilling Programme	2,600
O7-DEL	European Organisation for Nuclear Research (CERN)	142,567
O7-DEL	European Southern Observatory (ESO)	29,794
O7-DEL	Institut Laue-Langevin (ILL)	20,273
O7-DEL	European Synchrotron Radiation Facility (ESRF)	8,931
O7-DEL	European X-ray Free-Electron Laser (XFEL)	3,000
O7-DEL	Engineering in Medicine and Biology Society	1,136

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.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	422,419,000	-	422,419,000
Capital	65,600,000	-	65,600,000
Annually Managed Expenditure			
Resource	19,000,000	-	19,000,000
Capital	-	-	-
Total Net Budget			
Resource	441,419,000	-	441,419,000
Capital	65,600,000	-	65,600,000
Non-Budget Expenditure	-		
Net cash requirement	459,109,000		

Amounts required in the year ending 31 March 2023 for expenditure by HM Land Registry on:

Departmental Expenditure Limit:Expenditure arising from:

Support and operational costs, transformation, technology, equipment, other payments, associated depreciation and any other non-cash costs falling in DEL. Governmental response to the 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 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	422,419,000	169,192,000	253,227,000
Capital	65,600,000	59,701,000	5,899,000
Annually Managed Expenditure			
Resource	19,000,000	5,400,000	13,600,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	459,109,000	196,560,000	262,549,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
-	-	-	422,419	-	422,419	65,600	-	65,600	378,754	128,868
<i>Of which:</i>										
A HMLR Core DEL Expenditure										
-	-	-	422,419	-	422,419	65,600	-	65,600	378,754	128,868
Total Spending in DEL										
-	-	-	422,419	-	422,419	65,600	-	65,600	378,754	128,868
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	19,000	-	19,000	-	-	-	12,000	-
<i>Of which:</i>										
B HMLR Core AME Expenditure										
-	-	-	19,000	-	19,000	-	-	-	12,000	-
Total Spending in AME										
-	-	-	19,000	-	19,000	-	-	-	12,000	-
Total for Estimate										
-	-	-	441,419	-	441,419	65,600	-	65,600	390,754	128,868
<i>Of which:</i>										
Voted Expenditure										
-	-	-	441,419	-	441,419	65,600	-	65,600	390,754	128,868
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	441,419	390,754	331,842
Net Capital Requirement	65,600	128,868	32,160
Accruals to cash adjustments	-47,910	-72,821	-6,462
<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	-28,910	-22,710	-11,815
New provisions and adjustments to previous provisions	-19,000	-12,000	-5,229
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	167
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-1,686
Increase (-) / Decrease (+) in creditors	-	-38,111	6,014
Use of provisions	-	-	6,087
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	459,109	446,801	357,540

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	441,419	390,754	384,606
<i>Less:</i>			
Programme DEL Income	-	-231	-
Programme AME Income	-	-	-
Non-budget income	-390,000	-319,095	-239,172
Net Programme Costs	51,419	71,428	145,434
Total Net Operating Costs	51,419	71,428	145,434
<i>Of which:</i>			
Resource DEL	422,419	378,754	326,613
Capital DEL	-	-231	52,764
Resource AME	19,000	12,000	5,229
Capital AME	-	-	-
Non-budget	-390,000	-319,095	-239,172
<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	-	231	-52,764
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	390,000	319,095	239,172
Other adjustments	-	-	-
Total Resource Budget	441,419	390,754	331,842
<i>Of which:</i>			
Resource DEL	422,419	378,754	332,700
Resource AME	19,000	12,000	-858
<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)	441,419	390,754	331,842

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Capital DEL	-	-231	-52,764
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-52,764
<i>Of which:</i>			
A HMLR Core DEL Expenditure	-	-	-52,764
Other Grants	-	-231	-
<i>Of which:</i>			
A HMLR Core DEL Expenditure	-	-231	-
Total Programme	-	-231	-52,764
Total Voted Capital Income	-	-231	-52,764

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					
	2022-23 Plans		2021-22 Provisions		2020-21 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)	-390,000	-390,000	-319,095	-319,095	-239,172	-239,172
Total	-390,000	-390,000	-319,095	-319,095	-239,172	-239,172

Detailed description of CFER sources

	£'000					
	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Receipts surrendered from Fees and Charges	-384,100	-384,100	-314,672	-314,672	-232,306	-232,306
Receipts surrendered from Other Revenue	-4,000	-4,000	-4,423	-4,423	-4,085	-4,085
Receipts surrendered from Rental Income	-1,900	-1,900	-	-	-2,781	-2,781
Total	-390,000	-390,000	-319,095	-319,095	-239,172	-239,172

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 2022)	69,800

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	2,244,882,000	-	2,244,882,000
Capital	830,915,000	-	830,915,000
Annually Managed Expenditure			
Resource	4,309,817,000	1,354,389,000	5,664,206,000
Capital	904,523,000	343,290,000	1,247,813,000
Total Net Budget			
Resource	6,554,699,000	1,354,389,000	7,909,088,000
Capital	1,735,438,000	343,290,000	2,078,728,000
Non-Budget Expenditure	-		
Net cash requirement	6,819,836,000		

Amounts required in the year ending 31 March 2023 for expenditure by Department for Digital, Culture, Media and Sport on:

Departmental Expenditure Limit:Expenditure arising from:

Administration, operating and legal costs of the Department and grants to other government departments. Net spending and sponsorship of Arm's Length Bodies (ALBs), sponsored bodies and associated offices.

Delivery of Covid-19 response activities for Digital, Culture, Media and Sport sectors, including loan book management and insurance schemes.

Research, development and surveys. Funding for UK membership of various international organisations. The closure or restructure of organisations and legal cases. Management of overseas development funding for digital development and cultural protection.

Support for the cultural and heritage sectors, libraries and archive institutions. The government indemnity scheme, Blythe House programme and Unboxed: Creativity in the UK.

Royal Palaces, national heritage and historic buildings, ancient monuments and sites, Listed Places of Worship schemes, memorials and ceremonial occasions.

Promoting trade, inward investment and global engagement.

Investment in elite and community/grassroots sport and facilities. Delivery of 2012 Olympic and Paralympic games legacy, The Commonwealth Games 2022 and related programmes, Her Majesty The Queen's Platinum Jubilee celebrations, and bidding for and staging of major sporting events.

Expenditure associated with ensuring that commercial gambling is socially responsible and that the National Lottery and society lotteries are effectively regulated.

Part I (continued)

Delivery and sponsorship of digital infrastructure and telecommunications, including Building Digital UK delivery. Sponsorship and support of the digital economy The enablement of the use of digital identity products across the UK economy. National Cyber Security Strategy and Programme and responsibilities concerning security and resilience of the UK telecoms sector.

The development of technical digital standards. Tackling harmful content online, counter misinformation and disinformation. Supporting the UK Council for Child Internet Safety.

Development and implementation of economic security policy in relation to digital and emerging technologies. The promotion and facilitation of digital trade.

Sponsorship and support for the creative industries. Support for broadcasting, radio, journalism, alcohol, gambling, film and video licensing, the Gambling Commission and regulatory regimes and schemes.

Development of data policy for the economy and society, including the National Data Strategy. Work to enable trustworthy data innovation in the public and private sector. Development of policy and legislation to establish a new pro-competition regulatory regime for digital markets. International activity to further the government's digital policy objectives.

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.

Associated non-cash costs in DEL.

Income arising from:

Proceeds from the sale of properties, assets and the early release of office leases, fees and charges for licences and receipts from concessionaires and sponsors, fees for provision of corporate and technology services, repayment of grants, fees charged for Subject Access Requests and data protection enquiries and repayment of loan principal and related interest.

Other government departments, ALBs, devolved administrations, local authorities, and the private sector.

Covid-19 response activities for Digital, Culture, Media and Sport sectors.

Government Art Collection, recovery of commemorative and ceremonial costs, recovery of costs for repairs to listed buildings.

Heritage items received under the Cultural Gifts scheme and passed to the Acceptance in Lieu panel.

The National Lottery Distribution Fund, National Lottery operator's licence fees and recoveries from the issue of licensing certificates.

The legacy of the Olympic and Paralympic Games 2012, Commonwealth Games 2022, Unboxed: Creativity in the UK and related programmes.

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

The sale of radio spectrum and contributions from other government departments toward the costs of joint schemes.

The costs awarded in the Floe Telecom Court Case.

Part I (continued)

Annually Managed Expenditure:Expenditure arising from:

Funding the BBC, Channel Four, and regulators sponsored by the department. Provisions, impairments and other AME expenditure from DCMS and its sponsored bodies. Lottery grants. Associated non-cash costs in AME.

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

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
Departmental Expenditure Limit			
Resource	2,244,882,000	1,220,261,000	1,024,621,000
Capital	830,915,000	594,879,000	236,036,000
Annually Managed Expenditure			
Resource	4,309,817,000	1,927,727,000	2,382,090,000
Capital	904,523,000	159,505,000	745,018,000
Non-Budget Expenditure	-	-	-
Net cash requirement	6,819,836,000	3,653,386,000	3,166,450,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
325,727	-1,477	324,250	2,034,825	-114,193	1,920,632	830,915	-	830,915	2,484,944	802,097
<i>Of which:</i>										
A Support for the Museums and Galleries sector										
-	-	-	41,313	-	41,313	10,810	-	10,810	19,669	-
B Museums and Galleries sponsored ALBs (net)										
-	-	-	456,116	-	456,116	140,870	-	140,870	504,877	127,823
C Libraries sponsored ALBs (net)										
8,845	-	8,845	119,313	-	119,313	35,065	-	35,065	129,901	11,845
D Support for the Arts sector										
777	-1,444	-667	84,317	-80,768	3,549	330	-	330	57,778	7,439
E Arts and culture ALBs (net)										
20,121	-	20,121	454,115	-	454,115	50,383	-	50,383	606,887	73,400
F Support for the Sports sector										
-	-	-	-43,563	-7,000	-50,563	64,200	-	64,200	108,845	122,985
G Sport sponsored ALBs (net)										
16,636	-	16,636	143,215	-	143,215	43,447	-	43,447	151,475	59,760
H Ceremonial and support for the Heritage sector										
255	-33	222	34,313	-815	33,498	-	-	-	53,629	5,866
I Heritage sponsored ALBs (net)										
21,332	-	21,332	54,406	-	54,406	52,801	-	52,801	116,870	160,350
J Tourism sponsored ALBs (net)										
27,641	-	27,641	12,207	-	12,207	2,475	-	2,475	52,734	733
K Support for the Digital, Broadcasting and Media sectors										
11,936	-	11,936	70,796	-	70,796	91,673	-	91,673	172,693	196,068
L Broadcasting and Media sponsored ALBs (net)										
16,147	-	16,147	18,727	-	18,727	5,763	-	5,763	76,866	21,902
M Administration and Research										
188,380	-	188,380	41,393	-	41,393	55,017	-	55,017	186,643	29,955
N Support for Horseracing and the Gambling sector										
-	-	-	-	-25,610	-25,610	-	-	-	-27,219	-
O Gambling Commission(net)										
-	-	-	26,844	-	26,844	521	-	521	28,226	280
P Office for Civil Society										
-	-	-	38,991	-	38,991	95,000	-	95,000	39,580	10,750
Q National Citizen Service (net)										
12,657	-	12,657	59,774	-	59,774	10	-	10	86,392	206
R Birmingham 2022 and Festival 2022 (net)										
-	-	-	382,486	-	382,486	-	-	-	119,098	-
S Building Digital UK										
1,000	-	1,000	40,062	-	40,062	182,550	-	182,550	-	-

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<i>Olympics - legacy programmes</i>										
-	-	-	-	-	-	-	-	-	-	-27,265
Total Spending in DEL										
325,727	-1,477	324,250	2,034,825	-114,193	1,920,632	830,915	-	830,915	2,484,944	802,097
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	4,309,817	-	4,309,817	904,523	-	904,523	4,176,356	341,108
<i>Of which:</i>										
T British Broadcasting Corporation(net)										
-	-	-	4,193,881	-	4,193,881	704,523	-	704,523	4,060,420	217,363
U Channel Four Television										
-	-	-	-	-	-	200,000	-	200,000	-	123,745
V Provisions, Impairments and other AME spend										
-	-	-	115,934	-	115,934	-	-	-	100,933	-
W Levy bodies										
-	-	-	2	-	2	-	-	-	15,003	-
Non-voted expenditure										
-	-	-	1,354,389	-	1,354,389	343,290	-	343,290	1,699,575	296,177
<i>Of which:</i>										
X Lottery Grants										
-	-	-	1,354,389	-	1,354,389	343,290	-	343,290	1,699,575	296,177
Total Spending in AME										
-	-	-	5,664,206	-	5,664,206	1,247,813	-	1,247,813	5,875,931	637,285
Total for Estimate										
325,727	-1,477	324,250	7,699,031	-114,193	7,584,838	2,078,728	-	2,078,728	8,360,875	1,439,382
<i>Of which:</i>										
Voted Expenditure										
325,727	-1,477	324,250	6,344,642	-114,193	6,230,449	1,735,438	-	1,735,438	6,661,300	1,143,205
Non Voted Expenditure										
-	-	-	1,354,389	-	1,354,389	343,290	-	343,290	1,699,575	296,177

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	7,909,088	8,360,875	6,135,495
Net Capital Requirement	2,078,728	1,439,382	1,192,821
Accruals to cash adjustments	-1,470,301	-731,593	-1,325,165
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-7,145,561	-6,688,050	-6,573,263
Add cash grant-in-aid	5,945,365	6,331,814	5,253,506
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-25,929	-62,067	-4,908
New provisions and adjustments to previous provisions	-	-63,900	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200,000	-230,445	-500
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-44,176	-18,945	-
Use of provisions	-	-	-
Removal of non-voted budget items	-1,697,679	-1,995,752	390,220
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-1,697,679	-1,995,752	390,220
Net Cash Requirement	6,819,836	7,072,912	6,393,371

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	325,727	312,813	218,412
<i>Less:</i>			
Administration DEL Income	-1,477	-655	-2,718
Net Administration Costs	324,250	312,158	215,694
Gross Programme Costs	7,824,739	8,975,633	6,595,966
<i>Less:</i>			
Programme DEL Income	-114,193	-113,395	-143,660
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	7,710,546	8,862,238	6,452,306
Total Net Operating Costs	8,034,796	9,174,396	6,668,000
<i>Of which:</i>			
Resource DEL	2,244,882	2,484,944	3,084,516
Capital DEL	125,708	544,236	329,277
Resource AME	5,664,206	5,875,931	3,050,979
Capital AME	-	269,285	203,228
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	-125,708	-813,521	-532,505
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	7,909,088	8,360,875	6,135,495
<i>Of which:</i>			
Resource DEL	2,244,882	2,484,944	3,095,695
Resource AME	5,664,206	5,875,931	3,039,800
<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)	7,909,088	8,360,875	6,135,495

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-115,670	-114,050	-145,244
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-1,477	-655	-398
<i>Of which:</i>			
D Support for the Arts sector	-1,444	-655	-
H Ceremonial and support for the Heritage sector	-33	-	-
M Administration and Research	-	-	-398
Other Grants	-	-	-769
<i>Of which:</i>			
D Support for the Arts sector	-	-	-693
H Ceremonial and support for the Heritage sector	-	-	-36
K Support for the Digital, Broadcasting and Media sectors	-	-	-40
Other Income	-	-	-1,551
<i>Of which:</i>			
K Support for the Digital, Broadcasting and Media sectors	-	-	-2
M Administration and Research	-	-	-1,549
Total Administration	-1,477	-655	-2,718
Programme			
EU Grants Received	-	-	-67
<i>Of which:</i>			
P Office for Civil Society	-	-	-67
Sales of Goods and Services	-114,193	-113,395	-44,084
<i>Of which:</i>			
A Support for the Museums and Galleries sector	-	-247	-25
D Support for the Arts sector	-80,768	-80,879	-45
F Support for the Sports sector	-7,000	-2,300	-
H Ceremonial and support for the Heritage sector	-815	-	-16,411
K Support for the Digital, Broadcasting and Media sectors	-	-2,750	-9,752
N Support for Horseracing and the Gambling sector	-25,610	-27,219	-17,851
Other Grants	-	-	-98,337
<i>Of which:</i>			
D Support for the Arts sector	-	-	-81,463
F Support for the Sports sector	-	-	-15,192
H Ceremonial and support for the Heritage sector	-	-	-784
K Support for the Digital, Broadcasting and Media sectors	-	-	-898
Other Income	-	-	-38
<i>Of which:</i>			
H Ceremonial and support for the Heritage sector	-	-	-34
K Support for the Digital, Broadcasting and Media sectors	-	-	-1
P Office for Civil Society	-	-	-3
Total Programme	-114,193	-113,395	-142,526

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Total Voted Resource Income	-115,670	-114,050	-145,244
Voted Capital DEL	-	-	-15,922
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-15,959
<i>Of which:</i>			
M Administration and Research	-	-	-15,959
Other Grants	-	-	-1,134
<i>Of which:</i>			
K Support for the Digital, Broadcasting and Media sectors	-	-	-1,134
Other Income	-	-	1,171
<i>Of which:</i>			
K Support for the Digital, Broadcasting and Media sectors	-	-	1,171
Total Programme	-	-	-15,922
Total Voted Capital Income	-	-	-15,922

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					
	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-450,509	-	-363,708	-	-364,747
Total	-	-450,509	-	-363,708	-	-364,747

Detailed description of CFER sources

	£'000					
	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Ofcom annual license fees (Wireless Telegraphy Act Licence Fees)	-	-430,000	-	-344,000	-	-323,663
Gambling Commission fines & penalties	-	-9,000	-	-8,199	-	-3,095
Information Commissioner's Office civil monetary penalties & related bank interest	-	-11,500	-	-11,500	-	-37,980
Sports Grounds Safety authority	-	-9	-	-9	-	-9
Total	-	-450,509	-	-363,708	-	-364,747

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

Executive Agency Accounting Officers:

Paul Norris Building Digital UK

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	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	Historic England
Dr Nick Merriman	Horniman Museum and Gardens
Alan Delmonte	Horseracing Betting Levy Board
Diane Lees	Imperial War Museum
Paul Arnold	Information Commissioners Office
Mark Gifford	National Citizen Service Trust
Dr Gabriele Finaldi	National Gallery
Eilish McGinnis	National Heritage Memorial Fund
David Knott	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	Royal Armouries
Paddy Rodgers	Royal Museums Greenwich
Siân Doyle	S4C
Sir Ian Blatchford	Science Museums Group

Part III: Note D - Explanation of Accounting Officer responsibilities

ALB Accounting Officers:

Dr Bruce Boucher	Sir John Soane's Museum
Tim Hollingsworth	Sport England
Martyn Henderson	Sports Grounds Safety Authority (SGSA)
Dr Maria Balshaw	Tate Group
Andrew Rhodes	The Gambling Commission
Emily Robinson	UK Anti-Doping
Sally Munday	United Kingdom Sports Council
Dr Tristram Hunt	Victoria and Albert Museum
Sally Balcombe	Visit Britain
Dr Xavier Bray	Wallace Collection

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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	65,426	2,652	45,067
B	Geffrye Museum	1,648	82	1,570
B	Horniman Museum	4,148	204	3,996
B	Imperial War Museums	22,685	2,203	21,496
B	Museums Unallocated	39,262	90,000	129,262
B	National Gallery	26,857	3,733	25,658
B	National Museums Liverpool	22,698	1,530	21,228
B	National Portrait Gallery	8,805	255	7,209
B	Natural History Museum	51,097	24,346	63,289
B	Royal Armouries	9,746	296	7,670
B	Royal Museums Greenwich	18,590	1,765	16,206
B	Science Museum Group	60,881	9,050	48,398
B	Sir John Soane's Museum	1,294	31	1,140
B	Tate Galleries	61,329	2,489	40,754
B	Victoria & Albert Museum	57,921	1,938	48,925
B	Wallace Collection	3,729	296	2,962
C	British Library	128,158	35,065	138,254
E	Arts Council of England	474,236	50,383	623,334
G	Sport England	71,724	33,599	146,858
G	Sports Grounds Safety Authority	1,776	-	1,664
G	UK Anti-Doping	9,113	2,090	9,460
G	UK Sport	77,238	7,758	82,422
I	Churches Conservation Trust	2,638	255	2,858
I	Historic England	72,262	47,544	110,336
I	National Heritage Memorial Fund	838	5,002	10,381
J	VisitBritain	39,848	2,475	50,731
L	British Film Institute	22,310	1,027	21,832
L	Information Commissioner's Office	8,816	3,436	7,972
L	OFCOM - Other	3,125	1,300	1,095
L	S4C	623	-	-
O	Gambling Commission	1,293	521	540
O	National Lottery Commission	25,551	-	25,610
Q	National Citizen Service	72,431	10	72,125
R	Birmingham CWG 2022	382,486	-	400,793
T	BBC	4,193,881	704,523	3,754,270
V	Arts Council of England	57	-	-
V	Birmingham CWG 2022	2,081	-	-
V	British Film Institute	8,809	-	-
V	British Library	-1,090	-	-
V	British Museum	8,800	-	-
V	Geffrye Museum	140	-	-
V	Historic England	-250	-	-
V	Horniman Museum	1,670	-	-
V	Imperial War Museums	5,800	-	-
V	Information Commissioner's Office	-	-	-

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
V	National Gallery	1,000	-	-
V	National Museums Liverpool	3,300	-	-
V	National Portrait Gallery	2,000	-	-
V	Natural History Museum	742	-	-
V	OFCOM - Other	-2,103	-	-
V	PhonePay Plus	1	-	-
V	Royal Armouries	330	-	-
V	Royal Museums Greenwich	2,700	-	-
V	Science Museum Group	5,585	-	-
V	Sir John Soane's Museum	150	-	-
V	Sport England	2,172	-	-
V	UK Sport	10,266	-	-
V	Victoria & Albert Museum	7,500	-	-
V	VisitBritain	5,580	-	-
Total		6,109,703	1,035,858	5,945,365

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
1. Government Indemnity Scheme:	
British Library	131,967
British Museum	1,198,316
Horniman Museum	260
Imperial War Museum	122,000
National Gallery	6,826,562
National Maritime Museum	374,700
National Museums Liverpool	58,735
National Museums Northern Ireland	7,037
National Portrait Gallery	95,589
Natural History Museum	55,568
Royal Armouries	15,365
Science Museum Group	256,532
Sir John Soane Museum	436
Southbank Centre	142,682
Tate	4,292,030
Victoria and Albert Museum	828,393
Wallace Collection	9,976
Other Non DCMS Bodies	6,000,000
2. Artworks on loan to the Government Art Collection.	1,765
3. Guarantee for the 'Borrowing facility for Historic Royal Palaces'.	4,000
4. Potential payment by Sport England to the Football Association in the event of termination of the Management Agreement for Lilleshall National Sports Centres.	500
5. Lottery Distribution Bodies (LDBs)	398,000
In 2020-21, the Lottery Distribution Bodies (LDBs) have contingent liabilities relating to future grant payments. The estimated value is £398m (2019-20: £345m). The LDBs include British Film Institute, National Lottery Community Fund (formerly Big Lottery Fund), National Lottery Heritage Fund, Sport England, and UK Sport.	
6. 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
7. 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 - the last triennial actuarial valuation of the pension scheme as at 30 June 2020 valued the deficit at £7.98bn.	7,980,000
8. The BTA, trading as VisitEngland and VisitBritain, has operated a defined benefit pension scheme. The government has issued a guarantee to cover the shortfall between the scheme's assets and its liabilities should the BTA close down. The shortfall is currently estimated at £1m in today's prices.	1,000
9. Tate Gallery - Property Law Claim Guarantee matter will be heard over a two-day trial in December 2021. Whilst Tate has a good prospect of success at the Supreme Court, having won the case twice before, the outcome at this stage of legal proceedings is less accurate to predict as the Supreme Court has the ability to overturn previous decisions. There is a possibility of Tate losing the trial and the risk of an order for full reversal of costs made against Tate. The estimated quantifiable liability is £1.5m.	1,500

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>10. British Museum Guarantee - section 278 agreement with Wokingham Borough Council In relation to works on the public highway required as part of a project to construct the new British Museum Archaeological Research Collection facility in Shinfield, in partnership with University of Reading. As part of the agreement, the Council requires a bond to guarantee the performance of the obligations for the highways works. Early in 2020-21, they therefore entered into a performance bond (issued by NatWest) for £0.4m.</p>	400
<p>11. The TV & Film Production Restart 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>	7,900
<p>12. Building Digital UK (BDUK) ERDF The contingent liability for a potential clawback in relation to European Regional Development Fund (ERDF) funding for two broadband projects which were procured through change requests to existing contracts with BT remains in place. The contracts were agreed under the 2012 State Aid National Broadband Scheme (NBS) which expired in June 2015. However, the England ERDF Operational Programme for the 2014-2020 period was not agreed until later in 2015 and therefore the funding was added to the contracts in 2016.</p>	2,500
<p>13. The Horserace Betting Levy Board has guaranteed payments by the British Horseracing Authority of certain contributions to the British Horseracing Authority Scheme.</p>	30,300
<p>14. Gambling Commission has contingent liabilities of £1.0m as at 31 March 2021 (31 March 2020: £0.3m). The contingent liabilities figure is a combination of legal costs (£0.6m) and voluntary exits (£0.5m) which has been calculated under the guidance of IAS 37, based on events existing at the Statement of Financial Position date.</p>	1,100
<p>15. The Organising Committee (OC) has a guarantee in place with Sandwell Metropolitan Borough Council (SMBC) for funding in respect of works undertaken for £0.6m (31 March 2020: £0.6m). This is subject to a number of conditions set out in a funding letter to SMBC. There will be a signed detailed funding agreement.</p> <p>The OC has an indemnity letter in place in favour of the CGF Partnerships (CGFP) and Commonwealth Games Federation (CGF) in the event the Games are cancelled due to a pandemic. The indemnity of £79m is in respect of sponsorship, broadcast rights and merchandising income which may be refundable in the event of cancellation due to a pandemic.</p> <p>The OC has an indemnity in place with CGFP of £6.5m recognising its obligations for sponsorship, broadcast rights and merchandising should the Games be cancelled.</p>	86,100
<p>16. Indemnity given to the Arts Council England and the Southbank Centre Limited for certain liabilities owed by Shirayama Shokusan Company Limited for potential costs in replacing the proposed new Jubilee Gardens.</p>	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>17. 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
<p>18. The British Library has undertaken the digitisation of millions of pages of newspaper from the archive using a commercial partner to take on the costs of digitisation in return for being able to exploit the digital archive commercially.</p> <p>The supplier has warranted in its contract with the Library that use of the digitisations will not infringe copyright, or give rise to any possible action for defamation and has undertaken to cover any liability falling on the library as a result of any such claims (in addition to the cost of defending the action) up to £5m.</p> <p>DCMS has agreed to underwrite any liability which arises beyond that, for the duration that such claims might arise. It is considered that a claim in excess of £5m would be extremely unlikely but in the event that the liability is called, provision for any payment will be sought through the normal supply procedure.</p>	Unquantifiable
<p>19. 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>20. The core Department retains responsibility for the cost of historic liabilities of The Royal Parks above £100k. There is an unquantifiable contingent liability in respect of an incident in one of The Royal Parks which cannot yet be quantified.</p>	Unquantifiable
<p>21. Contingent liabilities in respect of the Commonwealth Games:</p> <ol style="list-style-type: none"> 1. UK government will fund 75% of the public sector cost of delivering the Commonwealth Games in 2022, after commercial income has been taken into account, and Local Government will fund the remaining 25% of the public sector cost. 2. As part of the bidding process to host the Games, the Commonwealth Games Federation required a series of guarantees from central and local government. This is a common part of bidding to host a major sporting event, and important to the success of any UK bid. 3. As part of this the UK government guaranteed to financially underwrite the organisation and delivery of the Games. As such, it will meet any potential financial shortfall of the Birmingham Organising Committee for the 2022 Commonwealth Games Ltd. 	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>22. The National Gallery is recognising an unquantifiable liability in respect of funds received from Ronald S Lauder. 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>23. 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
<p>24. Live Events Reinsurance Scheme</p> <p>Government has partnered with insurers to offer a cost indemnification insurance scheme which will make cover available against the cancellation, postponement, relocation or abandonment of events due to new UK Civil Authority restrictions in response to Covid-19. As such, the government has a contingent liability based on the maximum exposure to potential future claims under the scheme.</p>	800,000

Department for Environment, Food and Rural Affairs

Introduction

1. This Estimate provides for expenditure by Defra, its Executive Agencies, its Arm's Length Bodies (ALBs) and the Forestry Commission (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 six main areas of spend, plus a further section covering Departmental operating costs. The Department's ALBs are shown on separate Estimate lines based around the same main areas of spend as the Department. The Estimate is further sub-divided between Departmental Expenditure Limits (DEL), Annually Managed Expenditure (AME) and Non-Budget expenditure.
3. The Estimate includes the Department's net expenditure, administration costs, costs of Executive Agencies, net costs of the ALBs, subsidies to Public Corporations, research and development, payments to Executive Agencies, as well as reimbursable costs and offsetting EU receipts.
4. Defra has four Executive Agencies - the Animal and Plant Health Agency (APHA), the Centre for Environment, Fisheries and Aquaculture Science (CEFAS), the Rural Payments Agency (RPA) and the Veterinary Medicines Directorate (VMD).
5. Defra has nine 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	4,790,464,000	-	4,790,464,000
Capital	2,126,323,000	-	2,126,323,000
Annually Managed Expenditure			
Resource	305,634,000	-	305,634,000
Capital	49,849,000	-	49,849,000
Total Net Budget			
Resource	5,096,098,000	-	5,096,098,000
Capital	2,176,172,000	-	2,176,172,000
Non-Budget Expenditure	10,000,000		
Net Cash Requirement	7,296,072,000		

Amounts required in the year ending 31 March 2023 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 European Union (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, trade with Northern Ireland, the EU and Internationally, health and welfare of animals, animal products and by-products, 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.

Costs associated with ongoing repatriation of functions and funds following exit from the EU and ongoing responses to the Covid-19 pandemic. 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; 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; income from sale of electricity generated on Defra group sites; 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; depreciation; revaluations and impairment losses; legacy and residual delivery body costs. Promotion of affordable insurance in relation to flood risk.

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	4,790,464,000	2,732,713,000	2,057,751,000
Capital	2,126,323,000	1,130,800,000	995,523,000
Annually Managed Expenditure			
Resource	305,634,000	134,309,000	171,325,000
Capital	49,849,000	6,528,000	43,321,000
Non-Budget Expenditure	10,000,000	4,500,000	5,500,000
Net Cash Requirement	7,296,072,000	3,243,462,000	4,052,610,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
1,012,060	-2,042	1,010,018	4,155,104	-374,658	3,780,446	2,126,323	-	2,126,323	4,444,549	1,420,231
<i>Of which:</i>										
A Food and farming										
124,282	-	124,282	2,150,851	-139,270	2,011,581	401,000	-	401,000	2,081,968	149,475
B Improve the environment and rural services										
145,620	-1,892	143,728	712,770	-25,463	687,307	358,924	-	358,924	674,277	161,116
C Protect the country from floods										
2,325	-	2,325	1,200	-	1,200	500	-	500	2,534	8,552
D Animal and plant health										
136,267	-	136,267	377,197	-99,382	277,815	176,989	-	176,989	364,482	68,342
E Marine and fisheries										
27,765	-	27,765	129,333	-52,710	76,623	40,658	-	40,658	87,936	29,024
F Departmental operating costs										
450,414	-150	450,264	319,497	-57,833	261,664	286,434	-	286,434	625,394	114,984
G Improve the environment and rural services (ALB) (net)										
67,818	-	67,818	151,755	-	151,755	130,200	-	130,200	257,988	130,251
H Protect the country from floods (ALB) (net)										
54,761	-	54,761	289,494	-	289,494	730,737	-	730,737	320,547	758,487
I Marine and fisheries (ALB) (net)										
2,808	-	2,808	23,007	-	23,007	881	-	881	29,423	-
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	-751	-
<i>Of which:</i>										
<i>Improve the environment and rural services</i>										
-	-	-	-	-	-	-	-	-	-751	-
Total Spending in DEL										
1,012,060	-2,042	1,010,018	4,155,104	-374,658	3,780,446	2,126,323	-	2,126,323	4,443,798	1,420,231

Part II: Subhead detail

£'000

2022-23 Plans						2021-22 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										
-	-	-	305,634	-	305,634	49,849	-	49,849	1,485,752	158,507
<i>Of which:</i>										
J Food and farming										
-	-	-	50,881	-	50,881	-	-	-	50,881	-
K Improve the environment and rural services										
-	-	-	-880	-	-880	-	-	-	234,625	-
L Animal and plant health										
-	-	-	5	-	5	-	-	-	4	-
M Marine and fisheries										
-	-	-	9	-	9	-	-	-	7	-
N Departmental operating costs										
-	-	-	50,468	-	50,468	33,000	-	33,000	1,002,920	140,000
O Food and farming (ALB) (net)										
-	-	-	9,659	-	9,659	14,931	-	14,931	5,096	14,507
P Improve the environment and rural services (ALB) (net)										
-	-	-	39,324	-	39,324	-	-	-	36,158	-
Q Protect the country from floods (ALB) (net)										
-	-	-	156,113	-	156,113	1,918	-	1,918	156,000	4,000
R Marine and fisheries (ALB) (net)										
-	-	-	55	-	55	-	-	-	61	-
Total Spending in AME										
-	-	-	305,634	-	305,634	49,849	-	49,849	1,485,752	158,507
Non-Budget spending										
Voted expenditure										
-	-	-	164,067	-154,067	10,000	-	-	-	10,000	-
<i>Of which:</i>										
S Food and farming										
-	-	-	164,067	-154,067	10,000	-	-	-	10,000	-
Total Non-Budget Spending										
-	-	-	164,067	-154,067	10,000	-	-	-	10,000	-
Total for Estimate										
1,012,060	-2,042	1,010,018	4,624,805	-528,725	4,096,080	2,176,172	-	2,176,172	5,939,550	1,578,738
<i>Of which:</i>										
Voted Expenditure										
1,012,060	-2,042	1,010,018	4,624,805	-528,725	4,096,080	2,176,172	-	2,176,172	5,940,301	1,578,738
Non-voted Expenditure										
-	-	-	-	-	-	-	-	-	-751	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	5,106,098	5,939,550	4,009,765
Net Capital Requirement	2,176,172	1,578,738	894,308
Accruals to cash adjustments	13,802	-1,562,465	37,870
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,673,461	-1,712,518	-1,417,063
Add cash grant-in-aid	1,524,856	1,542,376	1,276,892
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-153,085	-127,340	-72,706
New provisions and adjustments to previous provisions	-214,977	-1,369,761	456,070
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-20,026	-6,847	-15,136
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-355
Increase (+) / Decrease (-) in debtors	500,000	60,000	-376,114
Increase (-) / Decrease (+) in creditors	-	-	137,413
Use of provisions	50,495	51,625	48,869
Removal of non-voted budget items	-	751	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	751	-
Other adjustments	-	-	-
Net Cash Requirement	7,296,072	5,956,574	4,941,943

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	1,006,193	958,978	718,043
<i>Less:</i>			
Administration DEL Income	-2,042	-2,192	-6,369
Net Administration Costs	1,004,151	956,786	711,674
Gross Programme Costs	6,216,732	6,810,934	5,009,512
<i>Less:</i>			
Programme DEL Income	-374,658	-576,276	-594,887
Programme AME Income	-	-100,000	-
Non-budget income	-154,067	-196,618	-456,685
Net Programme Costs	5,688,007	5,938,040	3,957,940
Total Net Operating Costs	6,692,158	6,894,826	4,669,614
<i>Of which:</i>			
Resource DEL	4,650,964	4,300,031	4,418,421
Capital DEL	1,576,460	805,751	666,219
Resource AME	445,134	1,629,519	-408,651
Capital AME	9,600	152,000	-574
Non-budget	10,000	7,525	-5,801
<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	-1,586,060	-957,751	-665,645
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	2,475	6,218
Other adjustments	-10,000	-10,000	-839
Total Resource Budget	5,096,098	5,929,550	4,009,348
<i>Of which:</i>			
Resource DEL	4,790,464	4,443,798	4,621,397
Resource AME	305,634	1,485,752	-612,049
<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	417
Total Resource (Estimate)	5,106,098	5,939,550	4,009,765

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-376,700	-578,468	-601,077
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-2,042	-2,192	-3,210
<i>Of which:</i>			
A Food and farming	-	-300	-50
B Improve the environment and rural services	-1,892	-1,892	-1,095
F Departmental operating costs	-150	-	-2,065
Interest and Dividends	-	-	-7
<i>Of which:</i>			
F Departmental operating costs	-	-	-7
Other Income	-	-	-3,140
<i>Of which:</i>			
A Food and farming	-	-	-27
B Improve the environment and rural services	-	-	-73
D Animal and plant health	-	-	-487
E Marine and fisheries	-	-	-64
F Departmental operating costs	-	-	-2,489
Taxation	-	-	-12
<i>Of which:</i>			
C Protect the country from floods	-	-	-12
Total Administration	-2,042	-2,192	-6,369
Programme			
EU Grants Received	-134,317	-394,363	-460,595
<i>Of which:</i>			
A Food and farming	-134,200	-394,246	-457,732
D Animal and plant health	-117	-117	-1,431
E Marine and fisheries	-	-	-1,432
Sales of Goods and Services	-235,271	-171,913	-133,129
<i>Of which:</i>			
A Food and farming	-	-2,400	-10,921
B Improve the environment and rural services	-25,463	-29,213	-26,365
D Animal and plant health	-99,265	-98,292	-79,619
E Marine and fisheries	-52,710	-42,008	-16,224
F Departmental operating costs	-57,833	-	-

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Other Grants	-5,070	-10,000	-767
<i>Of which:</i>			
A Food and farming	-5,070	-10,000	-
B Improve the environment and rural services	-	-	-28
D Animal and plant health	-	-	-623
E Marine and fisheries	-	-	-116
Other Income	-	-	-217
<i>Of which:</i>			
B Improve the environment and rural services	-	-	-217
Total Programme	-374,658	-576,276	-594,708
Voted Resource AME	-	-100,000	-
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-	-100,000	-
<i>Of which:</i>			
K Improve the environment and rural services	-	-100,000	-
Total Programme	-	-100,000	-
Total Voted Resource Income	-376,700	-678,468	-601,077
Voted Capital DEL	-	-	-14,734
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-14,555
<i>Of which:</i>			
A Food and farming	-	-	-480
B Improve the environment and rural services	-	-	-10
F Departmental operating costs	-	-	-14,065
Sales of Goods and Services	-	-	-179
<i>Of which:</i>			
A Food and farming	-	-	-179
Total Programme	-	-	-14,734
Total Voted Capital Income	-	-	-14,734

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					
	2022-23 Plans		2021-22 Provisions		2020-21 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)	-	-	-2,475	-2,475	-6,218	-6,218
Total	-	-	-2,475	-2,475	-6,218	-6,218

Detailed description of CFER sources

	£'000					
	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Thames Tideway Tunnel	-	-	-473	-473	-455	-455
National Institute of Agricultural Botany	-	-	-2,000	-2,000	-5,763	-5,763
Milk Marketing Board	-	-	-2	-2	-	-
Total	-	-	-2,475	-2,475	-6,218	-6,218

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:	Richard Stanford CB MBE for sections B, K (Forestry Commission)
Executive Agency Accounting Officers:	
Ian Hewett	Animal and Plant Health Agency
Paul Caldwell	Rural Payments Agency
Abigail Seager	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:

Tim Rycroft	Agriculture & Horticulture Development Board
Emma Clancy	Consumer Council for Water
Sir James Bevan	Environment Agency
Andy Bord	Flood Re
Dr Gemma Harper OBE	Joint Nature Conservation Committee
Tom McCormack CBE	Marine Management Organisation
John Everitt	National Forest Company
Marian Spain	Natural England
Natalie Prosser	Office for Environmental Protection
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 (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	Consumer Council for Water	7,087	10	7,060	
G	Environment Agency	80,717	49,609	1,246,192	
G	Joint Nature Conservation Committee	8,143	1,079	10,480	
G	National Forest Company	2,481	2,445	4,873	
G	Natural England	87,787	55,871	149,000	
G	Office for Environmental Protection	8,344	4,186	11,473	
G	Royal Botanical Gardens, Kew	25,014	17,000	37,148	
H	Environment Agency	344,255	730,737	-	
I	Marine Management Organisation	25,815	881	58,630	
O	Agriculture & Horticulture Development Board	9,659	14,931	-	
P	Environment Agency	39,295	-	-	
P	Natural England	29	-	-	
Q	Environment Agency	56,113	-	-	
Q	Flood Re	100,000	1,918	-	
R	Sea Fish Industry Authority	55	-	-	
Total		794,794	878,667	1,524,856	

Part III: Note F - Accounting Policy changes

IFRS 16 Leases – effective from 1 April 2022:

IFRS 16 (Leases) has been effective since 1 January 2019 for the private sector. Due to the impact on government departments of COVID-19, HM Treasury agreed with the Financial Reporting Advisory Board (FRAB) to defer the implementation of IFRS 16 across central government to 1 April 2022.

IFRS 16 will replace IAS 17 (Leases) and related International Financial Reporting Interpretations Committee (IFRIC) and Standard Interpretations Committee (SIC) interpretations. For lessees, it will remove the previous distinction between finance leases and operating leases. Under IFRS 16, all qualifying leases will recognise a right of use asset and lease liability. As a result, former operating leases will come on to the Statement of Financial Position. The Statement of Comprehensive Net Expenditure will reflect related charges for the depreciation of the right of use asset and interest on the lease liability in place of rental expenses and continue to reflect irrecoverable VAT where applicable on any leases as FRAB have determined this should not form part of the ROU asset value.

Within government, the scope of the standard has been extended to include lease-like arrangements that are not legally binding, for example Memorandum of Terms of Occupation (MOTOs). As mandated by the FReM, exemptions will be applied to short term leases with full terms or outstanding terms on transition of less than 12 months. Defra group has elected to apply the low value exemption beyond transition and has set a threshold of £5,000 for recognition of leases, applied to the cost of the underlying asset when new. Many of the land leases within the Environment Agency's operational estate will be covered by the low value exemption where they are leases for plots of land of 1-3m² housing equipment with very low market rents and no alternative use.

On initial application, the FReM requires government bodies to adopt the option of recognising the net cumulative effects of applying IFRS 16 as an adjustment to the opening balance of taxpayers' equity at 1 April 2022. This means that prior year comparatives will not be re-stated in Defra's 2022-23 accounts. On transition, the opening cost of right of use assets will equal lease liabilities, adjusted for any lease prepayments or accruals that exist immediately prior to 1 April 2022. Lease liabilities will be calculated as the present value of outstanding payments due under the lease. Lease and non-lease components will be separated for vehicle leases, with the non-lease element continuing to be treated as an expense in the Statement of Comprehensive Net Expenditure.

The subsequent measurement of right of use assets, and the opening measurement of peppercorn leases, will be at fair value or current value in existing use where assets are held for their service potential, unless cost represents a reasonable proxy. For land and buildings, valuations will be determined by appropriately qualified professionals in accordance with RICS Guidance. Current costs indices will be applied to other asset categories.

The estimated impact of IFRS 16 on the Statement of Financial Position at 1 April 2022 is to increase right of use assets by £119 million for the core department and Agencies and £189 million for the Defra group. Lease liabilities increase by £117 million for the core department and Agencies and £183 million for Defra group. Land and buildings account for approximately 92 percent of opening balances, with the corporate estate accounting for 83 percent of the total. Depreciation and finance charges to the Statement of Comprehensive Net Expenditure in 2022-23 are estimated at £24 million for the core department and £41 million for the Defra group.

Lessor accounting is largely unchanged by IFRS 16 with lessors continuing to distinguish finance and operating leases. If a sub-lease is judged to be a finance lease, the intermediate lessor will derecognise the right of use asset and recognise a receivable for the net investment in the finance lease equivalent to discounted future income. Defra has sub-let some properties to third parties as finance leases and expects to derecognise right of use assets of around £20 million at 1 April 2022. Occupation of the corporate estate by Defra group bodies is on a flexible shared basis with no formal occupancy agreements in place between the leaseholder (either core department or the Environment Agency) and the occupant. Corporate estate leases will therefore be recognised in full by the leaseholder.

Part III: Note F - Accounting Policy changes

Accounting under IFRS 16 involves key judgements for lessees with respect to the conditions required to recognise the existence of a lease, the valuation of right of use assets and setting the lease term over which cash flows are discounted, including where leases have no fixed end date. Lessors and intermediate lessors must make judgements about the balance of risks and rewards of ownership attached to the underlying asset and the right of use asset respectively. Hindsight will be applied where judgements have been made.

Early and late Adoption:

Flood Re and Livestock Information Ltd follow the Companies Act which requires them to implement IFRS 16 from 1 April 2019, three years ahead of the revised FReM implementation date of 1 April 2022. We have not adjusted our group consolidated accounts to remove their IFRS 16 transactions as the impact is not material.

The Royal Botanic Gardens Kew and the National Forest Company will be consolidated into the Defra group accounts from 1 April 2022 on an IFRS 16 basis. As charities preparing accounts under FRS102 Statement of Recommended Practice, Accounting and Reporting by Charities (SORP) there is no current requirement for them to implement IFRS 16 when preparing their own accounts.

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
F - DEL	Movement Assistance Scheme	13,060

Part III: Note J - Staff Benefits

Defra operates an Employee Voluntary benefits and Recognition scheme, which provides staff access via a secure login to an employee benefits portal. This portal allows:

Employees as part of the In-year bonus scheme to recognise other colleagues for one off exceptional pieces of work with a retail voucher of up to £250. This voucher scheme is funded by existing Pay remit monies for each Defra group delivery body and has replaced an outdated paper scheme as advised by a Government Internal Audit recommendation in April 2021.

Employees to access discounted retail vouchers and purchase certain goods and services at a discounted rate. The cost of any items purchased is met by the employee.

Employees to access a white goods and technology benefit, health cash plans, Gym discounts and many other voluntary benefits.

Defra group pays the portal provider an admin charge for all of the services above.

Defra Group staff have access to a Mindfulness App. Staff can sign up to this App. Defra pays the App provider for this service.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The Woodland Carbon Guarantee is a £50 million scheme that aims to help accelerate woodland planting rates and develop the domestic market for woodland carbon for the permanent removal of carbon dioxide from the atmosphere. It provides the option to sell captured carbon in the form of verified carbon credits, called Woodland Carbon Units, to the Government for a guaranteed price every five or ten years up to 2055-56. If preferred, credits can be sold on the open market rather than to the Government. The Forestry Commission's liabilities under the Woodland Carbon Guarantee are contingent on others deciding to exercise their rights to sell the Woodland Carbon Units to the Government. The limit of this liability under the Guarantee is £16.6 million. This contingent liability is backed by Defra and, if realised, will be funded as part of the Defra Spending Review process.</p>	16,600
<p>Small potential liabilities against the Defra group.</p>	8,500
<p>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.</p>	Unquantifiable
<p>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.</p>	Unquantifiable
<p>The department is currently involved in a number of ongoing legal cases.</p>	Unquantifiable
<p>Defra has contingent liabilities relating to retained rights to former staff affected by Transfer of Undertaking Protection of Employment (TUPE) Regulations.</p>	Unquantifiable
<p>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.</p>	Unquantifiable
<p>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.</p>	Unquantifiable
<p>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.</p>	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
There is a contract dispute case where the Environment Agency has a possible obligation arising from decisions made during the course of construction. It is being resolved through the dispute resolution mechanisms in the contract. It is unclear whether there will be an outflow of economic benefits and when that outflow, if any, may be.	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.	12,000
F7 - DEL	Contribution for Copernicus.	106,000

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
<u>Taxes, fines and charges</u>	
Environment Agency	-18
Total	-18

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. Encourage economic growth and a green industrial revolution across to all parts 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	570,522,000	-	570,522,000
Capital	24,850,000	-	24,850,000
Annually Managed Expenditure			
Resource	3,000,000	-	3,000,000
Capital	1,195,000	-	1,195,000
Total Net Budget			
Resource	573,522,000	-	573,522,000
Capital	26,045,000	-	26,045,000
Non-Budget Expenditure	-		
Net cash requirement	598,563,000		

Amounts required in the year ending 31 March 2023 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; support Trade Remedies Authority as an arm's length body; 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	570,522,000	242,921,000	327,601,000
Capital	24,850,000	9,623,000	15,227,000
Annually Managed Expenditure			
Resource	3,000,000	6,485,000	-3,485,000
Capital	1,195,000	675,000	520,000
Non-Budget Expenditure	-	-	-
Net cash requirement	598,563,000	300,591,000	297,972,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
209,694	-	209,694	394,128	-33,300	360,828	24,850	-	24,850	543,716	22,926
<i>Of which:</i>										
A DIT - Department for International Trade (DEL)										
193,850	-	193,850	394,128	-33,300	360,828	23,559	-	23,559	532,962	22,037
B TRA - Trade Remedies Authority (ALB) (Net) (DEL)										
15,844	-	15,844	-	-	-	1,291	-	1,291	10,754	889
Total Spending in DEL										
209,694	-	209,694	394,128	-33,300	360,828	24,850	-	24,850	543,716	22,926
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	3,000	-	3,000	1,195	-	1,195	9,500	2,500
<i>Of which:</i>										
C DIT - Department for International Trade (AME)										
-	-	-	3,000	-	3,000	1,195	-	1,195	9,500	2,500
Total Spending in AME										
-	-	-	3,000	-	3,000	1,195	-	1,195	9,500	2,500
Total for Estimate										
209,694	-	209,694	397,128	-33,300	363,828	26,045	-	26,045	553,216	25,426
<i>Of which:</i>										
Voted Expenditure										
209,694	-	209,694	397,128	-33,300	363,828	26,045	-	26,045	553,216	25,426
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	573,522	553,216	504,056
Net Capital Requirement	26,045	25,426	34,156
Accruals to cash adjustments	-1,004	-22,346	-11,569
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-17,135	-11,643	-
Add cash grant-in-aid	17,135	11,643	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-20,009	-35,400	-9,931
New provisions and adjustments to previous provisions	-4,195	-12,000	-1,686
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-239
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	9,500	-
Increase (-) / Decrease (+) in creditors	23,200	15,554	-
Use of provisions	-	-	287
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	598,563	556,296	526,643

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	209,694	190,164	160,316
<i>Less:</i>			
Administration DEL Income	-	-	-112
Net Administration Costs	209,694	190,164	160,204
Gross Programme Costs	397,128	379,352	371,802
<i>Less:</i>			
Programme DEL Income	-33,300	-16,300	-5,271
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	363,828	363,052	366,531
Total Net Operating Costs	573,522	553,216	526,735
<i>Of which:</i>			
Resource DEL	570,522	543,716	502,048
Capital DEL	-	-	22,679
Resource AME	3,000	9,500	2,008
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	-	-	-22,679
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	573,522	553,216	504,056
<i>Of which:</i>			
Resource DEL	570,522	543,716	502,335
Resource AME	3,000	9,500	1,721
<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)	573,522	553,216	504,056

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-33,300	-16,300	-5,383
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-	-112
<i>Of which:</i>			
A DIT - Department for International Trade (DEL)	-	-	-112
Total Administration	-	-	-112
Programme			
Sales of Goods and Services	-	-	-2,986
<i>Of which:</i>			
A DIT - Department for International Trade (DEL)	-	-	-2,986
Other Income	-33,300	-16,300	-2,285
<i>Of which:</i>			
A DIT - Department for International Trade (DEL)	-33,300	-16,300	-2,285
Total Programme	-33,300	-16,300	-5,271
Total Voted Resource Income	-33,300	-16,300	-5,383
Voted Capital DEL	-	-	-18,835
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-18,835
<i>Of which:</i>			
A DIT - Department for International Trade (DEL)	-	-	-18,835
Total Programme	-	-	-18,835
Total Voted Capital Income	-	-	-18,835

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: James Bowler

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 (TRA)

James Bowler 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 †	15,844	1,291	17,135
Total		15,844	1,291	17,135

† The Department for International Trade process cash expenditure payments on behalf of its only arm's length body (ALB) the Trade Remedies Authority. Consequently, a notional value of grant-in-aid will be recognised in the DIT's Annual Report and Accounts reflecting resource expenditure incurred on the Trade Remedies Authority's behalf.

Part III: Note F - Accounting Policy changes

IFRS 16 is a new accounting standard for leases, which replaces IAS 17. IFRS 16 is being adopted by central government from 1 April 2022 and so, like many other Departments, the Department for International Trade is adopting the standard for its 2022-23 accounts.

The new standard will impact significantly on the Department's financial statements and budget. Lease payments which under IAS 17 were recognised on a straight-line basis as Resource DEL will, under IFRS 16, be capitalised as an asset and depreciated throughout the lease term. For budgets these will score to Capital DEL and ringfenced Resource DEL respectively. A lease liability will also be recognised with resulting Resource DEL finance charges.

HM Treasury has undertaken a reclassification exercise to adjust budgets set during the Spending Review for the impact of the new standard. The Department's budget adjustments for 2022-23 arising from IFRS 16 are as follows:

- + £1,879k Resource DEL
- + £4,250k Capital DEL
- + £1,195k 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 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
Dilapidation liability for leased property - The Department is obligated to reimburse the Government Property Agency (GPA) for any dilapidations incurred during DIT's tenure on property leased through the GPA when the underlying lease agreements between GPA and its landlords expire. The Department also has a possible obligation to pay for any dilapidations which arose before DIT's lease agreements with GPA came into effect. The amount disclosed is the reasonable worst-case scenario.	3,800

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
DEL - A	UK annual World Trade Organization subscription fee - 22/23 Financial year.	5,976

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 - which we expect to stand the test of time – into which everyone in DWP has a role to play: -

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	8,377,703,000	522,140,000	8,899,843,000
Capital	803,813,000	50,000,000	853,813,000
Annually Managed Expenditure			
Resource †	109,960,220,000	120,902,424,000	230,862,644,000
Capital	327,656,000	-	327,656,000
Total Net Budget			
Resource	118,337,923,000	121,424,564,000	239,762,487,000
Capital	1,131,469,000	50,000,000	1,181,469,000
Non-Budget Expenditure	4,690,524,000		
Net cash requirement †	124,434,062,000		

Amounts required in the year ending 31 March 2023 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 ongoing and longer-term impacts of the Covid-19 pandemic and the increased costs of living.

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 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 (EU) through the European Social Fund and expenditure relating to exiting the EU.

Information Technology, 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.

Part I (continued)

Assisting people to make plans for their retirement, including research into pensions, provision of pension guidance, private pension industry regulatory work, programmes, and measures to help improve independence and social inclusion for older people.

Provision for general levy payments to arm's length bodies.

Subsidies to housing, billing, levying and local authorities for administration and payment of Housing Benefit 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:

The administration of the Department and its Crown and Executive Non-Departmental Public Bodies in delivering their statutory responsibilities, in accordance with the prevailing legislation and regulations. 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.

Receipts in respect of recoveries of payments and income from other government departments and devolved administrations in respect of services the Department provides.

Donations and bequests.

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 ongoing and longer term impacts of the Covid-19 pandemic and the increased costs of living.

Subsidies to employers and payments to help employers manage sickness absence and associated public health measures as a consequence of the ongoing and longer-term impacts 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	8,377,703,000	4,019,656,000	4,358,047,000
Capital	803,813,000	335,476,000	468,337,000
Annually Managed Expenditure			
Resource	109,960,220,000	47,365,700,000	62,594,520,000
Capital	327,656,000	205,235,000	122,421,000
Non-Budget Expenditure	4,690,524,000	956,265,000	3,734,259,000
Net cash requirement	124,434,062,000	52,700,602,000	71,733,460,000

† Expenditure totalling £ 5,655,373,000 under section AD is subject to the passage of the Social Security (Additional Payments) 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

2022-23 Plans									2021-22 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										
971,458	-22,437	949,021	7,760,664	-331,982	7,428,682	825,513	-21,700	803,813	8,436,364	588,471
<i>Of which:</i>										
A Core Department										
897,169	-22,437	874,732	5,229,977	-246,660	4,983,317	649,826	-21,700	628,126	6,268,873	452,279
B Health and Safety Executive (Net)										
57,044	-	57,044	93,160	-	93,160	21,039	-	21,039	168,091	19,558
C Money and Pensions Service (Net)										
-	-	-	167,832	-	167,832	9,242	-	9,242	158,589	209
D Other Arm's Length Bodies (Net)										
17,245	-	17,245	99,877	-	99,877	5,406	-	5,406	107,612	5,821
E Employment Programmes										
-	-	-	888,591	-	888,591	-	-	-	711,864	-
F Support for Local Authorities										
-	-	-	212,500	-	212,500	-	-	-	212,728	-
G Funding for Public Corporations										
-	-	-	41,011	-37,222	3,789	140,000	-	140,000	68	110,604
H Other Benefits										
-	-	-	1,027,716	-48,100	979,616	-	-	-	808,539	-
Non-voted expenditure										
-	-	-	522,140	-	522,140	50,000	-	50,000	743,638	46,900
<i>Of which:</i>										
I National Insurance Fund - Core Department										
-	-	-	498,740	-	498,740	-	-	-	713,735	-
J Social fund										
-	-	-	23,400	-	23,400	50,000	-	50,000	29,903	46,900
Total Spending in DEL										
971,458	-22,437	949,021	8,282,804	-331,982	7,950,822	875,513	-21,700	853,813	9,180,002	635,371
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	109,960,220	-	109,960,220	327,656	-	327,656	108,936,928	335,693
<i>Of which:</i>										
K Severe Disablement Benefit										
-	-	-	58,915	-	58,915	-	-	-	64,953	-
L Industrial Injuries Benefits Scheme										
-	-	-	707,741	-	707,741	-	-	-	714,722	-
M Universal Credit										
-	-	-	40,468,750	-	40,468,750	298,748	-	298,748	44,381,842	316,311

Part II: Subhead detail

£'000

2022-23 Plans						2021-22 Provisions				
Resources			Capital			Resources	Capital			
Administration		Programme	Gross		Net	Net	Net			
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
N Employment and Support Allowance (Non-Contributory)										
-	-	-	7,968,055	-	7,968,055	-	-	-	8,255,255	-
O Income Support										
-	-	-	656,937	-	656,937	-	-	-	865,343	-
P Pension Credit										
-	-	-	4,737,230	-	4,737,230	-	-	-	5,060,096	-
Q Financial Assistance Scheme										
-	-	-	234,210	-	234,210	-	-	-	-242,033	-
R Attendance Allowance										
-	-	-	5,554,993	-	5,554,993	-	-	-	5,440,280	-
S Personal Independence Payment										
-	-	-	17,004,394	-	17,004,394	-	-	-	15,533,410	-
T Disability Living Allowance										
-	-	-	5,666,929	-	5,666,929	-	-	-	5,806,731	-
U Carer's Allowance										
-	-	-	3,351,668	-	3,351,668	-	-	-	3,109,049	-
V Housing Benefit										
-	-	-	14,736,126	-	14,736,126	-	-	-	16,696,446	-
W Statutory Maternity Pay										
-	-	-	2,653,434	-	2,653,434	-	-	-	2,675,599	-
X Christmas Bonus (Non-Contributory)										
-	-	-	39,186	-	39,186	-	-	-	37,322	-
Y Jobseekers Allowance (Non-Contributory)										
-	-	-	194,510	-	194,510	-	-	-	308,425	-
Z State Pension (Non-Contributory)										
-	-	-	271,255	-	271,255	-	-	-	234,812	-
AA Support for Mortgage Interest										
-	-	-	417	-	417	26,739	-	26,739	-346	19,382
AB Other Expenditure										
-	-	-	97	-	97	1,701	-	1,701	-4,972	-
AC Other Expenditure EALBs (Net)										
-	-	-	-	-	-	468	-	468	-6	-
AD Cost of Living support payments										
-	-	-	5,655,373	-	5,655,373	-	-	-	-	-
Non-voted expenditure										
-	-	-	120,902,424	-	120,902,424	-	-	-	113,800,365	20,000
<i>Of which:</i>										
AE Incapacity Benefit										
-	-	-	-29	-	-29	-	-	-	2,113	-
AF Employment and Support Allowance (Contributory)										
-	-	-	4,864,180	-	4,864,180	-	-	-	4,783,020	-
AG Social Fund: Winter Fuel										
-	-	-	4,566,073	-	4,566,073	-	-	-	2,000,122	-

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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
AH Social Fund: Other										
-	-	-	95,737	-	95,737	-	-	-	524,881	20,000
AI Maternity Allowance										
-	-	-	351,746	-	351,746	-	-	-	355,948	-
AJ Bereavement Benefits										
-	-	-	456,269	-	456,269	-	-	-	467,203	-
AK Christmas Bonus (Contributory)										
-	-	-	125,249	-	125,249	-	-	-	123,998	-
AL Jobseekers Allowance (Contributory)										
-	-	-	90,062	-	90,062	-	-	-	179,362	-
AM State Pension (Contributory)										
-	-	-	110,353,137	-	110,353,137	-	-	-	105,363,718	-
Total Spending in AME										
-	-	-	230,862,644	-	230,862,644	327,656	-	327,656	222,737,293	355,693
Non-Budget spending										
Voted expenditure										
-	-	-	4,690,524	-	4,690,524	-	-	-	2,617,393	-
<i>Of which:</i>										
AN Cash paid in to the Social Fund										
-	-	-	4,690,524	-	4,690,524	-	-	-	2,617,393	-
Total Non-Budget Spending										
-	-	-	4,690,524	-	4,690,524	-	-	-	2,617,393	-
Total for Estimate										
971,458	-22,437	949,021	243,835,972	-331,982	243,503,990	1,203,169	-21,700	1,181,469	234,534,688	991,064
<i>Of which:</i>										
Voted Expenditure										
971,458	-22,437	949,021	122,411,408	-331,982	122,079,426	1,153,169	-21,700	1,131,469	119,990,685	924,164
Non Voted Expenditure										
-	-	-	121,424,564	-	121,424,564	50,000	-	50,000	114,544,003	66,900

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	244,453,011	234,534,688	221,184,012
Net Capital Requirement	1,181,469	991,064	613,696
Accruals to cash adjustments	274,146	1,260,764	375,817
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-471,313	-459,874	-428,873
Add cash grant-in-aid	449,335	459,878	403,529
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-467,548	-229,564	-25,694
New provisions and adjustments to previous provisions	-235,911	247,005	-438,850
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-417	189	-181,229
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	400,000	400,000	681,705
Increase (-) / Decrease (+) in creditors	600,000	600,000	-28,978
Use of provisions	-	243,130	394,207
Removal of non-voted budget items	-121,474,564	-114,610,903	-110,924,169
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-121,474,564	-114,610,903	-110,924,169
Net Cash Requirement	124,434,062	122,175,613	111,249,356

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	971,458	952,455	913,961
<i>Less:</i>			
Administration DEL Income	-22,437	-26,092	-23,566
Net Administration Costs	949,021	926,363	890,395
Gross Programme Costs	239,161,402	231,439,391	218,672,711
<i>Less:</i>			
Programme DEL Income	-331,982	-427,999	-504,499
Programme AME Income	-	-413,109	-311,078
Non-budget income	-	-4,611	-44,200
Net Programme Costs	238,829,420	230,593,672	217,812,934
Total Net Operating Costs	239,778,441	231,520,035	218,703,329
<i>Of which:</i>			
Resource DEL	8,899,843	9,162,934	6,604,524
Capital DEL	15,954	20,125	4,933
Resource AME	230,862,644	222,737,573	212,412,051
Capital AME	-	-412,487	-297,643
Non-budget	-	11,890	-20,536
<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	-15,954	392,362	292,710
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	4,611	44,200
Other adjustments	-	287	-1,611
Total Resource Budget	239,762,487	231,917,295	219,038,628
<i>Of which:</i>			
Resource DEL	8,899,843	9,180,002	6,660,904
Resource AME	230,862,644	222,737,293	212,377,724
<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	4,690,524	2,617,393	2,145,384
Total Resource (Estimate)	244,453,011	234,534,688	221,184,012

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-354,419	-444,996	-524,680
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-22,437	-18,126	-18,209
<i>Of which:</i>			
A Core Department	-22,437	-18,126	-18,209
Interest and Dividends	-	-1,348	-
<i>Of which:</i>			
A Core Department	-	-1,348	-
Other Grants	-	-1,675	-
<i>Of which:</i>			
A Core Department	-	-1,675	-
Other Income	-	-4,943	-5,342
<i>Of which:</i>			
A Core Department	-	-4,943	-5,342
Taxation	-	-	-15
<i>Of which:</i>			
A Core Department	-	-	-15
Total Administration	-22,437	-26,092	-23,566
 Programme			
EU Grants Received	-22,551	-83,124	-185,956
<i>Of which:</i>			
A Core Department	-22,551	-83,124	-185,956
Sales of Goods and Services	-133,574	-205,480	-175,790
<i>Of which:</i>			
A Core Department	-133,574	-188,268	-157,776
E Employment Programmes	-	-17,212	-18,014
Interest and Dividends	-22,718	-29,597	-38,294
<i>Of which:</i>			
A Core Department	-	-	-
G Funding for Public Corporations	-22,718	-29,597	-38,294
Other Income	-	-4,195	-6,927
<i>Of which:</i>			
A Core Department	-	-4,195	-6,927
Taxation	-153,139	-96,508	-94,147
<i>Of which:</i>			
A Core Department	-90,535	-82,004	-80,620
G Funding for Public Corporations	-14,504	-14,504	-13,527
H Other Benefits	-48,100	-	-
Total Programme	-331,982	-418,904	-501,114

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource AME	-	-622	-
<i>Of which:</i>			
Programme			
Interest and Dividends	-	-622	-
<i>Of which:</i>			
AA Support for Mortgage Interest	-	-622	-
Total Programme	-	-622	-
Total Voted Resource Income	-354,419	-445,618	-524,680
Voted Capital DEL	-21,700	-8,748	-24,694
<i>Of which:</i>			
Programme			
Sales of Assets	-21,700	-3,315	-24,694
<i>Of which:</i>			
A Core Department	-21,700	-3,315	-24,694
Other Grants	-	-5,433	-
<i>Of which:</i>			
A Core Department	-	-5,433	-
Total Programme	-21,700	-8,748	-24,694
Voted Capital AME	-	-412,487	-327,469
<i>Of which:</i>			
Programme			
Other Grants	-	-412,487	-311,078
<i>Of which:</i>			
	-	-412,487	-311,078
Repayments	-	-	-16,391
<i>Of which:</i>			
K Severe Disablement Benefit	-	-	-600
L Industrial Injuries Benefits Scheme	-	-	-41
R Attendance Allowance	-	-	-1,997
S Personal Independence Payment	-	-	-1,531
T Disability Living Allowance	-	-	-9,266
AA Support for Mortgage Interest	-	-	-2,956
Total Programme	-	-412,487	-327,469
Total Voted Capital Income	-21,700	-421,235	-352,163

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					
	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-4,611	-4,611	-44,200	-44,200
Total	-	-	-4,611	-4,611	-44,200	-44,200

Detailed description of CFER sources

	£'000					
	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Income outside the ambit	-	-	-4,611	-4,611	-44,200	-44,200
Total	-	-	-4,611	-4,611	-44,200	-44,200

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: Peter Schofield

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

ALB Accounting Officers:

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

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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 B	Health and Safety Executive	150,204	21,039	160,000
DEL C	Money and Pensions Service	167,832	9,242	175,100
DEL D	The Pensions Regulator	106,645	5,406	103,900
DEL D	The Pensions Ombudsman	10,477	0	10,335
AME AC	The Pensions Regulator	-	468	-
Total		435,158	36,155	449,335

Part III: Note F - Accounting Policy changes

IFRS 16 Leases will be adopted by DWP from 1 April 2022. Under the new standard all qualifying leases will be brought onto the Balance Sheet. The Department expects that around 1,800 operating leases could meet the definition of a lease under IFRS 16, resulting in recognition of assets with a value in the region of £1.6 billion (99% of this value relates to leased property), along with a lease liability of a similar amount. As a result of recognising these assets on the balance sheet, the Department expects that the impact on the SoCNE from associated depreciation and finance costs will amount to approximately £240 million in 2022-23.

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 and Support Allowance Ex Gratia Payments	525
Section A	Payments to Beneficiaries of the IIDB lump-sum compensation scheme to correct for reduced entitlement arising from cessation of face-to-face assessments due to the Covid19 pandemic.	31
Section M, N, O, P, R, S, T, U, V, Y.	Continuation of benefit payments to EEA nationals and their family members beyond the Grace Period to signpost them to make a late application to the EU Settlement Scheme.	612

Part III: Note J - Staff Benefits

For the financial year 2022-23, 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, vouchers 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 all 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
Benefit	
<p>Legal cases - 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. In some early stage cases the legal challenges include numerous arguments that require a decision to be made by the Courts. In these cases, until further rulings are received, a reliable estimate is not always possible. However, there will be underpinning analysis done by the Department to support a number of estimates based on a range of different scenarios. However, further disclosure of the details of the cases or the ranges is not provided as, in accordance with IAS 37 (Provisions, Contingent Liabilities and Contingent Assets), the Department considers that the disclosure of values for any legal contingent liabilities could be expected to seriously prejudice ongoing litigation. The Department is aware of five cases it considers to be a contingent liability, four of which can be reliably estimated to £1,895 million.</p>	1,895,177
Corporate	
<p>Transfer of State Pensions - In 2007, regulations were put in place to allow staff employed in certain EU institutions to transfer ran 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 1803 transfer applications. 83% of these have resulted in transfer payments. At 31 March 2021 there were 55 cases outstanding. The liability for these cases is estimated to be in the region of £2.6 million.</p>	2,600
<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>European Social Fund repayments - The ESF Audit Authority is required to provide opinions on the 2014-20 ESF programme. This is largely based on the level of errors identified during the audit of claims submitted by projects to the Managing Authority of the ESF England programme (on behalf of DWP). If this exceeds the EU-defined 2% tolerance error rate, the audit opinion is defined as 'qualified' by the ESF Audit Authority, with the risk that the EU can impose a financial correction. The 2019-20 rate was 3.2% (1.2% for 2018-19) which triggered a financial correction of £3.710m for the variance between the actual error rate and the tolerance rate of 2.0%. Therefore, a risk remains that the 2% error tolerance level may be breached in future years.</p>	3,710
<p>The total self-correction loss figure was £3,710,156.05.</p>	

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
Section A - DEL	International Labour Organisation	13,600

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 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

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†	6,122,187,000	256,575,000	6,378,762,000
Capital	675,511,000	-	675,511,000
Annually Managed Expenditure			
Resource	13,278,381,000	22,849,579,000	36,127,960,000
Capital	110,000	-	110,000
Total Net Budget			
Resource	19,400,568,000	23,106,154,000	42,506,722,000
Capital	675,621,000	-	675,621,000
Non-Budget Expenditure	-		
Net cash requirement†	19,693,843,000		

Amounts required in the year ending 31 March 2023 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.

Payments to assist with Cost of Living.

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

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.

Governmental response to the coronavirus Covid-19 pandemic.

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.

Part I

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
Departmental Expenditure Limit			
Resource	6,122,187,000	2,619,414,000	3,502,773,000
Capital	675,511,000	296,609,000	378,902,000
Annually Managed Expenditure			
Resource	13,278,381,000	14,508,666,000	-1,230,285,000
Capital	110,000	5,000	105,000
Non-Budget Expenditure	-	-	-
Net cash requirement	19,693,843,000	19,587,753,000	106,090,000

†Expenditure totalling £734,479,000 under section D is subject to the passage of the Social Security (Additional Payments) 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

2022-23 Plans									2021-22 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										
1,098,350	-86,312	1,012,038	5,371,575	-261,426	5,110,149	689,005	-13,494	675,511	5,779,355	738,064
<i>Of which:</i>										
A HMRC Administration										
1,084,350	-86,312	998,038	4,389,551	-215,956	4,173,595	659,345	-13,494	645,851	4,781,684	714,789
B VOA Administration										
-	-	-	231,545	-45,470	186,075	29,660	-	29,660	173,935	23,275
C Utilised Provisions										
14,000	-	14,000	16,000	-	16,000	-	-	-	52,736	-
D Cost of Living										
-	-	-	734,479	-	734,479	-	-	-	-	-
<i>COVID-19</i>										
-	-	-	-	-	-	-	-	-	771,000	-
Non-voted expenditure										
54,706	-	54,706	201,869	-	201,869	-	-	-	244,626	-
<i>Of which:</i>										
E National Insurance Fund										
54,706	-	54,706	201,869	-	201,869	-	-	-	244,626	-
Total Spending in DEL										
1,153,056	-86,312	1,066,744	5,573,444	-261,426	5,312,018	689,005	-13,494	675,511	6,023,981	738,064
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	13,282,881	-4,500	13,278,381	110	-	110	32,098,963	10
<i>Of which:</i>										
F Child Benefit										
-	-	-	11,880,922	-	11,880,922	10	-	10	11,932,223	10
G Tax Free Childcare										
-	-	-	524,796	-	524,796	-	-	-	421,275	-
H Providing payments in lieu of tax relief to certain bodies										
-	-	-	148,691	-	148,691	-	-	-	130,061	-
I Lifetime ISA										
-	-	-	567,850	-	567,850	-	-	-	546,325	-
J Help to Save										
-	-	-	50,932	-	50,932	-	-	-	29,725	-
K HMRC Administration										
-	-	-	30,000	-	30,000	100	-	100	36,000	-
L VOA - Payments of rates to LAs on behalf of certain bodies										
-	-	-	90,500	-4,500	86,000	-	-	-	78,000	-
M VOA Administration										
-	-	-	2,000	-	2,000	-	-	-	2,000	-

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
N Utilised Provisions										
-	-	-	-31,510	-	-31,510	-	-	-	-52,746	-
O COVID-19										
-	-	-	18,700	-	18,700	-	-	-	18,976,100	-
Non-voted expenditure										
-	-	-	22,849,579	-	22,849,579	-	-	-	26,970,160	-
<i>Of which:</i>										
P Personal Tax Credit										
-	-	-	8,154,766	-	8,154,766	-	-	-	13,214,009	-
Q Other Reliefs and Allowances										
-	-	-	14,694,813	-	14,694,813	-	-	-	13,756,151	-
Total Spending in AME										
-	-	-	36,132,460	-4,500	36,127,960	110	-	110	59,069,123	10
Total for Estimate										
1,153,056	-86,312	1,066,744	41,705,904	-265,926	41,439,978	689,115	-13,494	675,621	65,093,104	738,074
<i>Of which:</i>										
Voted Expenditure										
1,098,350	-86,312	1,012,038	18,654,456	-265,926	18,388,530	689,115	-13,494	675,621	37,878,318	738,074
Non Voted Expenditure										
54,706	-	54,706	23,051,448	-	23,051,448	-	-	-	27,214,786	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	42,506,722	65,093,104	121,333,661
Net Capital Requirement	675,621	738,074	542,163
Accruals to cash adjustments	-382,346	4,873,534	-282,232
<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	-471,810	-333,734	-310,269
New provisions and adjustments to previous provisions	-32,000	-38,000	-48,871
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-2,478	-19,597
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	89,954	5,195,000	-
Use of provisions	31,510	52,746	96,505
Removal of non-voted budget items	-23,106,154	-27,214,786	-25,624,986
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-23,106,154	-27,214,786	-25,624,986
Net Cash Requirement	19,693,843	43,489,926	95,968,606

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	1,139,056	1,082,239	1,213,148
<i>Less:</i>			
Administration DEL Income	-86,312	-111,620	-268,384
Net Administration Costs	1,052,744	970,619	944,764
Gross Programme Costs	41,721,414	64,366,798	120,592,972
<i>Less:</i>			
Programme DEL Income	-261,426	-239,803	-199,521
Programme AME Income	-4,500	-4,500	-4,534
Non-budget income	-200	-200	-200
Net Programme Costs	41,455,288	64,122,295	120,388,717
Total Net Operating Costs	42,508,032	65,092,914	121,333,481
<i>Of which:</i>			
Resource DEL	6,348,762	5,971,245	4,712,713
Capital DEL	-	-	15
Resource AME	36,159,470	59,121,869	116,620,953
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	-	-	-15
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200	200	200
Other adjustments	-1,510	-10	-5
Total Resource Budget	42,506,722	65,093,104	121,333,661
<i>Of which:</i>			
Resource DEL	6,378,762	6,023,981	4,809,213
Resource AME	36,127,960	59,069,123	116,524,448
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	42,506,722	65,093,104	121,333,661

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-347,738	-351,423	-467,905
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-86,312	-111,620	-262,231
<i>Of which:</i>			
A: HMRC Administration	-86,312	-111,620	-262,231
Other Income	-	-	-6,153
<i>Of which:</i>			
A: HMRC Administration	-	-	-6,153
Total Administration	-86,312	-111,620	-268,384
Programme			
Sales of Goods and Services	-261,426	-239,803	-194,954
<i>Of which:</i>			
A: HMRC Administration	-215,956	-195,483	-155,394
B: VOA Administration	-45,470	-44,320	-39,560
Other Income	-	-	-4,567
<i>Of which:</i>			
A: HMRC Administration	-	-	-3,906
B: VOA Administration	-	-	-661
Total Programme	-261,426	-239,803	-199,521
Voted Resource AME	-4,500	-4,500	-4,534
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-4,500	-4,500	-4,534
<i>Of which:</i>			
L: VOA - Payments of rates to LAs on behalf of certain bodies	-4,500	-4,500	-4,534
Total Programme	-4,500	-4,500	-4,534
Total Voted Resource Income	-352,238	-355,923	-472,439
Voted Capital DEL	-13,494	-320,041	-22,987
<i>Of which:</i>			
Programme			
Sales of Assets	-13,494	-320,041	-22,987
<i>Of which:</i>			
A: HMRC Administration	-13,494	-320,041	-22,987
Total Programme	-13,494	-320,041	-22,987
Total Voted Capital Income	-13,494	-320,041	-22,987

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					
	2022-23 Plans		2021-22 Provisions		2020-21 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					
	2022-23 Plans		2021-22 Provisions		2020-21 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, L and M (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 (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 F - Accounting Policy changes

HMRC will be implementing IFRS16 (Leases) from 1 April 2022.

Part III: Note J - Staff Benefits

For the financial year 2022-23, 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 to 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.	131,770
Guaranteed costs – possible liability where appointed liquidators have been guaranteed payment of their costs with a view to recovery of outstanding tax liabilities, 67 cases.	950
Other – the department has a further number of contingent liabilities.	75,100
Valuation Office Agency.	210

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), 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, the Royal Household, UK Asset Resolution Limited, Help to Buy (HMT) Limited, Reclaim Fund Limited and 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) and Royal Household pensions (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 2021-22 Annual Report and Accounts.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	364,380,000	2,220,000	366,600,000
Capital	9,721,000	-	9,721,000
Annually Managed Expenditure			
Resource	20,206,518,000	3,900,000	20,210,418,000
Capital	1,408,087,000	-	1,408,087,000
Total Net Budget			
Resource	20,570,898,000	6,120,000	20,577,018,000
Capital	1,417,808,000	-	1,417,808,000
Non-Budget Expenditure	-		
Net cash requirement	11,633,885,000		

Amounts required in the year ending 31 March 2023 for expenditure by HM Treasury on:

Departmental Expenditure Limit:Expenditure arising from:

Core Treasury functions covering economic and financial matters, including promoting and supporting the financial services sector, 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 finance, including internationally.

Spending on Treasury related bodies including the Office for Budget Responsibility (OBR), the UK Infrastructure Bank (Infrastructure Finance Unit Limited), 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 and UK Asset Resolution Limited.

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

Part I (*continued*)

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.

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 Royal Household, UK Asset Resolution Limited, Help to Buy (HMT) Limited, Reclaim Fund Ltd, Pool Reinsurance Company Ltd and 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	364,380,000	124,816,000	239,564,000
Capital	9,721,000	3,735,000	5,986,000
Annually Managed Expenditure			
Resource	20,206,518,000	9,285,819,000	10,920,699,000
Capital	1,408,087,000	3,339,453,000	-1,931,366,000
Non-Budget Expenditure	-	-	-
Net cash requirement	11,633,885,000	4,446,016,000	7,187,869,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
416,204	-56,074	360,130	10,050	-5,800	4,250	9,721	-	9,721	419,364	47,650
<i>Of which:</i>										
A Core Treasury										
245,441	-15,638	229,803	3,389	-4,000	-611	6,887	-	6,887	342,762	46,013
B Debt Management Office										
19,670	-1,580	18,090	6,260	-1,800	4,460	800	-	800	23,000	800
C Government Internal Audit Agency										
45,506	-38,856	6,650	-	-	-	32	-	32	2,725	135
D Office of Tax Simplification										
1,061	-	1,061	-	-	-	-	-	-	1,061	-
E United Kingdom Asset Resolution Limited (Net)										
5,440	-	5,440	-	-	-	-	-	-	-	-
F Office for Budget Responsibility (Net)										
4,347	-	4,347	-	-	-	-	-	-	4,480	-
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	-	-	-	-	-	-	-	-
L National Infrastructure Commission										
5,100	-	5,100	-	-	-	700	-	700	5,000	700
M UK Government Investments Limited (Net)										
16,038	-	16,038	400	-	400	-	-	-	22,350	-
N UK Infrastructure Bank (Net)										
71,100	-	71,100	-	-	-	1,300	-	1,300	17,984	-
Non-voted expenditure										
-	-	-	15,220	-13,000	2,220	-	-	-	2,130	-
<i>Of which:</i>										
O Banking and gilts registration services										
-	-	-	15,220	-13,000	2,220	-	-	-	2,130	-
Total Spending in DEL										
416,204	-56,074	360,130	25,270	-18,800	6,470	9,721	-	9,721	421,494	47,650

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
-	-	-	20,210,718	-4,200	20,206,518	1,673,087	-265,000	1,408,087	86,572,590	-1,068,496
<i>Of which:</i>										
P Core Treasury (AME)										
-	-	-	705	-	705	-	-	-	69,099	-
Q UK circulating coinage										
-	-	-	30,000	-1,000	29,000	-	-	-	16,000	-
R Royal Mint dividend										
-	-	-	-	-3,200	-3,200	-	-	-	-2,200	-
S Assistance to financial institutions, businesses and individuals										
-	-	-	20,000,000	-	20,000,000	-	-	-	80,573,000	87,250
T Royal Household (Net)										
-	-	-	105,349	-	105,349	8,087	-	8,087	110,416	3,960
U UK Asset Resolution Limited (Net)										
-	-	-	31,097	-	31,097	-	-	-	118,620	-
V Help to Buy (HMT) Limited (Net)										
-	-	-	-36,000	-	-36,000	-	-	-	-92,500	-
W Help to Buy ISA										
-	-	-	7,265	-	7,265	180,000	-	180,000	6,600	204,000
X EU Withdrawal Agreement Financial Settlement										
-	-	-	-	-	-	-	-265,000	-265,000	5,585,000	-252,900
Y Reclaim Fund Ltd (Net)										
-	-	-	1	-	1	129,200	-	129,200	-	241
Z UK Infrastructure Bank (Net)										
-	-	-	22,300	-	22,300	1,355,800	-	1,355,800	116,055	852,548
AA Pool Reinsurance Company Limited (Net)										
-	-	-	1	-	1	-	-	-	-	-
AB Provisions										
-	-	-	50,000	-	50,000	-	-	-	72,500	-
<i>Sale of shares</i>										
-	-	-	-	-	-	-	-	-	-	-1,963,595
Non-voted expenditure										
-	-	-	4,300	-400	3,900	-	-	-	3,694	-
<i>Of which:</i>										
AC Royal Household Pensions										
-	-	-	4,300	-400	3,900	-	-	-	3,668	-
<i>Civil List</i>										
-	-	-	-	-	-	-	-	-	26	-
Total Spending in AME										
-	-	-	20,215,018	-4,600	20,210,418	1,673,087	-265,000	1,408,087	86,576,284	-1,068,496

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
416,204	-56,074	360,130	20,240,288	-23,400	20,216,888	1,682,808	-265,000	1,417,808	86,997,778	-1,020,846
<i>Of which:</i>										
Voted Expenditure										
416,204	-56,074	360,130	20,220,768	-10,000	20,210,768	1,682,808	-265,000	1,417,808	86,991,954	-1,020,846
Non Voted Expenditure										
-	-	-	19,520	-13,400	6,120	-	-	-	5,824	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	20,577,018	86,997,778	41,443,956
Net Capital Requirement	1,417,808	-1,020,846	-7,461,348
Accruals to cash adjustments	-10,354,821	-81,464,251	-36,747,592
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,714,464	-1,154,158	4,799,624
Add cash grant-in-aid	1,594,122	1,245,587	106,209
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-20,013,779	-80,014,980	-43,383,969
New provisions and adjustments to previous provisions	-50,000	-5,657,500	2,071,944
Departmental Unallocated Provision	-2,500	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200	-200	-224
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-4,300,000	-419,201
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	9,832,000	8,417,000	78,025
Removal of non-voted budget items	-6,120	-5,824	-6,881
<i>Of which:</i>			
Consolidated Fund Standing Services	-6,120	-5,798	-6,484
Other adjustments	-	-26	-397
Net Cash Requirement	11,633,885	4,506,857	-2,771,865

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	413,704	364,538	324,150
<i>Less:</i>			
Administration DEL Income	-56,074	-71,989	-67,176
Net Administration Costs	357,630	292,549	256,974
Gross Programme Costs	20,420,288	87,081,741	41,655,729
<i>Less:</i>			
Programme DEL Income	-18,800	-15,152	-13,681
Programme AME Income	-4,600	-5,110	-247,777
Non-budget income	-200,000	-200,000	-223,774
Net Programme Costs	20,196,888	86,861,479	41,170,497
Total Net Operating Costs	20,554,518	87,154,028	41,427,471
<i>Of which:</i>			
Resource DEL	364,100	421,494	271,248
Capital DEL	-	152,250	-
Resource AME	20,210,418	86,576,284	41,201,733
Capital AME	180,000	204,000	178,264
Non-budget	-200,000	-200,000	-223,774
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	2,500	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-180,000	-356,250	-178,264
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200,000	141,380	171,105
Other adjustments	-	58,620	23,644
Total Resource Budget	20,577,018	86,997,778	41,443,956
<i>Of which:</i>			
Resource DEL	366,600	421,494	320,248
Resource AME	20,210,418	86,576,284	41,123,708
<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)	20,577,018	86,997,778	41,443,956

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-61,874	-73,389	-74,510
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-56,074	-71,989	-67,176
<i>Of which:</i>			
A Core Treasury	-15,638	-31,733	-27,383
B Debt Management Office	-1,580	-1,400	-1,884
C Government Internal Audit Agency	-38,856	-38,856	-37,860
L National Infrastructure Commission	-	-	-49
Total Administration	-56,074	-71,989	-67,176
Programme			
Sales of Goods and Services	-5,800	-1,400	-7,334
<i>Of which:</i>			
A Core Treasury	-4,000	-	-6,400
B Debt Management Office	-1,800	-1,400	-934
Total Programme	-5,800	-1,400	-7,334
Voted Resource AME	-4,200	-4,700	-247,321
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-1,000	-2,500	-890
<i>Of which:</i>			
Q UK circulating coinage	-1,000	-2,500	-890
Interest and Dividends	-3,200	-2,200	-246,431
<i>Of which:</i>			
R Royal Mint dividend	-3,200	-2,200	-
Loans to Ireland	-	-	-21,794
S Assistance to financial institutions, businesses and individuals	-	-	-224,637
Total Programme	-4,200	-4,700	-247,321
Total Voted Resource Income	-66,074	-78,089	-321,831
Voted Capital DEL	-	-161,010	-
<i>Of which:</i>			
Programme			
Sales of Assets	-	-161,010	-
<i>Of which:</i>			
A Core Treasury	-	-161,010	-
Total Programme	-	-161,010	-

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Capital AME	-265,000	-2,216,495	-2,741,505
<i>Of which:</i>			
Programme			
Other Income	-	-1,963,595	-1,125,431
<i>Of which:</i>			
<i>Sale of shares</i>	-	-1,963,595	-1,125,431
Repayments	-265,000	-252,900	-1,616,074
<i>Of which:</i>			
<i>Loans to Ireland</i>	-	-	-1,613,480
S Assistance to financial institutions, businesses and individuals	-	-	-2,594
X EU Withdrawal Agreement Financial Settlement	-265,000	-252,900	-
Total Programme	-265,000	-2,216,495	-2,741,505
Total Voted Capital Income	-265,000	-2,377,505	-2,741,505

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:

	2022-23		2021-22		2020-21		
	Plans		Provisions		Outturn		
	Income	Receipts	Income	Receipts	Income	Receipts	£'000
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-	
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-	
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-200,000	-13,126,600	-200,000	-7,994,091	-171,105	-15,334,260	
Total	-200,000	-13,126,600	-200,000	-7,994,091	-171,105	-15,334,260	

Detailed description of CFER sources

	2022-23		2021-22		2020-21		
	Plans		Provisions		Outturn		
	Income	Receipts	Income	Receipts	Income	Receipts	£'000
Non-Budget							
Pool Re insurance premiums	-200,000	-200,000	-200,000	-257,083	-171,105	-186,246	
Accumulated cash from the Bank of England Asset Purchase Facility Fund	-	-12,910,000	-	-7,218,034	-	-13,662,544	
Repayment of Business Rates Relief	-	-16,600	-	-518,974	-	-1,485,470	
Total	-200,000	-13,126,600	-200,000	-7,994,091	-171,105	-15,334,260	

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
John Flint	UK Infrastructure Bank Limited
Anne Jessop	Royal Mint Advisory Committee on the design of coins etc
Michael Stevens	The Royal Household Sovereign Grant
John Tattersall	United Kingdom Asset Resolution Limited
Anna Caffyn	Help to Buy (HMT) Limited
Charles Roxburgh	IUK Investments Limited
Charles Roxburgh	IUK Investments Holdings Limited
Mario Pisani	HM Treasury UK Sovereign SUKUK plc
Adrian Smith	Reclaim Fund Limited
Tom Clementi	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 (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 - E	UK Asset Resolution Limited	5,440	-	5,440
DEL - F	Office for Budget Responsibility	4,347	-	4,347
DEL - G	IUK Investments Limited	-	1	-
DEL - H	IUK Investments Holdings Limited	-	1	-
DEL - I	HM Treasury UK Sovereign SUKUK plc	1	-	-
DEL - J	Royal Mint Advisory Committee on the design of coins etc.	1	-	-
DEL - M	UK Government Investments Limited	16,438	-	16,438
DEL - N	UK Infrastructure Bank	71,100	1,300	72,400
AME - T	Royal Household	105,349	8,087	86,300
AME - U	UK Asset Resolution Limited	31,097	-	31,097
AME - V	Help to Buy (HMT) Limited	-36,000	-	-
AME - Y	Reclaim Fund Ltd	1	129,200	-
AME - Z	UK Infrastructure Bank	22,300	1,355,800	1,378,100
AME - AA	Pool Reinsurance Company Limited	1	-	-
Total		220,075	1,494,389	1,594,122

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 1,115,000
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. 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

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

Nature of liability	£'000
7. 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
8. 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
9. 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
10. 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 £5.2bn.	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>	
11. 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
12. 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
13. 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
14. 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

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

Nature of liability	£'000
15. 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
16. 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
17. 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
18. 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	
19. 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
20. The Help to Buy mortgage guarantee scheme was launched on 2 January 2014. The scheme is designed to address the shortage of high loan-to-value mortgages, by offering lenders the option to purchase a guarantee on mortgages where a borrower has a deposit of between 5% and 20%. In the event of a borrower defaulting on their mortgage, HM Treasury would be liable for a portion of net losses suffered following the sale of the property. The scheme rules provide for a maximum contingent liability of £12 billion.	Up to 12,000,000
21. The mortgage guarantee scheme was launched on 19 April 2021. The new Mortgage Guarantee Scheme will help to improve the efficiency of the mortgage market, enabling credit-worthy consumers to access 91% - 95% Loan-To-Value (LTV) mortgage products. 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. A maximum contingent liability of £3.9bn arises.	Up to 3,900,000

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

Nature of liability	£'000
22. 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.	Up to 869,000
23. HM Treasury is currently engaged in litigation activity as the defendant. This may result in costs or damages being ordered against HM Treasury. HM Treasury has not disclosed all of the information that is ordinarily required under IAS 37 on the grounds that it may be prejudicial to legal privilege and the outcome of the litigation.	Unquantifiable
24. 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 March 2021. The maximum potential liability under this scheme cannot be quantified at present.	Unquantifiable
25. 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 .	Up to 36,000
26. HMT provided an indemnity to Cabinet Office in respect of employer contributions payable to the civil service pensions scheme when the Royal Mint's pensions transferred under new fair deal. This would only materialise in the event that the Royal Mint failed to make payments to the PCSPS.	Unquantifiable
27. HM Treasury provided BlackRock Investment Management (UK) Ltd. with a capped £3m indemnity for support on the design of the Bounce Back Loan Scheme, which was created to support small businesses during the Covid-19 pandemic. The limited indemnity covers the risk that BlackRock could become liable to third parties for claims made in the context of their engagement.	Unquantifiable up to 3,000
28. UKGI provided an uncapped indemnity to investment banks 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.	Unquantifiable

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

Nature of liability	£'000
29. 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 was in public ownership (Treasury Minute dated 25 January 2010). These indemnities have been terminated for forward-looking action for Directors remaining with B&B and NRAM as the companies have transferred to private ownership.	Unquantifiable
30. 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 was in public ownership. These indemnities have been terminated for forward-looking action for Directors remaining with B&B and NRAM as the companies have transferred to private ownership.	Unquantifiable
31. HM Treasury has guaranteed indemnities provided by UK Asset Resolution (UKAR) for its directors against liabilities and losses in the course of their actions whilst the entity is in public ownership (Treasury Minute dated 8 July 2010).	Unquantifiable
32. HM Treasury has provided indemnities for the directors of UK Infrastructure Bank Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
33. HM Treasury has provided indemnities for the directors of IUK Investments Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
34. 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
35. 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
36. 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
37. 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
38. 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
39. The Deed of Indemnity between HM Treasury, the Bank of England and BEAPFF provides that BEAPFF on behalf of itself and its officers and directors may at any time claim payment under the indemnity in respect of any indemnified losses incurred. The losses include all claims, losses, damages, liabilities, etc suffered or incurred by BEAPFF or its officers or directors as a result of, arising out of, in connection with, or which are attributable to, BEAPFF carrying on activities pursuant to or in connection with the APF, save to the extent that the losses arise from BEAPFF's own wilful default or reckless disregard of its obligations. Maximum potential liabilities under this intervention are considered unquantifiable.	Unquantifiable

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

Nature of liability	£'000
Statutory	
40. 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
41. 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
42. 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”.	Unquantifiable up to €2,023,280 (liability subject to € exchange rate)
43. The Treasury is a founder contributor of the Asian Infrastructure Bank (AIIB) and has made five capital contributions to the AIIB under the authority of the Asian Infrastructure Investment Bank (Initial Capital Contribution) Order 2015. Each payment has incurred a contingent liability which arises under the Articles of Agreement of the AIIB and for each payment of US\$122,180,000 creates a callable capital contribution of US\$488,760,000. The UK’s contribution has been paid over five years, and now that the final payment has been made by the Treasury (in December 2019) the total callable capital is US\$2,443,800,000. (Treasury Minute dated 30 November 2015).	Unquantifiable up to \$2.4bn (liability subject to US\$ exchange rate)
44. 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 returned 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 £30.7bn as at 31 March 2020.	30,700,000

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

Nature of liability	£'000
<p>45. 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 31 March 2021 to be £271m.</p>	271,000

Cabinet Office

Introduction

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

1. Seize the opportunities of EU Exit, through creating the world's most effective border to increase UK prosperity and enhance security.
2. Secure a safe, prosperous and resilient UK by coordinating national security and crisis response, realising strategic advantage through science and technology, and the implementation of the Integrated Review.
3. Advance equality of opportunity across the UK.
4. Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.
5. Support the design and implementation of Government's and Prime Minister's priorities.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	907,768,000	-	907,768,000
Capital	1,120,124,000	-	1,120,124,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	907,768,000	-	907,768,000
Capital	1,120,124,000	-	1,120,124,000
Non-Budget Expenditure	-		
Net cash requirement	1,408,819,000		

Amounts required in the year ending 31 March 2023 for expenditure by Cabinet Office on:

Departmental Expenditure Limit:Expenditure arising from:

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

Seize the opportunities of Brexit, through creating the world's most effective border to increase UK prosperity and enhance security; secure a safe, prosperous and resilient UK by coordinating national security and crisis response, realising strategic advantage through science and technology, and the implementation of the Integrated Review; advance equality of opportunity across the UK; increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions; support the design and implementation of Government's and Prime Minister's priorities.

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, 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.

Cabinet Office will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
Departmental Expenditure Limit			
Resource	907,768,000	547,025,000	360,743,000
Capital	1,120,124,000	192,944,000	927,180,000
Annually Managed Expenditure			
Resource	-	675,000	-675,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	1,408,819,000	707,445,000	701,374,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
1,576,849	-1,105,280	471,569	769,348	-333,149	436,199	1,120,124	-	1,120,124	1,492,386	368,048
<i>Of which:</i>										
A Seize the opportunities of Brexit, through creating the world's most effective border to increase UK prosperity and enhance security										
5,873	-	5,873	26,164	-	26,164	-	-	-	-	-
B Secure a safe, prosperous and resilient UK by coordinating national security and crisis response, realising strategic advantage through science and technology, and the implementation of the Integrated Review										
28,352	-2,474	25,878	150,898	-134,580	16,318	20,674	-	20,674	50,619	6,944
C Advance equality of opportunity across the UK.										
13,350	-	13,350	124	-	124	-	-	-	-	-
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions										
677,128	-469,926	207,202	330,858	-126,587	204,271	70,420	-	70,420	417,886	38,200
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities										
125,017	-20,530	104,487	256,547	-71,982	184,565	143,600	-	143,600	724,564	145,521
F Executive Agency - Government Property Agency										
714,027	-612,350	101,677	-	-	-	884,930	-	884,930	65,562	173,225
G Arm's Length Bodies (net)										
13,102	-	13,102	4,757	-	4,757	500	-	500	20,000	500
<i>Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities</i>										
-	-	-	-	-	-	-	-	-	213,755	3,658
Non-voted expenditure										
-	-	-	-	-	-	-	-	-	2,300	-
<i>Of which:</i>										
<i>UK Members of the European Parliament</i>										
-	-	-	-	-	-	-	-	-	2,300	-
1,576,849	-1,105,280	471,569	769,348	-333,149	436,199	1,120,124	-	1,120,124	1,494,686	368,048

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
-	-	-	-	-	-	-	-	-	252,452	-
<i>Of which:</i>										
<i>Cabinet Office AME</i>										
-	-	-	-	-	-	-	-	-	58,578	-
<i>Executive Agency - Government Property Agency - AME</i>										
-	-	-	-	-	-	-	-	-	193,874	-
Total Spending in AME										
-	-	-	-	-	-	-	-	-	252,452	-
Total for Estimate										
1,576,849	-1,105,280	471,569	769,348	-333,149	436,199	1,120,124	-	1,120,124	1,747,138	368,048
<i>Of which:</i>										
Voted Expenditure										
1,576,849	-1,105,280	471,569	769,348	-333,149	436,199	1,120,124	-	1,120,124	1,744,838	368,048
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	2,300	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	907,768	1,747,138	1,535,808
Net Capital Requirement	1,120,124	368,048	372,696
Accruals to cash adjustments	-619,073	-141,404	-141,068
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-18,378	-20,500	8,113
Add cash grant-in-aid	18,840	20,437	19,045
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-209,464	-125,657	-136,515
New provisions and adjustments to previous provisions	-	-250,952	-30,386
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-532	-1,414
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	18,600	235,800	-
Increase (-) / Decrease (+) in creditors	-428,671	-	-
Use of provisions	-	-	89
Removal of non-voted budget items	-	-2,300	-2,233
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-2,300	-2,233
Other adjustments	-	-	-
Net Cash Requirement	1,408,819	1,971,482	1,765,203

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	1,576,849	1,694,670	740,648
<i>Less:</i>			
Administration DEL Income	-1,105,280	-940,712	-387,868
Net Administration Costs	471,569	753,958	352,780
Gross Programme Costs	889,923	848,690	1,661,274
<i>Less:</i>			
Programme DEL Income	-333,149	-212,259	-700,462
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	556,774	636,431	960,812
Total Net Operating Costs	1,028,343	1,390,389	1,313,592
<i>Of which:</i>			
Resource DEL	907,768	1,494,686	1,423,189
Capital DEL	128,000	-100,000	-219,983
Resource AME	-	252,452	110,386
Capital AME	-	-	-
Non-budget	-7,425	-256,749	-
<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	-128,000	100,000	219,983
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	7,425	256,749	-
Other adjustments	-	-	2,233
Total Resource Budget	907,768	1,747,138	1,535,808
<i>Of which:</i>			
Resource DEL	907,768	1,494,686	1,425,511
Resource AME	-	252,452	110,297
<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)	907,768	1,747,138	1,535,808

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-1,438,429	-1,152,971	-535,311
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-303,331	-211,752	-11,071
<i>Of which:</i>			
B Secure a safe, prosperous and resilient UK by coordinating national security and crisis response, realising strategic advantage through science and technology, and the implementation of the Integrated Review.	-18	-371	-91
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.	-300,700	-185,725	-
<i>Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities</i>	-	-7,024	-9,800
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-2,613	-10,258	-1,180
F Executive Agency - Government Property Agency	-	-8,374	-
Interest and Dividends	-	-	-15,019
<i>Of which:</i>			
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.	-	-	-14,252
<i>Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities</i>	-	-	-767
Other Grants	-	-28	-
<i>Of which:</i>			
G Arm's Length Bodies (net)	-	-28	-
Other Income	-801,949	-728,932	-361,778
<i>Of which:</i>			
B Secure a safe, prosperous and resilient UK by coordinating national security and crisis response, realising strategic advantage through science and technology, and the implementation of the Integrated Review.	-2,456	-1,279	-51
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.	-169,226	-182,302	-21,664
<i>Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities</i>	-	-14,284	-2,956
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-17,917	-34,815	-1,391
F Executive Agency - Government Property Agency	-612,350	-496,231	-335,716
G Arm's Length Bodies (net)	-	-21	-
Total Administration	-1,105,280	-940,712	-387,868

Part III: Note B - Analysis of Departmental Income

	£'000		
	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Programme			
Sales of Goods and Services	-39,713	-149,634	-123,873
<i>Of which:</i>			
B Secure a safe, prosperous and resilient UK by coordinating national security and crisis response, realising strategic advantage through science and technology, and the implementation of the Integrated Review.	-	-102,316	-82,138
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.	-38,133	-42,217	-37,998
<i>Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities</i>	-	-1,137	-
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-1,580	-3,964	-3,727
G Arm's Length Bodies (net)	-	-	-10
Interest and Dividends	-	-	-14,500
<i>Of which:</i>			
<i>Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities</i>	-	-	-14,500
Other Grants	-	-	-6,461
<i>Of which:</i>			
B Secure a safe, prosperous and resilient UK by coordinating national security and crisis response, realising strategic advantage through science and technology, and the implementation of the Integrated Review.	-	-	-6,461
Other Income	-293,436	-62,774	-2,613
<i>Of which:</i>			
B Secure a safe, prosperous and resilient UK by coordinating national security and crisis response, realising strategic advantage through science and technology, and the implementation of the Integrated Review.	-134,580	104	-723
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.	-88,454	-45,315	-1,418
<i>Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities</i>	-	-16,593	-1
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-70,402	-906	-406
G Arm's Length Bodies (net)	-	-64	-65
Taxation	-	149	4
<i>Of which:</i>			
<i>Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities</i>	-	-	4
G Arm's Length Bodies (net)	-	149	-
Total Programme	-333,149	-212,259	-147,443

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Total Voted Resource Income	-1,438,429	-1,152,971	-535,311
Voted Capital DEL	-	-13,990	-540,646
<i>Of which:</i>			
Programme			
Sales of Assets	-	-13,990	12,373
<i>Of which:</i>			
F Executive Agency - Government Property Agency	-	-13,990	12,373
Other Grants	-	-	-553,019
<i>Of which:</i>			
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-	-	-6
F Executive Agency - Government Property Agency	-	-	-553,013
Total Programme	-	-13,990	-540,646
Total Voted Capital Income	-	-13,990	-540,646

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					
	2022-23 Plans		2021-22 Provisions		2020-21 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)	-7,425	-7,425	-256,749	-256,749	-	-
Total	-7,425	-7,425	-256,749	-256,749	-	-

Detailed description of CFER sources

	£'000					
	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Disposal of Sunningdale Park sale of equity shareholding and other income from joint ventures	-7,425	-7,425	-7,425	-7,425	-	-
Sale of Behavioural Insights Team	-	-	-6,600	-6,600	-	-
Sale of face covering machines	-	-	-141	-141	-	-
Sale of intellectual property to Axelos	-	-	-25,850	-25,850	-	-
Total	-7,425	-7,425	-256,749	-256,749	-	-

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 Geospatial Commission.
Executive Agency Accounting Officers:	
Steven Boyd	Chief Executive of the Government Property Agency
Simon Tse	Chief Executive of the 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:

Harry Rich	the Registrar of Consultant Lobbyists
Peter J. Lawrence OBE	Chief Executive of the Civil Service Commission
Marcial Boo	Chief Executive of the Equality and Human Rights Commission

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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 - G	Civil Service Commission	2,776	-	2,776
DEL - G	Commission for Equality and Human Rights	14,919	500	15,900
DEL - G	The Registrar of Consultant Lobbyists	183	-	164
Total		17,878	500	18,840

Part III: Note F - Accounting Policy changes

Cabinet Office have adopted the International Financial Reporting Standard (IFRS) 16 Leases. This has an impact on both resource and capital departmental expenditure limits, with the most significant impact being the capitalisation of the value of leases held.

For the 2022-23 Main Estimate, Cabinet Office have been allocated the following budget cover to reflect the change in accounting standard:

Resource DEL: -£77.4m

Resource DEL depreciation: £85.0m

Capital DEL: £626.9m

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>1. 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 rapidly manufactured ventilator systems (RMVSS) and for the contract manufacturers of RMVS. 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 RMVS and for the contract manufacturers of RMVS. 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. 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
<p>2. Commercially Sensitive</p> <p>Cabinet Office have entered into contingent liabilities by offering contractual guarantee limitations to supplier liabilities. There are some liabilities where details are not given due to reasons of commercial sensitivity, of which the likelihood of a future outflow of 136 Accountability Report Annual Report and Accounts 2020-21 economic resources is considered remote and unquantifiable.</p>	Unquantifiable
<p>3. 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. 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
<p>4. IR35</p> <p>Since April 2017 the responsibility for assessment of employment status of contingent workers is the public sector body. The department is responsible for deciding whether engagements are inside of the off-payroll working rules or not, and informing the fee-paying agency so appropriate deductions can be made. Since 2019 HMRC has been undertaking audit compliance work on our determinations for workers engaged since April 2017. The department applied the off-payroll rules with care. However it may be liable for any tax unpaid as a result of an incorrect determination passed to the fee-paying agency. We are therefore disclosing an unquantifiable liability in respect of tax and NI that would have been paid to HMRC had the engagements been considered inside scope of IR35.</p>	Unquantifiable
<p>5. Legally privileged</p> <p>Cabinet Office has contingent liabilities subject to legal privilege for which details are not given to avoid prejudicing the position of the department, of which the likelihood of future outflow of economic resources is considered unlikely.</p>	780

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	13,340,000	-	13,340,000
Capital	50,000	-	50,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	13,340,000	-	13,340,000
Capital	50,000	-	50,000
Non-Budget Expenditure	39,852,198,000		
Net cash requirement	39,865,374,000		

Amounts required in the year ending 31 March 2023 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	13,340,000	5,044,000	8,296,000
Capital	50,000	23,000	27,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	39,852,198,000	19,483,854,000	20,368,344,000
Net cash requirement	39,865,374,000	19,488,874,000	20,376,500,000

Part II: Subhead detail

£'000

2022-23 Plans										2021-22 Provisions	
Resources						Capital				Resources	Capital
Administration			Programme			Gross	Income	Net	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											
18,303	-5,525	12,778	562	-	562	50	-	50	12,125	50	
<i>Of which:</i>											
A Scotland Office and Office of The Advocate General											
18,303	-5,525	12,778	150	-	150	50	-	50	11,717	50	
B Boundary Commission For Scotland											
-	-	-	412	-	412	-	-	-	408	-	
Total Spending in DEL											
18,303	-5,525	12,778	562	-	562	50	-	50	12,125	50	
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	-	-	-	-	-	-	260	-	
<i>Of which:</i>											
<i>Provisions</i>											
-	-	-	-	-	-	-	-	-	260	-	
Total Spending in AME											
-	-	-	-	-	-	-	-	-	260	-	
Non-Budget spending											
Voted expenditure											
-	-	-	39,852,198	-	39,852,198	-	-	-	44,410,547	-	
<i>Of which:</i>											
C Grant Payable to The Scottish Consolidated Fund											
-	-	-	26,032,513	-	26,032,513	-	-	-	32,769,002	-	
D Payover of Scottish Rate of Income Tax to Scottish Consolidated Fund											
-	-	-	13,819,685	-	13,819,685	-	-	-	11,641,545	-	
Total Non-Budget Spending											
-	-	-	39,852,198	-	39,852,198	-	-	-	44,410,547	-	
Total for Estimate											
18,303	-5,525	12,778	39,852,760	-	39,852,760	50	-	50	44,422,932	50	
<i>Of which:</i>											
Voted Expenditure											
18,303	-5,525	12,778	39,852,760	-	39,852,760	50	-	50	44,422,932	50	
Non Voted Expenditure											
-	-	-	-	-	-	-	-	-	-	-	

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	39,865,538	44,422,932	39,842,354
Net Capital Requirement	50	50	796
Accruals to cash adjustments	-214	-465	-117
<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	-583	-150	-60
New provisions and adjustments to previous provisions	-	-260	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-56	-55	-57
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	425	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	39,865,374	44,422,517	39,843,033

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	18,303	15,594	15,568
<i>Less:</i>			
Administration DEL Income	-5,525	-4,027	-2,642
Net Administration Costs	12,778	11,567	12,926
Gross Programme Costs	39,852,760	44,411,365	39,829,428
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	39,852,760	44,411,365	39,829,428
Total Net Operating Costs	39,865,538	44,422,932	39,842,354
<i>Of which:</i>			
Resource DEL	13,340	12,125	13,245
Capital DEL	-	-	-
Resource AME	-	260	-
Capital AME	-	-	-
Non-budget	39,852,198	44,410,547	39,829,109
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-39,852,198	-44,410,547	-39,829,109
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	13,340	12,385	13,245
<i>Of which:</i>			
Resource DEL	13,340	12,125	13,245
Resource AME	-	260	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	39,852,198	44,410,547	39,829,109
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	39,865,538	44,422,932	39,842,354

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-5,525	-4,027	-2,642
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-5,525	-4,027	-2,642
<i>Of which:</i>			
A Scotland Office and Office of The Advocate General	-5,525	-4,027	-2,642
Total Administration	-5,525	-4,027	-2,642
Total Voted Resource Income	-5,525	-4,027	-2,642

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

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

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

Part III: Note F - Accounting Policy changes

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

The Scotland Office will adopt the new standard for its 2022-23 accounts.

This has an 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 existing operating leases held (over the term of the lease) and then recognising any necessary impairments to reflect fair value.

IFRS 16 has been introduced to improve transparency and comparability. By adopting IFRS 16, 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

Wales Office

Introduction

1. To support the Secretary of State for Wales and the Parliamentary Under Secretary 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	5,657,000	-	5,657,000
Capital	30,000	-	30,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	5,657,000	-	5,657,000
Capital	30,000	-	30,000
Non-Budget Expenditure	18,937,523,000		
Net cash requirement	18,943,112,000		

Amounts required in the year ending 31 March 2023 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	5,657,000	2,307,000	3,350,000
Capital	30,000	14,000	16,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	18,937,523,000	9,141,230,000	9,796,293,000
Net cash requirement	18,943,112,000	9,143,457,000	9,799,655,000

Part II: Subhead detail

£'000

2022-23 Plans										2021-22 Provisions	
Resources						Capital				Resources	Capital
Administration			Programme			Gross	Income	Net	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											
5,621	-100	5,521	136	-	136	30	-	30	6,363	30	
<i>Of which:</i>											
A Wales Office											
5,621	-100	5,521	136	-	136	30	-	30	6,363	30	
Total Spending in DEL											
5,621	-100	5,521	136	-	136	30	-	30	6,363	30	
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	-	-	-	-	-	-	-249	-	
<i>Of which:</i>											
<i>Provisions and impairments</i>											
-	-	-	-	-	-	-	-	-	-249	-	
Total Spending in AME											
-	-	-	-	-	-	-	-	-	-249	-	
Non-Budget spending											
Voted expenditure											
-	-	-	18,937,523	-	18,937,523	-	-	-	20,863,187	-	
<i>Of which:</i>											
B Grant Payable to the Welsh Consolidated Fund											
-	-	-	16,459,776	-	16,459,776	-	-	-	18,799,126	-	
C Payover of Welsh Rates of Income Tax to Welsh Consolidated Fund											
-	-	-	2,477,747	-	2,477,747	-	-	-	2,064,061	-	
Total Non-Budget Spending											
-	-	-	18,937,523	-	18,937,523	-	-	-	20,863,187	-	
Total for Estimate											
5,621	-100	5,521	18,937,659	-	18,937,659	30	-	30	20,869,301	30	
<i>Of which:</i>											
Voted Expenditure											
5,621	-100	5,521	18,937,659	-	18,937,659	30	-	30	20,869,301	30	
Non Voted Expenditure											
-	-	-	-	-	-	-	-	-	-	-	

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	18,943,180	20,869,301	21,804,946
Net Capital Requirement	30	30	-
Accruals to cash adjustments	-98	140	-195
<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	-407	-75	-163
New provisions and adjustments to previous provisions	-	19	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-44	-32
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	309	-	-
Use of provisions	-	240	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	18,943,112	20,869,471	21,804,751

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	5,621	6,087	4,529
<i>Less:</i>			
Administration DEL Income	-100	-100	-117
Net Administration Costs	5,521	5,987	4,412
Gross Programme Costs	18,937,659	20,863,314	21,800,534
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-28,000	-28,000	-28,510
Net Programme Costs	18,909,659	20,835,314	21,772,024
Total Net Operating Costs	18,915,180	20,841,301	21,776,436
<i>Of which:</i>			
Resource DEL	5,657	6,123	4,689
Capital DEL	-	-	-
Resource AME	-	-9	-
Capital AME	-	-	-
Non-budget	18,909,523	20,835,187	21,771,747
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-18,937,523	-20,863,187	-21,800,257
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	28,000	28,000	28,510
Other adjustments	-	-	-
Total Resource Budget	5,657	6,114	4,689
<i>Of which:</i>			
Resource DEL	5,657	6,363	4,689
Resource AME	-	-249	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	18,937,523	20,863,187	21,800,257
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	18,943,180	20,869,301	21,804,946

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-100	-100	-117
<i>Of which:</i>			
Administration			
Other Income	-100	-100	-117
<i>Of which:</i>			
A Wales Office	-100	-100	-117
Total Administration	-100	-100	-117
Total Voted Resource Income	-100	-100	-117

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					
	2022-23 Plans		2021-22 Provisions		2020-21 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	-28,000	-28,000	-28,510	-28,510
Total	-28,000	-28,000	-28,000	-28,000	-28,510	-28,510

Detailed description of CFER sources

	£'000					
	2022-23 Plans		2021-22 Provisions		2020-21 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	-28,000	-28,000	-28,510	-28,510
Total	-28,000	28,000	-28,000	-28,000	-28,510	-28,510

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

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

Part III: Note F - Accounting Policy changes

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

The Wales Office will adopt the new standard for its 2022-23 accounts.

This has an 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 existing operating leases held (over the term of the lease) and then recognising any necessary impairments to reflect fair value.

IFRS 16 has been introduced to improve transparency and comparability. By adopting IFRS 16, 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

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	41,191,000	-	41,191,000
Capital	1,719,000	-	1,719,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	41,191,000	-	41,191,000
Capital	1,719,000	-	1,719,000
Non-Budget Expenditure	21,633,454,000		
Net cash requirement	21,672,802,000		

Amounts required in the year ending 31 March 2023 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, New Decade New Approach and New Deal for Northern Ireland. Expenditure on arrangements for the running of Hillsborough Castle. This will include associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

Recoupment of electoral expenses, receipts from the use of video conferencing facilities, fees and costs recovered or received for work done for other departments, freedom of information receipts, data protection act receipts, recovery of compensation paid, recoupment of grant funding, costs and fees awarded in favour of the Crown. Fees and costs recovered or received for the use of the NIO estate. Contributions from third parties to fund grant programmes and monies from other departments to fund projects in Northern Ireland.

Non-Budget Expenditure:

Expenditure arising from:

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

Northern Ireland Office will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
Departmental Expenditure Limit			
Resource	41,191,000	15,645,000	25,546,000
Capital	1,719,000	117,000	1,602,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	21,633,454,000	9,659,672,000	11,973,782,000
Net cash requirement	21,672,802,000	9,929,465,000	11,743,337,000

Part II: Subhead detail

£'000

2022-23 Plans										2021-22 Provisions	
Resources						Capital				Resources	Capital
Administration			Programme			Gross	Income	Net	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											
29,360	-5,558	23,802	17,618	-229	17,389	1,719	-	1,719	40,850	1,967	
<i>Of which:</i>											
A Northern Ireland Office											
29,360	-5,558	23,802	14,813	-229	14,584	1,719	-	1,719	36,396	1,967	
B NI Human Rights Commission (net)											
-	-	-	1,605	-	1,605	-	-	-	2,711	-	
C Parades Commission (net)											
-	-	-	771	-	771	-	-	-	841	-	
D Independent Reporting Commission (net)											
-	-	-	429	-	429	-	-	-	902	-	
Total Spending in DEL											
29,360	-5,558	23,802	17,618	-229	17,389	1,719	-	1,719	40,850	1,967	
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	-	-	-	-	-	-	749,316	-	
<i>Of which:</i>											
Northern Ireland Office											
-	-	-	-	-	-	-	-	-	749,316	-	
Total Spending in AME											
-	-	-	-	-	-	-	-	-	749,316	-	
Non-Budget spending											
Voted expenditure											
-	-	-	21,633,454	-	21,633,454	-	-	-	20,975,101	-	
<i>Of which:</i>											
E Grant Payable to The Northern Ireland Consolidated Fund											
-	-	-	21,633,454	-	21,633,454	-	-	-	20,975,101	-	
Total Non-Budget Spending											
-	-	-	21,633,454	-	21,633,454	-	-	-	20,975,101	-	
Total for Estimate											
29,360	-5,558	23,802	21,651,072	-229	21,650,843	1,719	-	1,719	21,765,267	1,967	
<i>Of which:</i>											
Voted Expenditure											
29,360	-5,558	23,802	21,651,072	-229	21,650,843	1,719	-	1,719	21,765,267	1,967	
Non Voted Expenditure											
-	-	-	-	-	-	-	-	-	-	-	

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	21,674,645	21,765,267	28,715
Net Capital Requirement	1,719	1,967	852
Accruals to cash adjustments	-3,562	-186,294	-3,728
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-2,805	-4,454	-1,454
Add cash grant-in-aid	2,805	3,165	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,687	-2,249	-2,144
New provisions and adjustments to previous provisions	-	-749,316	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-130
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	125	-	-
Use of provisions	-	566,560	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	21,672,802	21,580,940	25,839

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	29,360	27,841	26,326
<i>Less:</i>			
Administration DEL Income	-5,558	-5,227	-4,179
Net Administration Costs	23,802	22,614	22,147
Gross Programme Costs	21,651,072	21,742,906	6,861
<i>Less:</i>			
Programme DEL Income	-229	-253	-293
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	21,650,843	21,742,653	6,568
Total Net Operating Costs	21,674,645	21,765,267	28,715
<i>Of which:</i>			
Resource DEL	41,191	40,850	28,715
Capital DEL	-	-	-
Resource AME	-	749,316	-
Capital AME	-	-	-
Non-budget	21,633,454	20,975,101	-
<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	-21,633,454	-20,975,101	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	41,191	790,166	28,715
<i>Of which:</i>			
Resource DEL	41,191	40,850	28,715
Resource AME	-	749,316	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	21,633,454	20,975,101	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	21,674,645	21,765,267	28,715

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-5,787	-5,480	-4,472
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-5,558	-5,227	-4,179
<i>Of which:</i>			
A Northern Ireland Office	-5,558	-5,227	-4,179
Total Administration	-5,558	-5,227	-4,179
Programme			
Sales of Goods and Services	-229	-253	-293
<i>Of which:</i>			
A Northern Ireland Office	-229	-253	-293
Total Programme	-229	-253	-293
Total Voted Resource Income	-5,787	-5,480	-4,472

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Madeleine Allesandri

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

ALB Accounting Officers:

Jacqueline McClintock	Northern Ireland Human Rights Commission
Sarah Teer	Parades Commission for Northern Ireland
Chris Atkinson	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 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	1,605	-	1,605
C	NI Parades Commission	771	-	771
D	Independent Reporting Commission	429	-	429
Total		2,805	-	2,805

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 60% of the full estimate.
5. This Estimate includes ring fenced resources for the purposes of transforming the National Savings and Investments outsourced business through the retendering of the new contract. The present contract with Atos is to March 2024. Within the 2022-23 Estimate, 26% of the RDEL and 66% of the CDEL is ringfenced for the continuing transformation of NS&I.
6. Full details of the expenditure contained in this Estimate can be found in National Savings and Investments Annual Report and Accounts 2022.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	201,586,000	-	201,586,000
Capital	19,618,000	-	19,618,000
Annually Managed Expenditure			
Resource	700,000	-	700,000
Capital	1,300,000	-	1,300,000
Total Net Budget			
Resource	202,286,000	-	202,286,000
Capital	20,918,000	-	20,918,000
Non-Budget Expenditure	-		
Net cash requirement	210,267,000		

Amounts required in the year ending 31 March 2023 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. Capital expenditure.

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	201,586,000	83,552,000	118,034,000
Capital	19,618,000	297,000	19,321,000
Annually Managed Expenditure			
Resource	700,000	135,000	565,000
Capital	1,300,000	-	1,300,000
Non-Budget Expenditure	-	-	-
Net cash requirement	210,267,000	86,616,000	123,651,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
281,586	-80,000	201,586	-	-	-	19,618	-	19,618	164,320	661
<i>Of which:</i>										
A Administration										
281,586	-80,000	201,586	-	-	-	19,618	-	19,618	164,320	661
Total Spending in DEL										
281,586	-80,000	201,586	-	-	-	19,618	-	19,618	164,320	661
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	700	-	700	1,300	-	1,300	2,300	-
<i>Of which:</i>										
B Administration										
-	-	-	700	-	700	1,300	-	1,300	2,300	-
Total Spending in AME										
-	-	-	700	-	700	1,300	-	1,300	2,300	-
Total for Estimate										
281,586	-80,000	201,586	700	-	700	20,918	-	20,918	166,620	661
<i>Of which:</i>										
Voted Expenditure										
281,586	-80,000	201,586	700	-	700	20,918	-	20,918	166,620	661
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	202,286	166,620	162,259
Net Capital Requirement	20,918	661	16
Accruals to cash adjustments	-12,937	3,850	434
<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	-3,627	-2,400	-222
New provisions and adjustments to previous provisions	-700	-2,300	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-450	-450	-450
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	3,000	4,000	-130
Increase (-) / Decrease (+) in creditors	-11,160	5,000	1,236
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	210,267	171,131	162,709

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	281,586	285,320	212,572
<i>Less:</i>			
Administration DEL Income	-80,000	-121,000	-50,313
Net Administration Costs	201,586	164,320	162,259
Gross Programme Costs	6,700	671	-7,724
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	6,700	671	-7,724
Total Net Operating Costs	208,286	164,991	154,535
<i>Of which:</i>			
Resource DEL	201,586	164,320	162,259
Capital DEL	-	371	2,177
Resource AME	700	2,300	-
Capital AME	-	-	-
Non-budget	6,000	-2,000	-9,901
<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	-	-371	-2,177
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-6,000	2,000	9,901
Total Resource Budget	202,286	166,620	162,259
<i>Of which:</i>			
Resource DEL	201,586	164,320	162,259
Resource AME	700	2,300	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	202,286	166,620	162,259

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-80,000	-121,000	-50,313
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-80,000	-121,000	-50,204
<i>Of which:</i>			
A Administration	-80,000	-121,000	-50,204
Other Income	-	-	-109
<i>Of which:</i>			
A Administration	-	-	-109
Total Administration	-80,000	-121,000	-50,313
Total Voted Resource Income	-80,000	-121,000	-50,313
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 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: 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	32,098,000	-	32,098,000
Capital	3,107,000	-	3,107,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	32,098,000	-	32,098,000
Capital	3,107,000	-	3,107,000
Non-Budget Expenditure	-		
Net Cash Requirement	31,573,000		

Amounts required in the year ending 31 March 2023 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	32,098,000	13,613,000	18,485,000
Capital	3,107,000	990,000	2,117,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	31,573,000	13,695,000	17,878,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
34,398	-2,300	32,098	-	-	-	3,107	-	3,107	30,550	2,200
<i>Of which:</i>										
A Giving the public confidence in the integrity of charity										
34,398	-2,300	32,098	-	-	-	3,107	-	3,107	30,550	2,200
Total Spending in DEL										
34,398	-2,300	32,098	-	-	-	3,107	-	3,107	30,550	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										
34,398	-2,300	32,098	-	-	-	3,107	-	3,107	30,750	2,200
<i>Of which:</i>										
Voted Expenditure										
34,398	-2,300	32,098	-	-	-	3,107	-	3,107	30,750	2,200
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	32,098	30,750	28,818
Net Capital Requirement	3,107	2,200	1,949
Accruals to cash adjustments	-3,632	-1,517	-2,797
<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	-3,565	-2,250	-1,940
New provisions and adjustments to previous provisions	-	-200	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-67	-67	-67
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	364
Increase (-) / Decrease (+) in creditors	-	1,000	-1,154
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	31,573	31,433	27,970

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	34,398	32,850	30,206
<i>Less:</i>			
Administration DEL Income	-2,300	-2,300	-1,388
Net Administration Costs	32,098	30,550	28,818
Gross Programme Costs	-	200	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	-	200	-
Total Net Operating Costs	32,098	30,750	28,818
<i>Of which:</i>			
Resource DEL	32,098	30,550	28,818
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	32,098	30,750	28,818
<i>Of which:</i>			
Resource DEL	32,098	30,550	28,818
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)	32,098	30,750	28,818

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-2,300	-2,300	-1,388
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-2,300	-2,300	-1,388
<i>Of which:</i>			
A Giving the public confidence in the integrity of charity	-2,300	-2,300	-1,388
Total Administration	-2,300	-2,300	-1,388
Total Voted Resource Income	-2,300	-2,300	-1,388

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: 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 breaches of UK and EU prohibitions against anti-competitive agreements and abuses of dominant positions; investigating mergers; conducting market studies and investigations where there may be competition and consumer issues; bringing criminal proceedings against individuals who commit cartel offences under the Enterprise Act 2002 (EA02); and fostering effective competition in digital markets, while scaling up as a digital markets regulator. 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. It is also responsible for providing technical advice, reporting and monitoring in relation to the UK internal market and subsidies. This all involves an active communication 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	120,024,000	-	120,024,000
Capital	10,231,000	-	10,231,000
Annually Managed Expenditure			
Resource	45,000,000	-	45,000,000
Capital	-	-	-
Total Net Budget			
Resource	165,024,000	-	165,024,000
Capital	10,231,000	-	10,231,000
Non-Budget Expenditure	-		
Net cash requirement	122,005,000		

Amounts required in the year ending 31 March 2023 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; providing expert, independent, trusted advice and economic analysis to support the four nations to trade effectively within the UK Internal Market; providing advice to public authorities and report on the effective operation of the subsidy control regime; operationalising and preparing for the new regulatory regime to implement and enforce a new pro-competition regime for digital markets; administrative and operational costs, including any Governmental response to the Covid-19 pandemic; associated depreciation and any other non-cash items falling in DEL. Supporting the Government's Places for Growth programme by increasing presence in Edinburgh, Belfast and Cardiff, and establishing new offices in Manchester and Darlington.

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	120,024,000	52,020,000	68,004,000
Capital	10,231,000	4,275,000	5,956,000
Annually Managed Expenditure			
Resource	45,000,000	4,500,000	40,500,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	122,005,000	53,595,000	68,410,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
30,792	-3,000	27,792	95,232	-3,000	92,232	10,231	-	10,231	115,600	7,500
<i>Of which:</i>										
A Competition Promotion										
30,792	-3,000	27,792	95,232	-3,000	92,232	10,231	-	10,231	115,600	7,500
Total Spending in DEL										
30,792	-3,000	27,792	95,232	-3,000	92,232	10,231	-	10,231	115,600	7,500
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	45,000	-	45,000	-	-	-	45,000	-
<i>Of which:</i>										
B Competition Promotion										
-	-	-	45,000	-	45,000	-	-	-	45,000	-
Total Spending in AME										
-	-	-	45,000	-	45,000	-	-	-	45,000	-
Total for Estimate										
30,792	-3,000	27,792	140,232	-3,000	137,232	10,231	-	10,231	160,600	7,500
<i>Of which:</i>										
Voted Expenditure										
30,792	-3,000	27,792	140,232	-3,000	137,232	10,231	-	10,231	160,600	7,500
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	165,024	160,600	102,347
Net Capital Requirement	10,231	7,500	2,666
Accruals to cash adjustments	-53,250	-51,000	-14,369
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-11,044	-6,000	-4,369
New provisions and adjustments to previous provisions	-45,000	-45,000	-10,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	2,794	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	122,005	117,100	90,644

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	30,792	29,640	15,597
<i>Less:</i>			
Administration DEL Income	-3,000	-3,000	-161
Net Administration Costs	27,792	26,640	15,436
Gross Programme Costs	140,232	136,960	95,238
<i>Less:</i>			
Programme DEL Income	-3,000	-3,000	-8,327
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	137,232	133,960	86,911
Total Net Operating Costs	165,024	160,600	102,347
<i>Of which:</i>			
Resource DEL	120,024	115,600	92,347
Capital DEL	-	-	-
Resource AME	45,000	45,000	10,000
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	165,024	160,600	102,347
<i>Of which:</i>			
Resource DEL	120,024	115,600	92,347
Resource AME	45,000	45,000	10,000
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	165,024	160,600	102,347

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-6,000	-6,000	-8,488
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-3,000	-3,000	-161
<i>Of which:</i>			
A Competition Promotion	-3,000	-3,000	-161
Total Administration	-3,000	-3,000	-161
Programme			
Sales of Goods and Services	-3,000	-3,000	-8,327
<i>Of which:</i>			
A Competition Promotion	-3,000	-3,000	-8,327
Total Programme	-3,000	-3,000	-8,327
Total Voted Resource Income	-6,000	-6,000	-8,488

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Andrea Coscelli
Additional Accounting Officer:	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	360,183,000	-	360,183,000
Capital	32,859,000	-	32,859,000
Annually Managed Expenditure			
Resource	8,400,000	-	8,400,000
Capital	-	-	-
Total Net Budget			
Resource	368,583,000	-	368,583,000
Capital	32,859,000	-	32,859,000
Non-Budget Expenditure	-		
Net cash requirement	372,695,000		

Amounts required in the year ending 31 March 2023 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 and commissioning statistical 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; 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. Undertaking of various roles in an international context.

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 Statistical Research; receipts from EU and other overseas contracts; rental income; recovery of Apprenticeship Levy; 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	360,183,000	166,365,000	193,818,000
Capital	32,859,000	19,860,000	12,999,000
Annually Managed Expenditure			
Resource	8,400,000	450,000	7,950,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	372,695,000	186,675,000	186,020,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
-	-	-	643,883	-283,700	360,183	32,859	-	32,859	515,139	27,081
<i>Of which:</i>										
A Programme Expenditure										
-	-	-	643,883	-283,700	360,183	32,859	-	32,859	515,139	27,081
Total Spending in DEL										
-	-	-	643,883	-283,700	360,183	32,859	-	32,859	515,139	27,081
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	8,400	-	8,400	-	-	-	8,400	-
<i>Of which:</i>										
B Utilised Provisions										
-	-	-	8,400	-	8,400	-	-	-	8,400	-
Total Spending in AME										
-	-	-	8,400	-	8,400	-	-	-	8,400	-
Total for Estimate										
-	-	-	652,283	-283,700	368,583	32,859	-	32,859	523,539	27,081
<i>Of which:</i>										
Voted Expenditure										
-	-	-	652,283	-283,700	368,583	32,859	-	32,859	523,539	27,081
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	368,583	523,539	468,827
Net Capital Requirement	32,859	27,081	12,525
Accruals to cash adjustments	-28,747	-23,699	-21,554
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-20,347	-15,299	-11,579
New provisions and adjustments to previous provisions	-8,400	-8,400	-10,221
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	-	-	246
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	372,695	526,921	459,798

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	652,283	1,094,639	877,030
<i>Less:</i>			
Programme DEL Income	-283,700	-578,200	-408,855
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	368,583	516,439	468,175
Total Net Operating Costs	368,583	516,439	468,175
<i>Of which:</i>			
Resource DEL	360,183	515,139	458,606
Capital DEL	-	-7,100	-652
Resource AME	8,400	8,400	10,221
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	-	7,100	652
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	368,583	523,539	468,827
<i>Of which:</i>			
Resource DEL	360,183	515,139	458,852
Resource AME	8,400	8,400	9,975
<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)	368,583	523,539	468,827

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-283,700	-571,100	-408,203
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-283,700	-571,100	-408,203
<i>Of which:</i>			
A: Programme Expenditure	-283,700	-571,100	-408,203
Total Programme	-283,700	-571,100	-408,203
Total Voted Resource Income	-283,700	-571,100	-408,203
Voted Capital DEL	-	-7,100	-652
<i>Of which:</i>			
Programme			
Other Grants	-	-7,100	-652
<i>Of which:</i>			
A: Programme Expenditure	-	-7,100	-652
Total Programme	-	-7,100	-652
Total Voted Capital Income	-	-7,100	-652

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: 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	157,782,000	-	157,782,000
Capital	4,149,000	-	4,149,000
Annually Managed Expenditure			
Resource	-42,000	-	-42,000
Capital	-	-	-
Total Net Budget			
Resource	157,740,000	-	157,740,000
Capital	4,149,000	-	4,149,000
Non-Budget Expenditure	-		
Net cash requirement	156,745,000		

Amounts required in the year ending 31 March 2023 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, or any further emergency response 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, publicly funded adult education and training and accreditation of online education providers. 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	157,782,000	62,172,000	95,610,000
Capital	4,149,000	1,575,000	2,574,000
Annually Managed Expenditure			
Resource	-42,000	-	-42,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	156,745,000	61,554,000	95,191,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
21,707	-	21,707	191,510	-55,435	136,075	4,149	-	4,149	137,502	6,100
<i>Of which:</i>										
A Administration and Inspection										
21,707	-	21,707	191,510	-55,435	136,075	4,149	-	4,149	137,502	6,100
Total Spending in DEL										
21,707	-	21,707	191,510	-55,435	136,075	4,149	-	4,149	137,502	6,100
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-42	-	-42	-	-	-	225	-
<i>Of which:</i>										
B Activities to Support All Functions										
-	-	-	-42	-	-42	-	-	-	225	-
Total Spending in AME										
-	-	-	-42	-	-42	-	-	-	225	-
Total for Estimate										
21,707	-	21,707	191,468	-55,435	136,033	4,149	-	4,149	137,727	6,100
<i>Of which:</i>										
Voted Expenditure										
21,707	-	21,707	191,468	-55,435	136,033	4,149	-	4,149	137,727	6,100
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	157,740	137,727	116,232
Net Capital Requirement	4,149	6,100	3,284
Accruals to cash adjustments	-5,144	-4,943	-3,850
<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	-7,535	-4,655	-3,815
New provisions and adjustments to previous provisions	-	-260	-8
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-63	-63	-142
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	2,412	-	-
Use of provisions	42	35	115
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	156,745	138,884	115,666

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	21,707	18,215	15,576
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	21,707	18,215	15,576
Gross Programme Costs	191,468	166,687	127,141
<i>Less:</i>			
Programme DEL Income	-55,435	-47,175	-26,485
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	136,033	119,512	100,656
Total Net Operating Costs	157,740	137,727	116,232
<i>Of which:</i>			
Resource DEL	157,740	137,467	116,228
Capital DEL	-	-	-
Resource AME	-	260	4
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	157,740	137,727	116,232
<i>Of which:</i>			
Resource DEL	157,782	137,502	116,343
Resource AME	-42	225	-111
<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)	157,740	137,727	116,232

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-55,435	-47,175	-26,485
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-55,435	-47,175	-26,408
<i>Of which:</i>			
A Administration and Inspection	-55,435	-47,175	-26,408
Other Income	-	-	-77
<i>Of which:</i>			
A Administration and Inspection	-	-	-77
Total Programme	-55,435	-47,175	-26,485
Total Voted Resource Income	-55,435	-47,175	-26,485

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: 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.

Part III: Note F - Accounting Policy changes

IFRS 16 was applicable for reporting periods beginning from 1 January 2019. Due to the ongoing COVID-19 pandemic, HM Treasury delayed mandatory application of IFRS 16 by government departments until 1 April 2022. Ofsted expects to apply IFRS 16 from 1 April 2022.

The new standard will remove the distinction between operating and finance leases for lessees and will require right of use assets and lease liabilities to be recognised in the Statement of Financial Position for all leases with a term of more than 12 months, unless the underlying asset is of low value.

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. The Covid-19 pandemic has had a deep impact on the education and training of young people and adults across the country. The needs and interests of those students, apprentices and all those that use and rely on qualifications continue to be at the heart of our work.
3. In 2022/23, our priorities will be:
 - Quality and fairness for students and apprentices. Ofqual will focus regulatory activity, research and engagement on ensuring that qualifications and assessments are good quality, as fair as they can be and that they meet the needs of employers and other users of qualifications.
 - Clarity, effectiveness, and efficiency in the qualifications market. The qualifications market needs to work well for those that purchase, take and use qualifications and assessments. It should have the right breadth of high-quality qualifications to meet employer needs and to allow students to select the right mix of qualifications to meet their needs.
 - Shaping the future of assessment and qualifications. Ofqual has a key role to play in leading, influencing and enabling innovation and transformation in assessment and qualifications. New approaches to assessment, including the use of technology, have the potential to improve quality and fairness for students and apprentices and to strengthen the resilience of how qualifications and assessments are delivered.
 - Developing Ofqual as an effective, expert, and inclusive regulator. Underpinning all of Ofqual's work to regulate on behalf of students and apprentices are our people, the data we collect and analyse and the technology and systems we use. We will continue to develop those, so that we strengthen our expertise and so that we are effective and proportionate in our regulation.
4. 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.
5. 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.
6. 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.
7. More details on our strategic priorities and corporate objectives can be found in our Corporate Plan for 2022/23.
8. 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	28,182,000	-	28,182,000
Capital	707,000	-	707,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	28,182,000	-	28,182,000
Capital	707,000	-	707,000
Non-Budget Expenditure	-		
Net cash requirement	28,271,000		

Amounts required in the year ending 31 March 2023 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	Non-Voted	Total
			£
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	28,182,000	11,311,000	16,871,000
Capital	707,000	180,000	527,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	28,271,000	11,392,000	16,879,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
15,455	-55	15,400	12,782	-	12,782	707	-	707	25,131	400
<i>Of which:</i>										
A Regulation of qualifications and statutory assessments										
15,455	-55	15,400	12,782	-	12,782	707	-	707	25,131	400
Total Spending in DEL										
15,455	-55	15,400	12,782	-	12,782	707	-	707	25,131	400
Total for Estimate										
15,455	-55	15,400	12,782	-	12,782	707	-	707	25,131	400
<i>Of which:</i>										
Voted Expenditure										
15,455	-55	15,400	12,782	-	12,782	707	-	707	25,131	400
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	28,182	25,131	25,080
Net Capital Requirement	707	400	400
Accruals to cash adjustments	-618	-361	-221
<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	-568	-311	-171
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-50	-50	-50
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	28,271	25,170	25,259

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	15,455	15,692	15,509
<i>Less:</i>			
Administration DEL Income	-55	-182	-55
Net Administration Costs	15,400	15,510	15,454
Gross Programme Costs	12,782	9,621	9,626
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	12,782	9,621	9,626
Total Net Operating Costs	28,182	25,131	25,080
<i>Of which:</i>			
Resource DEL	28,182	25,131	25,080
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	28,182	25,131	25,080
<i>Of which:</i>			
Resource DEL	28,182	25,131	25,080
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)	28,182	25,131	25,080

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-55	-182	-55
<i>Of which:</i>			
Administration			
Other Income	-55	-182	-55
<i>Of which:</i>			
A Regulation of qualifications and statutory assessments	-55	-182	-55
Total Administration	-55	-182	-55
Total Voted Resource Income	-55	-182	-55

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Dr Jo Saxton

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

In discharging these responsibilities, particular regard is given to:

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

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

Part III: Note F - Accounting Policy changes

IFRS 16 Leases was introduced by the International Accounting Standards Board (IASB) in 2016 to come into effect from 1 January 2019. Due to the COVID-19 pandemic, the mandatory application of IFRS 16 was deferred to 1 April 2022. The impact will be to bring most leases on balance sheet. Ofqual will adopt IFRS 16 from 1 April 2022.

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.

-100

Total

-100

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 and feed 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
 - food is healthier and more sustainable.
2. Now that the UK is outside of the EU, the FSA has taken on new responsibilities for food safety, that were previously performed by the European Food Safety Agency. These responsibilities are critical to ensure the ongoing safety and authenticity of our food. We will remain committed to ensuring that consumers have 'food you can trust' that 'food is safe' and 'food is what it says it is'. We will also build on our core activity to play our role in supporting the Government's wider aims to make sure that 'food is healthier and more sustainable'. At all times we will prioritise work on the protection of public health and consumers other interests in relation to food.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	116,654,000	-	116,654,000
Capital	13,412,000	-	13,412,000
Annually Managed Expenditure			
Resource	9,603,000	-	9,603,000
Capital	-	-	-
Total Net Budget			
Resource	126,257,000	-	126,257,000
Capital	13,412,000	-	13,412,000
Non-Budget Expenditure	-		
Net cash requirement	125,292,000		

Amounts required in the year ending 31 March 2023 for expenditure by Food Standards Agency on:

Departmental Expenditure Limit:Expenditure arising from:

Delivering the FSA's mission of 'Food you can trust' and ensuring that food is safe and is what it says it is; protecting the public from public health risks related to food safety, feed safety, food standards and protecting other consumer interests in relation to food, supporting local authorities and port health authorities to deliver food and/or feed law official controls; staff and overhead costs; inspections, meat hygiene and official controls; controls on primary production; managing research and evidence gathering, food incidents, investigations, prosecutions, debt recovery, deploying the risk analysis process for food and animal feed safety issues, policy development, enforcement and management of regulated products applications; Animal health and welfare monitoring, surveillance and enforcement; international activity on official controls; trade negotiations and related activities with non-EU countries; Ireland/Northern Ireland Protocol and Union related activity on food safety; delivering on Government's wider aims to ensure that food is healthier and more sustainable; work to deliver the FSA's annual report; 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.

Part I

Annually Managed Expenditure:

Expenditure arising from:

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

Food Standards Agency will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
<hr/>			
Departmental Expenditure Limit			
Resource	116,654,000	51,876,000	64,778,000
Capital	13,412,000	4,365,000	9,047,000
Annually Managed Expenditure			
Resource	9,603,000	4,321,000	5,282,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	125,292,000	54,914,000	70,378,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
153,654	-37,000	116,654	-	-	-	13,712	-300	13,412	108,323	11,070
<i>Of which:</i>										
A Food Standards Agency Westminster (DEL)										
153,654	-37,000	116,654	-	-	-	13,712	-300	13,412	108,323	11,070
Total Spending in DEL										
153,654	-37,000	116,654	-	-	-	13,712	-300	13,412	108,323	11,070
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										
153,654	-37,000	116,654	9,603	-	9,603	13,712	-300	13,412	117,926	11,070
<i>Of which:</i>										
Voted Expenditure										
153,654	-37,000	116,654	9,603	-	9,603	13,712	-300	13,412	117,926	11,070
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	126,257	117,926	95,978
Net Capital Requirement	13,412	11,070	7,096
Accruals to cash adjustments	-14,377	-9,552	-1,289
<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	-4,708	-2,879	-2,505
New provisions and adjustments to previous provisions	-11,603	-11,954	-914
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-66	-70	-71
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-13
Increase (-) / Decrease (+) in creditors	-	3,000	457
Use of provisions	2,000	2,351	1,757
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	125,292	119,444	101,785

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	151,654	140,972	49,092
<i>Less:</i>			
Administration DEL Income	-37,000	-35,000	-232
Net Administration Costs	114,654	105,972	48,860
Gross Programme Costs	19,403	17,902	82,891
<i>Less:</i>			
Programme DEL Income	-	-	-31,327
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	19,403	17,902	51,564
Total Net Operating Costs	134,057	123,874	100,424
<i>Of which:</i>			
Resource DEL	114,654	105,972	95,064
Capital DEL	7,800	5,948	4,446
Resource AME	11,603	11,954	914
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-7,800	-5,948	-4,446
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	126,257	117,926	95,978
<i>Of which:</i>			
Resource DEL	116,654	108,323	96,821
Resource AME	9,603	9,603	-843
<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)	126,257	117,926	95,978

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-37,000	-35,000	-31,559
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-37,000	-35,000	-135
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-37,000	-35,000	-135
Other Income	-	-	-97
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-	-	-97
Total Administration	-37,000	-35,000	-232
Programme			
Sales of Goods and Services	-	-	-31,327
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-	-	-31,327
Total Programme	-	-	-31,327
Total Voted Resource Income	-37,000	-35,000	-31,559
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 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: 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	46,745,000	-	46,745,000
Capital	5,760,000	-	5,760,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	46,745,000	-	46,745,000
Capital	5,760,000	-	5,760,000
Non-Budget Expenditure	-		
Net cash requirement	45,436,000		

Amounts required in the year ending 31 March 2023 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.

Part I

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
Departmental Expenditure Limit			
Resource	46,745,000	20,250,000	26,495,000
Capital	5,760,000	2,070,000	3,690,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	45,436,000	19,100,000	26,336,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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
Voted expenditure										
11,628	-	11,628	45,217	-10,100	35,117	5,760	-	5,760	41,828	7,207
<i>Of which:</i>										
A The National Archives (DEL)										
11,628	-	11,628	45,217	-10,100	35,117	5,760	-	5,760	41,828	7,207
Total Spending in DEL										
11,628	-	11,628	45,217	-10,100	35,117	5,760	-	5,760	41,828	7,207
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-	-	-	-	-	-	31	-
<i>Of which:</i>										
The National Archives (AME)										
-	-	-	-	-	-	-	-	-	31	-
Total Spending in AME										
-	-	-	-	-	-	-	-	-	31	-
Total for Estimate										
11,628	-	11,628	45,217	-10,100	35,117	5,760	-	5,760	41,859	7,207
<i>Of which:</i>										
Voted Expenditure										
11,628	-	11,628	45,217	-10,100	35,117	5,760	-	5,760	41,859	7,207
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	46,745	41,859	36,498
Net Capital Requirement	5,760	7,207	3,524
Accruals to cash adjustments	-7,069	-7,813	-6,125
<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	-7,530	-7,026	-6,053
New provisions and adjustments to previous provisions	-	-25	-16
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	461	-762	-
Use of provisions	-	-	19
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	45,436	41,253	33,897

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	11,628	10,504	9,285
<i>Less:</i>			
Administration DEL Income	-	-	-60
Net Administration Costs	11,628	10,504	9,225
Gross Programme Costs	45,217	44,135	38,194
<i>Less:</i>			
Programme DEL Income	-10,100	-12,780	-10,944
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	35,117	31,355	27,250
Total Net Operating Costs	46,745	41,859	36,475
<i>Of which:</i>			
Resource DEL	46,745	41,828	36,479
Capital DEL	-	-	-23
Resource AME	-	31	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	-	-	23
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	46,745	41,859	36,498
<i>Of which:</i>			
Resource DEL	46,745	41,828	36,498
Resource AME	-	31	-
<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)	46,745	41,859	36,498

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-10,100	-12,780	-10,981
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-	-2
<i>Of which:</i>			
A: The National Archives (DEL)	-	-	-2
Other Income	-	-	-58
<i>Of which:</i>			
A: The National Archives (DEL)	-	-	-58
Total Administration	-	-	-60
Programme			
Sales of Goods and Services	-10,100	-12,780	-7,007
<i>Of which:</i>			
A: The National Archives (DEL)	-10,100	-12,780	-7,007
Other Grants	-	-	-637
<i>Of which:</i>			
A: The National Archives (DEL)	-	-	-637
Other Income	-	-	-40
<i>Of which:</i>			
A: The National Archives (DEL)	-	-	-40
Taxation	-	-	-3,237
<i>Of which:</i>			
A: The National Archives (DEL)	-	-	-3,237
Total Programme	-10,100	-12,780	-10,921
Total Voted Resource Income	-10,100	-12,780	-10,981
Voted Capital DEL	-	-	-23
<i>Of which:</i>			
Programme			
Other Grants	-	-	-23
<i>Of which:</i>			
A: The National Archives (DEL)	-	-	-23
Total Programme	-	-	-23
Total Voted Capital Income	-	-	-23

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: 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 (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.

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	4,783,000	3,000,000	7,783,000
Capital	704,000	-	704,000
Annually Managed Expenditure			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
Total Net Budget			
Resource	5,783,000	3,000,000	8,783,000
Capital	704,000	-	704,000
Non-Budget Expenditure	-		
Net cash requirement	4,037,000		

Amounts required in the year ending 31 March 2023 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, 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, 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, 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	4,783,000	1,764,000	3,019,000
Capital	704,000	225,000	479,000
Annually Managed Expenditure			
Resource	1,000,000	450,000	550,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	4,037,000	1,337,000	2,700,000

Part II: Subhead detail

£'000

2022-23 Plans										2021-22 Provisions	
Resources						Capital			Resources	Capital	
Administration			Programme			Gross	Income	Net	Net	Net	
Gross	Income	Net	Gross	Income	Net						Net
1	2	3	4	5	6	7	8	9	10	11	
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
1,166	-60	1,106	11,351	-7,674	3,677	704	-	704	4,020	500	
<i>Of which:</i>											
A United Kingdom Supreme Court											
1,166	-60	1,106	11,351	-7,674	3,677	704	-	704	4,020	500	
Non-voted expenditure											
-	-	-	3,000	-	3,000	-	-	-	3,000	-	
<i>Of which:</i>											
B UK Supreme Court Non-Voted											
-	-	-	3,000	-	3,000	-	-	-	3,000	-	
Total Spending in DEL											
1,166	-60	1,106	14,351	-7,674	6,677	704	-	704	7,020	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											
1,166	-60	1,106	15,351	-7,674	7,677	704	-	704	8,020	500	
<i>Of which:</i>											
Voted Expenditure											
1,166	-60	1,106	12,351	-7,674	4,677	704	-	704	5,020	500	
Non Voted Expenditure											
-	-	-	3,000	-	3,000	-	-	-	3,000	-	

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	8,783	8,020	6,335
Net Capital Requirement	704	500	333
Accruals to cash adjustments	-2,450	-2,450	-1,213
<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	-1,169
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-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	-	-	-
Removal of non-voted budget items	-3,000	-3,000	-3,071
<i>Of which:</i>			
Consolidated Fund Standing Services	-3,000	-3,000	-3,071
Other adjustments	-	-	-
Net Cash Requirement	4,037	3,070	2,384

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	1,166	1,180	855
<i>Less:</i>			
Administration DEL Income	-60	-60	-3
Net Administration Costs	1,106	1,120	852
Gross Programme Costs	15,351	14,573	13,159
<i>Less:</i>			
Programme DEL Income	-7,674	-7,673	-7,676
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	7,677	6,900	5,483
Total Net Operating Costs	8,783	8,020	6,335
<i>Of which:</i>			
Resource DEL	7,783	7,020	6,335
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	8,783	8,020	6,335
<i>Of which:</i>			
Resource DEL	7,783	7,020	6,335
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)	8,783	8,020	6,335

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-7,734	-7,733	-7,679
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-60	-60	-3
<i>Of which:</i>			
A United Kingdom Supreme Court	-60	-60	-3
Total Administration	-60	-60	-3
Programme			
Sales of Goods and Services	-7,674	-7,673	-7,676
<i>Of which:</i>			
A United Kingdom Supreme Court	-7,674	-7,673	-7,676
Total Programme	-7,674	-7,673	-7,676
Total Voted Resource Income	-7,734	-7,733	-7,679

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: 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	187,000	-	187,000
Capital	350,000	-	350,000
Annually Managed Expenditure			
Resource	100,000	-	100,000
Capital	-	-	-
Total Net Budget			
Resource	287,000	-	287,000
Capital	350,000	-	350,000
Non-Budget Expenditure	-		
Net cash requirement	79,000		

Amounts required in the year ending 31 March 2023 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	187,000	-	187,000
Capital	350,000	90,000	260,000
Annually Managed Expenditure			
Resource	100,000	23,000	77,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	79,000	55,000	24,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
28,297	-28,110	187	-	-	-	350	-	350	251	200
<i>Of which:</i>										
A Administration										
28,277	-28,110	167	-	-	-	350	-	350	231	200
B Use of Provisions (DEL)										
20	-	20	-	-	-	-	-	-	20	-
Total Spending in DEL										
28,297	-28,110	187	-	-	-	350	-	350	251	200
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	100	-	100	-	-	-	180	-
<i>Of which:</i>										
C Provisions (AME)										
-	-	-	100	-	100	-	-	-	180	-
Total Spending in AME										
-	-	-	100	-	100	-	-	-	180	-
Total for Estimate										
28,297	-28,110	187	100	-	100	350	-	350	431	200
<i>Of which:</i>										
Voted Expenditure										
28,297	-28,110	187	100	-	100	350	-	350	431	200
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	287	431	-1,116
Net Capital Requirement	350	200	150
Accruals to cash adjustments	-558	-259	-521
<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	-1,407	-391	-489
New provisions and adjustments to previous provisions	-120	-200	13
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-67	-63	-63
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	1,016	375	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	20	20	18
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	79	372	-1,487

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	28,277	25,455	22,587
<i>Less:</i>			
Administration DEL Income	-28,110	-25,224	-23,690
Net Administration Costs	167	231	-1,103
Gross Programme Costs	120	200	-13
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	120	200	-13
Total Net Operating Costs	287	431	-1,116
<i>Of which:</i>			
Resource DEL	167	231	-1,103
Capital DEL	-	-	-
Resource AME	120	200	-13
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	287	431	-1,116
<i>Of which:</i>			
Resource DEL	187	251	-1,085
Resource AME	100	180	-31
<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)	287	431	-1,116

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-28,110	-25,224	-23,690
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-28,110	-25,224	-23,690
<i>Of which:</i>			
A: Administration	-28,110	-25,224	-23,690
Total Administration	-28,110	-25,224	-23,690
Total Voted Resource Income	-28,110	-25,224	-23,690

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: 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. Created under provisions of the Utilities Act 2000, the Gas and Electricity Markets Authority (the ‘Authority’), consists of non-executive and executive members and a non-executive chair, and operates through the Office of Gas and Electricity Markets (‘Ofgem’), which is a non-ministerial government department.
3. Our principal objective is to protect consumers’ interests now and in the future by working to deliver a greener, fairer energy system. We do this by:
 - i. Working with governments, industry and consumer groups to deliver a net zero economy, at lowest cost to consumers.
 - ii. Stamping out sharp and bad practice, ensuring fair treatment for all consumers, especially the vulnerable.
 - iii. Enabling competition and innovation, which drives down prices and results in new products and services for consumers.
4. In 2020, we developed a new strategic framework that has two Enduring Priorities and five Strategic Change Programmes. This framework has continued to drive our resource allocation decisions in 2022/23, to stabilise the sector and protect consumers, while supporting government energy security proposals and delivering net zero at least cost.
5. Enduring Priorities:
 - i. Our core regulatory functions to regulate the sector and protect the interests of consumers
 - ii. Delivering Environmental and Social Schemes for government to support vulnerable consumers and advance decarbonisation.
6. Strategic Change programmes:
 - i. Deliver a future retail market that works for all consumers and the environment
 - ii. Enable investment in low carbon infrastructure at a fair cost
 - iii. Deliver full-chain flexibility in how we generate, use and store energy
 - iv. Ensure energy system governance, including Ofgem, are fit for purpose
 - v. Unlock the benefits of data and digitalisation.
7. Throughout 2022/23, Ofgem will continue to respond to the effects of the current gas crisis, including through changes to the default tariff price cap, tighter regulatory controls, and measures to improve financial resilience. These include new licence conditions relating to financial standards, stress testing, strengthened assessments at entry and growth milestones, and enhanced monitoring.
8. Our expenditure is funded mainly by:
 - i. income generated from the industry that we regulate in the form of licence fees
 - ii. other government departments, for specific programmes
 - iii. the work that we perform on administering various social and environmental schemes
 - iv. recharges, in respect of our offshore transmission tender regime.
9. 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	1,876,000	-	1,876,000
Capital	1,000,000	-	1,000,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	1,876,000	-	1,876,000
Capital	1,000,000	-	1,000,000
Non-Budget Expenditure	-		
Net cash requirement	20,466,000		

Amounts required in the year ending 31 March 2023 for expenditure by Office of Gas and Electricity Markets on:

Departmental Expenditure Limit:Expenditure arising from:

Administrative and operational costs; development and administration of licensed regimes and industry processes; payments to other government departments; co-operation with international regulators; services to other government and energy related organisations; administration and payments made under the Green Gas Support Scheme; 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; income from fees and charges levied under the Gas Act 1986 and the Electricity Act 1989, as amended by the Utilities Act 2000; income from fees and charges levied under the Green Gas Support Scheme; bank interest, receipts in respect of letting, disposal, vacation or occupation of accommodation; income from services to other government and energy related organisations; bank interest and other cost recovery receipts.

Office of Gas and Electricity Markets will account for this Estimate.

Part I

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	1,876,000	1,560,000	316,000
Capital	1,000,000	675,000	325,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	20,466,000	38,956,000	-18,490,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
191,280	-189,404	1,876	-	-	-	1,000	-	1,000	78,645	3,791
<i>Of which:</i>										
A Gas and Electricity Markets Authority: Administration										
101,090	-100,480	610	-	-	-	1,000	-	1,000	76,600	2,100
B Ofgem Delivery & Schemes: Administration										
50,534	-49,268	1,266	-	-	-	-	-	-	1,266	-
C Ofgem Green Gas: Administration										
39,656	-39,656	-	-	-	-	-	-	-	779	1,691
Total Spending in DEL										
191,280	-189,404	1,876	-	-	-	1,000	-	1,000	78,645	3,791
Total for Estimate										
191,280	-189,404	1,876	-	-	-	1,000	-	1,000	78,645	3,791
<i>Of which:</i>										
Voted Expenditure										
191,280	-189,404	1,876	-	-	-	1,000	-	1,000	78,645	3,791
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	1,876	78,645	11,994
Net Capital Requirement	1,000	3,791	2,200
Accruals to cash adjustments	17,590	-58,120	-8,318
<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	-4,303	-2,094	-1,417
New provisions and adjustments to previous provisions	-	-74,500	-11,854
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-107	-85	-98
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	14,000	5,505	7,873
Increase (-) / Decrease (+) in creditors	8,000	1,000	-3,512
Use of provisions	-	12,054	690
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	20,466	24,316	5,876

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	191,280	218,241	121,124
<i>Less:</i>			
Administration DEL Income	-189,404	-141,130	-109,130
Net Administration Costs	1,876	77,111	11,994
Gross Programme Costs	-	1,534	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	-	1,534	-
Total Net Operating Costs	1,876	78,645	11,994
<i>Of which:</i>			
Resource DEL	1,876	78,645	11,994
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	1,876	78,645	11,994
<i>Of which:</i>			
Resource DEL	1,876	78,645	11,994
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)	1,876	78,645	11,994

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-189,404	-141,130	-109,130
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-55,589	-42,135	-31,768
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-7,371	-3,970	-2,761
B Ofgem Delivery & Schemes: Administration	-48,068	-38,165	-29,007
C Ofgem Green Gas: Administration	-150	-	-
Taxation	-133,815	-98,995	-77,362
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-93,109	-96,701	-77,362
B Ofgem Delivery & Schemes: Administration	-1,200	-1,294	-
C Ofgem Green Gas: Administration	-39,506	-1,000	-
Total Administration	-189,404	-141,130	-109,130
Total Voted Resource Income	-189,404	-141,130	-109,130
Voted Capital DEL	-	-8,435	-
<i>Of which:</i>			
Programme			
Sales of Assets	-	-8,435	-
<i>Of which:</i>			
B Ofgem Delivery & Schemes: Administration	-	-8,435	-
Total Programme	-	-8,435	-
Total Voted Capital Income	-	-8,435	-

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: 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 2021-22.

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 2023 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 and sponsorship of the Rail Ombudsman.

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, subscription fees, charges for courses and officers loaned to other organisations, income from High Speed 1 Limited; Channel Tunnel Intergovernmental Commission; Channel Tunnel Authority; NIR Networks Limited, Amey Keolis Infrastructure/Selwaith Amey Keolis Limited, Transport for Wales, and government grants.

Part I

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

2022-23 Plans										2021-22 Provisions	
Resources						Capital				Resources	Capital
Administration			Programme			Gross	Income	Net	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											
41,199	-41,196	3	-	-	-	720	-	720	3	720	
<i>Of which:</i>											
A Economic regulation, admin, associated capital and other expenditure											
18,993	-18,992	1	-	-	-	720	-	720	1	720	
B Safety Regulation, admin and other expenditure											
19,324	-19,323	1	-	-	-	-	-	-	1	-	
C Other Regulation, admin and other expenditure											
2,882	-2,881	1	-	-	-	-	-	-	1	-	
Total Spending in DEL											
41,199	-41,196	3	-	-	-	720	-	720	3	720	
Total for Estimate											
41,199	-41,196	3	-	-	-	720	-	720	3	720	
<i>Of which:</i>											
Voted Expenditure											
41,199	-41,196	3	-	-	-	720	-	720	3	720	
Non Voted Expenditure											
-	-	-	-	-	-	-	-	-	-	-	

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	3	3	3
Net Capital Requirement	720	720	593
Accruals to cash adjustments	1,277	1,277	1,379
<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	-1,626	-1,147	-848
New provisions and adjustments to previous provisions	-40	-40	11
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-42	-41	192
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	1,119
Increase (-) / Decrease (+) in creditors	2,985	2,505	862
Use of provisions	-	-	43
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,000	2,000	1,975

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	41,199	38,234	32,368
<i>Less:</i>			
Administration DEL Income	-41,196	-38,231	-32,322
Net Administration Costs	3	3	46
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	-	-	-
Total Net Operating Costs	3	3	46
<i>Of which:</i>			
Resource DEL	3	3	46
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	-	-	-43
Total Resource Budget	3	3	3
<i>Of which:</i>			
Resource DEL	3	3	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	3	3

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-41,196	-38,231	-32,322
<i>Of which:</i>			
Administration			
Other Income	-2,945	-2,962	-2,556
<i>Of which:</i>			
A Economic regulation, admin, associated capital and other expenditure	-32	-35	-34
B Safety Regulation, admin and other expenditure	-32	-39	-40
C Other Regulation, admin and other expenditure	-2,881	-2,888	-2,482
Taxation	-38,251	-35,269	-29,766
<i>Of which:</i>			
A Economic regulation, admin, associated capital and other expenditure	-18,960	-16,603	-13,653
B Safety Regulation, admin and other expenditure	-19,291	-18,666	-16,113
Total Administration	-41,196	-38,231	-32,322
Total Voted Resource Income	-41,196	-38,231	-32,322

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: 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 £160,000, 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. Also included is £160,000 funding for additional National Insurance Contributions; and IFRS16 cost adjustments.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	320,000	-	320,000
Capital	2,719,000	-	2,719,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	320,000	-	320,000
Capital	2,719,000	-	2,719,000
Non-Budget Expenditure	-		
Net Cash Requirement	7,199,000		

Amounts required in the year ending 31 March 2023 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 noncash 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 participants' 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	320,000	72,000	248,000
Capital	2,719,000	261,000	2,458,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	7,199,000	3,033,000	4,166,000

Part II: Subhead detail

£'000

2022-23 Plans						2021-22 Provisions				
Resources			Capital			Resources	Capital			
Administration		Net	Programme		Net	Net	Net			
Gross	Income		Gross	Income						
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
32,460	-32,140	320	-	-	-	2,719	-	2,719	151	600
<i>Of which:</i>										
A Water Services Regulation Authority										
32,460	-32,140	320	-	-	-	2,719	-	2,719	151	600
Total Spending in DEL										
32,460	-32,140	320	-	-	-	2,719	-	2,719	151	600
Total for Estimate										
32,460	-32,140	320	-	-	-	2,719	-	2,719	151	600
<i>Of which:</i>										
Voted Expenditure										
32,460	-32,140	320	-	-	-	2,719	-	2,719	151	600
Non-voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	320	151	-344
Net Capital Requirement	2,719	600	120
Accruals to cash adjustments	4,160	5,002	904
<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	-666	-400	-306
New provisions and adjustments to previous provisions	-160	-150	-463
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-70	-43	-43
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-96
Increase (-) / Decrease (+) in creditors	4,626	5,442	1,616
Use of provisions	430	153	196
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	7,199	5,753	680

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

	£'000		
	2022-23	2021-22	2020-21
	Plans	Provisions	Outturn
Gross Administration Costs	32,460	31,801	29,400
<i>Less:</i>			
Administration DEL Income	-32,140	-31,650	-29,744
Net Administration Costs	320	151	-344
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	-	-	-
Total Net Operating Costs	320	151	-344
<i>Of which:</i>			
Resource DEL	320	151	-344
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	320	151	-344
<i>Of which:</i>			
Resource DEL	320	151	-344
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)	320	151	-344

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-32,140	-31,650	-29,744
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-	-105
<i>Of which:</i>			
A Water Services Regulation Authority	-	-	-105
Taxation	-32,140	-31,650	-29,639
<i>Of which:</i>			
A Water Services Regulation Authority	-32,140	-31,650	-29,639
Total Administration	-32,140	-31,650	-29,744
Total Voted Resource Income	-32,140	-31,650	-29,744

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: 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 2022-23 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	3,716,000	-	3,716,000
Annually Managed Expenditure			
Resource	717,391,000	-	717,391,000
Capital	2,098,953,000	-	2,098,953,000
Total Net Budget			
Resource	717,392,000	-	717,392,000
Capital	2,102,669,000	-	2,102,669,000
Non-Budget Expenditure	-		
Net cash requirement	2,135,374,000		

Amounts required in the year ending 31 March 2023 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	3,716,000	3,716,000	-
Annually Managed Expenditure			
Resource	717,391,000	336,773,000	380,618,000
Capital	2,098,953,000	846,514,000	1,252,439,000
Non-Budget Expenditure	-	-	-
Net cash requirement	2,135,374,000	964,434,000	1,170,940,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
91,061	-91,060	1	-	-	-	3,716	-	3,716	1	1,600
<i>Of which:</i>										
A Export Credit Guarantees and Investments										
91,061	-91,060	1	-	-	-	3,716	-	3,716	1	1,600
Total Spending in DEL										
91,061	-91,060	1	-	-	-	3,716	-	3,716	1	1,600
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1,081,303	-363,912	717,391	2,266,650	-167,697	2,098,953	648,384	1,601,142
<i>Of which:</i>										
B Export Credits										
-	-	-	471,545	-275,385	196,160	-	-	-	176,237	-
C Fixed Rate Export Finance / Export Finance Assistance										
-	-	-	228	-55	173	-	-	-	104	-
D Refinanced Loans and Interest Equalisation										
-	-	-	-	-28	-28	-	-504	-504	-101	-606
E Direct Lending										
-	-	-	609,530	-88,444	521,086	2,266,650	-167,193	2,099,457	472,144	1,601,748
Total Spending in AME										
-	-	-	1,081,303	-363,912	717,391	2,266,650	-167,697	2,098,953	648,384	1,601,142
Total for Estimate										
91,061	-91,060	1	1,081,303	-363,912	717,391	2,270,366	-167,697	2,102,669	648,385	1,602,742
<i>Of which:</i>										
Voted Expenditure										
91,061	-91,060	1	1,081,303	-363,912	717,391	2,270,366	-167,697	2,102,669	648,385	1,602,742
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	717,392	648,385	217,220
Net Capital Requirement	2,102,669	1,602,742	1,110,154
Accruals to cash adjustments	-684,687	-707,941	-617,962
<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	-1,296	-525	-209
New provisions and adjustments to previous provisions	-443,126	-393,467	-394,958
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-638,201	-545,540	-179,093
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	207,325	131,275	249,031
Increase (-) / Decrease (+) in creditors	190,611	100,316	-292,733
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,135,374	1,543,186	709,412

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	91,061	75,149	48,782
<i>Less:</i>			
Administration DEL Income	-91,060	-75,148	-49,281
Net Administration Costs	1	1	-499
Gross Programme Costs	1,081,303	939,147	577,354
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-363,912	-290,763	-359,635
Non-budget income	-	-	-
Net Programme Costs	717,391	648,384	217,719
Total Net Operating Costs	717,392	648,385	217,220
<i>Of which:</i>			
Resource DEL	1	1	-499
Capital DEL	-	-	-
Resource AME	717,391	648,384	217,719
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	717,392	648,385	217,220
<i>Of which:</i>			
Resource DEL	1	1	-499
Resource AME	717,391	648,384	217,719
<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)	717,392	648,385	217,220

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-91,060	-75,148	-49,281
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-91,036	-75,124	-49,256
<i>Of which:</i>			
A Export Credit Guarantees and Investments	-91,036	-75,124	-49,256
Other Income	-24	-24	-25
<i>Of which:</i>			
A Export Credit Guarantees and Investments	-24	-24	-25
Total Administration	-91,060	-75,148	-49,281
Voted Resource AME	-363,912	-290,763	-359,635
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-273,083	-252,077	-280,560
<i>Of which:</i>			
B Export Credits	-273,083	-252,077	-280,560
Interest and Dividends	-90,829	-38,686	-79,075
<i>Of which:</i>			
B Export Credits	-2,302	-1,989	-33,442
C Fixed Rate Export Finance / Export Finance Assistance	-55	-264	-489
D Refinanced Loans and Interest Equalisation	-28	-101	-240
E Direct Lending	-88,444	-36,332	-44,904
Total Programme	-363,912	-290,763	-359,635
Total Voted Resource Income	-454,972	-365,911	-408,916
Voted Capital AME	-167,697	-123,877	-128,257
<i>Of which:</i>			
Programme			
Repayments	-167,697	-123,877	-128,257
<i>Of which:</i>			
D Refinanced Loans and Interest Equalisation	-504	-606	-2,564
E Direct Lending	-167,193	-123,271	-125,693
Total Programme	-167,697	-123,877	-128,257
Total Voted Capital Income	-167,697	-123,877	-128,257

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: 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.

Part III: Note F - Accounting Policy changes

IFRS 16 "Leases" was introduced by the International Accounting Standards Board (IASB) in 2016 and will be adopted by the department from 1 April 2022.

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 other UK public organisations.
2. 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.
3. The PHSO's strategy for 2022/2025 sets out three key objectives:
 - Objective 1: People who use public services have a better awareness of the role of the Ombudsman and can easily access our service.
 - Objective 2: People we work with receive a high quality, empathetic and timely service, according to international Ombudsman principles.
 - Objective 3: We contribute to a culture of learning and continuous improvement, leading to high standards in public service.
4. The increase in PHSO's resource DEL was approved in Spending Review 2021 (SR21). PHSO's strategy supports the government's agenda on strong and innovative public services, and on levelling up. Our casework supports individuals who have experienced public service failures and promotes the improvement of public services for everyone through learning from complaints and mistakes. We make recommendations to the organisations we investigate, and we lay reports in Parliament to highlight necessary improvements and help Parliament to hold public services to account.
5. The impact of COVID-19 on public services means that our work has never been more important, and that the complaints we receive have increased substantially. The increase in our resource DEL will enable us to respond to the increase in demand for our services. It will also fund work to ensure that disadvantaged communities can access our services, supporting the government's levelling up agenda.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	39,701,000	208,000	39,909,000
Capital	11,748,000	-	11,748,000
Annually Managed Expenditure			
Resource	522,000	-	522,000
Capital	-	-	-
Total Net Budget			
Resource	40,223,000	208,000	40,431,000
Capital	11,748,000	-	11,748,000
Non-Budget Expenditure	-		
Net Cash Requirement	40,343,000		

Amounts required in the year ending 31 March 2023 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.

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	39,701,000	18,344,000	21,357,000
Capital	11,748,000	900,000	10,848,000
Annually Managed Expenditure			
Resource	522,000	675,000	-153,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	40,343,000	19,314,000	21,029,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
-	-	-	39,701	-	39,701	11,748	-	11,748	33,287	2,000
<i>Of which:</i>										
A Administration										
-	-	-	39,701	-	39,701	11,748	-	11,748	33,287	2,000
Non-voted expenditure										
-	-	-	208	-	208	-	-	-	204	-
<i>Of which:</i>										
B Ombudsman's salary and oncosts										
-	-	-	208	-	208	-	-	-	204	-
Total Spending in DEL										
-	-	-	39,909	-	39,909	11,748	-	11,748	33,491	2,000
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	522	-	522	-	-	-	1,499	-
<i>Of which:</i>										
C Creation of provisions										
-	-	-	522	-	522	-	-	-	1,499	-
Total Spending in AME										
-	-	-	522	-	522	-	-	-	1,499	-
Total for Estimate										
-	-	-	40,431	-	40,431	11,748	-	11,748	34,990	2,000
<i>Of which:</i>										
Voted Expenditure										
-	-	-	40,223	-	40,223	11,748	-	11,748	34,786	2,000
Non-voted Expenditure										
-	-	-	208	-	208	-	-	-	204	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	40,431	34,990	29,484
Net Capital Requirement	11,748	2,000	1,643
Accruals to cash adjustments	-11,628	-846	-1,347
<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	-2,590	-1,547	-1,099
New provisions and adjustments to previous provisions	-522	-1,499	-185
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-63
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-8,516	2,200	-
Use of provisions	-	-	-
Removal of non-voted budget items	-208	-204	-194
<i>Of which:</i>			
Consolidated Fund Standing Services	-208	-204	-194
Other adjustments	-	-	-
Net Cash Requirement	40,343	35,940	29,586

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	40,431	34,990	29,517
<i>Less:</i>			
Programme DEL Income	-	-	-33
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	40,431	34,990	29,484
Total Net Operating Costs	40,431	34,990	29,484
<i>Of which:</i>			
Resource DEL	39,909	33,491	29,299
Capital DEL	-	-	-
Resource AME	522	1,499	185
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	40,431	34,990	29,484
<i>Of which:</i>			
Resource DEL	39,909	33,491	29,299
Resource AME	522	1,499	185
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	40,431	34,990	29,484

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-	-	-33
<i>Of which:</i>			
Programme			
Other Income	-	-	-33
<i>Of which:</i>			
A Administration	-	-	-33
Total Programme	-	-	-33
Total Voted Resource Income	-	-	-33

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: 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	159,402,000	-	159,402,000
Capital	61,837,000	-	61,837,000
Annually Managed Expenditure			
Resource	1,000	-	1,000
Capital	-	-	-
Total Net Budget			
Resource	159,403,000	-	159,403,000
Capital	61,837,000	-	61,837,000
Non-Budget Expenditure	-		
Net Cash Requirement	207,489,000		

Amounts required in the year ending 31 March 2023 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	159,402,000	66,660,000	92,742,000
Capital	61,837,000	32,297,000	29,540,000
Annually Managed Expenditure			
Resource	1,000	-	1,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	207,489,000	92,981,000	114,508,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
-	-	-	165,732	-6,330	159,402	61,837	-	61,837	141,462	55,224
<i>Of which:</i>										
A Administration										
-	-	-	124,192	-6,327	117,865	7,217	-	7,217	102,884	4,784
B Works Services										
-	-	-	41,540	-3	41,537	54,620	-	54,620	38,578	50,440
Total Spending in DEL										
-	-	-	165,732	-6,330	159,402	61,837	-	61,837	141,462	55,224
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	1	-	1	-	-	-	10,520	-
<i>Of which:</i>										
C Administration										
-	-	-	1	-	1	-	-	-	10,520	-
Total Spending in AME										
-	-	-	1	-	1	-	-	-	10,520	-
Total for Estimate										
-	-	-	165,733	-6,330	159,403	61,837	-	61,837	151,982	55,224
<i>Of which:</i>										
Voted Expenditure										
-	-	-	165,733	-6,330	159,403	61,837	-	61,837	151,982	55,224
Non-voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	159,403	151,982	131,138
Net Capital Requirement	61,837	55,224	33,426
Accruals to cash adjustments	-13,751	-23,708	-14,205
<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	-12,546	-22,460	-13,212
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-85	-83	-83
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	50	50	18
Increase (+) / Decrease (-) in debtors	-20	25	-277
Increase (-) / Decrease (+) in creditors	-1,150	-1,240	-651
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	207,489	183,498	150,359

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	165,733	154,654	131,719
<i>Less:</i>			
Programme DEL Income	-6,330	-2,672	-581
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	159,403	151,982	131,138
Total Net Operating Costs	159,403	151,982	131,138
<i>Of which:</i>			
Resource DEL	159,402	141,462	128,863
Capital DEL	-	-	-
Resource AME	1	10,520	2,275
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	159,403	151,982	131,138
<i>Of which:</i>			
Resource DEL	159,402	141,462	128,863
Resource AME	1	10,520	2,275
<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)	159,403	151,982	131,138

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource DEL	-6,330	-2,672	-581
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-6,330	-2,672	-581
<i>Of which:</i>			
A Administration	-6,327	-2,669	-315
B Works Services	-3	-3	-266
Total Programme	<u>-6,330</u>	<u>-2,672</u>	<u>-581</u>
Total Voted Resource Income	<u>-6,330</u>	<u>-2,672</u>	<u>-581</u>

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

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.

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.

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	17,915,000	-	17,915,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	17,915,000	-	17,915,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net Cash Requirement	17,895,000		

Amounts required in the year ending 31 March 2023 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	17,915,000	7,738,000	10,177,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	17,895,000	7,729,000	10,166,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
-	-	-	17,915	-	17,915	-	-	-	17,195	-
<i>Of which:</i>										
A Members' salaries, allowances and other costs										
-	-	-	17,915	-	17,915	-	-	-	17,195	-
Total Spending in DEL										
-	-	-	17,915	-	17,915	-	-	-	17,195	-
Total for Estimate										
-	-	-	17,915	-	17,915	-	-	-	17,195	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	17,915	-	17,915	-	-	-	17,195	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	17,915	17,195	16,442
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-20	-20	463
<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	-19
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	23
Increase (-) / Decrease (+) in creditors	-	-	459
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	17,895	17,175	16,905

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	17,915	17,195	16,442
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	17,915	17,195	16,442
Total Net Operating Costs	17,915	17,195	16,442
<i>Of which:</i>			
Resource DEL	17,915	17,195	16,442
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	17,915	17,195	16,442
<i>Of which:</i>			
Resource DEL	17,915	17,195	16,442
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)	17,915	17,195	16,442

Part III: Note B - Analysis of Departmental Income

£'000

No departmental income is expected in 2022-23 or 2021-22. No departmental income was received in 2020-21.

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					
	2022-23 Plans		2021-22 Provisions		2020-21 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					
	2022-23 Plans		2021-22 Provisions		2020-21 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 Bengier, Clerk of the House of Commons

John Bengier, 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. For 2020-21 £269.3 million was paid/payable to the Consolidated Fund. For reference, full accounts are produced in June each year under section 2(5) of The Crown Estate Act 1961 (9 and 10 Eliz 2 Ch 55). Additionally, the annual Commissioners' Report is available, on request.

Part I

	£		
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	2,365,000	-	2,365,000
Capital	-	-	-
Total Net Budget			
Resource	2,365,000	-	2,365,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net Cash Requirement	2,357,000		

Amounts required in the year ending 31 March 2023 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

2022-23 Plans									2021-22 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		
	2022-23 Plans	2021-22 Provisions	2020-21 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		
	2022-23 Plans	2021-22 Provisions	2020-21 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 2022-23 or 2021-22. No departmental income was received in 2020-21.

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Dan Labbad, the Second Commissioner and Chief Executive.

Dan Labbadd 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 & 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	8,520,964,000	-	8,520,964,000
Capital	-	-	-
Total Net Budget			
Resource	8,520,964,000	-	8,520,964,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	1,523,079,000		

Amounts required in the year ending 31 March 2023 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	8,520,964,000	2,920,850,000	5,600,114,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	1,523,079,000	583,635,000	939,444,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
-	-	-	12,609,964	-4,089,000	8,520,964	-	-	-	7,890,778	-
<i>Of which:</i>										
A Retired pay, pensions and other payments to ex-service personnel										
-	-	-	12,609,964	-4,089,000	8,520,964	-	-	-	7,890,778	-
Total Spending in AME										
-	-	-	12,609,964	-4,089,000	8,520,964	-	-	-	7,890,778	-
Total for Estimate										
-	-	-	12,609,964	-4,089,000	8,520,964	-	-	-	7,890,778	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	12,609,964	-4,089,000	8,520,964	-	-	-	7,890,778	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	8,520,964	7,890,778	6,554,564
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-6,997,885	-6,593,811	-5,563,628
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-12,609,964	-11,863,778	-10,491,876
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	31,451	803	13,277
Increase (-) / Decrease (+) in creditors	-14,395	-62,773	-6,873
Use of provisions	5,595,023	5,331,937	4,921,844
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,523,079	1,296,967	990,936

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Programme Costs	12,609,964	11,863,778	10,491,876
<i>Of which:</i>			
Increases in liability	8,210,049	8,636,611	6,233,154
Interest on scheme liability	4,399,915	3,227,167	4,258,722
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-4,088,400	-3,972,400	-3,937,214
Transfers in	-600	-600	-98
Other income	-	-	-
Net Programme Costs	8,520,964	7,890,778	6,554,564
Total Net Operating Costs	8,520,964	7,890,778	6,554,564
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	8,520,964	7,890,778	6,554,564
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	8,520,964	7,890,778	6,554,564
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	8,520,964	7,890,778	6,554,564
<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)	8,520,964	7,890,778	6,554,564

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource AME	-4,089,000	-3,973,000	-3,937,312
<i>Of which:</i>			
Programme			
Pensions	-4,089,000	-3,973,000	-3,937,312
<i>Of which:</i>			
A Retired pay, pensions and other payments to ex-service personnel	-4,089,000	-3,973,000	-3,937,312
Total Programme	-4,089,000	-3,973,000	-3,937,312
Total Voted Resource Income	-4,089,000	-3,973,000	-3,937,312

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

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

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

Foreign, 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	11,000,000	-	11,000,000
Capital	-	-	-
Total Net Budget			
Resource	11,000,000	-	11,000,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	45,600,000		

Amounts required in the year ending 31 March 2023 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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	11,000,000	3,600,000	7,400,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	45,600,000	22,275,000	23,325,000

Part II: Subhead detail

£'000

2022-23 Plans										2021-22 Provisions	
Resources						Capital				Resources	Capital
Administration			Programme			Gross	Income	Net	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											
-	-	-	11,000	-	11,000	-	-	-	9,500	-	
<i>Of which:</i>											
A Interest On Liabilities and Other Expenses											
-	-	-	11,000	-	11,000	-	-	-	9,500	-	
Total Spending in AME											
-	-	-	11,000	-	11,000	-	-	-	9,500	-	
Total for Estimate											
-	-	-	11,000	-	11,000	-	-	-	9,500	-	
<i>Of which:</i>											
Voted Expenditure											
-	-	-	11,000	-	11,000	-	-	-	9,500	-	
Non Voted Expenditure											
-	-	-	-	-	-	-	-	-	-	-	

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	11,000	9,500	11,195
Net Capital Requirement	-	-	-
Accruals to cash adjustments	34,600	40,000	38,889
<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	-11,000	-9,500	-11,195
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	45,600	49,500	50,084
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	45,600	49,500	50,084

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Programme Costs	11,000	9,500	11,195
<i>Of which:</i>			
Increases in liability	-	-	-
Interest on scheme liability	8,800	7,700	11,195
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-	-	-
Transfers in	-	-	-
Other income	-	-	-
Net Programme Costs	11,000	9,500	11,195
Total Net Operating Costs	11,000	9,500	11,195
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	11,000	9,500	11,195
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the 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	11,000	9,500	11,195
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	11,000	9,500	11,195
<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)	11,000	9,500	11,195

Part III: Note B - Analysis of Departmental Income

No departmental income is expected in 2022-23 or 2021-22. No departmental income was received in 2020-21.

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: 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.	15
A - AME	Grants to certain former civil servants of the Republic of Yemen and its predecessors and to former civil servants of Burma, Guyana, Jamaica, Somaliland, Tanzania, Uganda, Zanzibar and the East African Community under the Carr/Robertson Assurance 1964.	146

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.	73,000

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) and 2008 and 2015.
2. Membership of the scheme is open to most employees in the NHS and for doctors and dentists in general practice and the benefits include pension and lump sum on retirement, payment to widows, widowers and dependants of participants who die in service or retirement. Provision is also made for refunds of contributions to early leavers, and for payment and receipt of transfer payments in respect of persons moving out of and into employments covered by the scheme. The Estimate includes the increase payable in accordance with the Annual Review Orders made under section 59 of the Social Security Pension Act 1975.
3. The scheme is notionally funded for the basic benefits and pensions increase. The scheme's income consists of receipts from contributions (both employer and employee), capitalised and ongoing payments for premature retirements and transfers from other pension schemes. These are used to offset the payment of benefits.
4. The 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	45,546,855,000	-	45,546,855,000
Capital	-	-	-
Total Net Budget			
Resource	45,546,855,000	-	45,546,855,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-4,319,620,000		

Amounts required in the year ending 31 March 2023 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	45,546,855,000	15,167,862,000	30,378,993,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	-4,319,620,000	-	-4,319,620,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
-	-	-	64,349,585	-18,802,730	45,546,855	-	-	-	35,002,350	-
<i>Of which:</i>										
A Pensions										
-	-	-	64,349,585	-18,802,730	45,546,855	-	-	-	35,002,350	-
Total Spending in AME										
-	-	-	64,349,585	-18,802,730	45,546,855	-	-	-	35,002,350	-
Total for Estimate										
-	-	-	64,349,585	-18,802,730	45,546,855	-	-	-	35,002,350	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	64,349,585	-18,802,730	45,546,855	-	-	-	35,002,350	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	45,546,855	35,002,350	28,881,815
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-49,866,475	-38,805,531	-32,524,100
<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	-64,309,585	-52,512,799	-45,264,183
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	462,150	170,550	146,670
Increase (-) / Decrease (+) in creditors	-25,000	-70,006	-18,625
Use of provisions	14,005,960	13,606,724	12,612,038
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	-4,319,620	-3,803,181	-3,642,285

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Programme Costs	64,349,585	52,552,799	45,302,186
<i>Of which:</i>			
Increases in liability	50,538,561	42,537,829	33,364,183
Interest on scheme liability	13,771,024	9,974,970	11,900,000
Other expenditure	40,000	40,000	38,003
<i>Less:</i>			
Contributions received	-18,660,232	-17,373,978	-16,282,278
Transfers in	-62,000	-75,000	-67,379
Other income	-80,498	-101,471	-70,714
Net Programme Costs	45,546,855	35,002,350	28,881,815
Total Net Operating Costs	45,546,855	35,002,350	28,881,815
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	45,546,855	35,002,350	28,881,815
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	45,546,855	35,002,350	28,881,815
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	45,546,855	35,002,350	28,881,815
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	45,546,855	35,002,350	28,881,815

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource AME	-18,802,730	-17,550,449	-16,420,371
<i>Of which:</i>			
Programme			
Pensions	-18,802,730	-17,550,449	-16,420,371
<i>Of which:</i>			
A Pensions	-18,802,730	-17,550,449	-16,420,371
Total Programme	-18,802,730	-17,550,449	-16,420,371
Total Voted Resource Income	-18,802,730	-17,550,449	-16,420,371

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: 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	22,062,946,000	-	22,062,946,000
Capital	-	-	-
Total Net Budget			
Resource	22,062,946,000	-	22,062,946,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	2,533,188,000		

Amounts required in the year ending 31 March 2023 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	22,062,946,000	8,043,215,000	14,019,731,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	2,533,188,000	847,536,000	1,685,652,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
-	-	-	31,269,806	-9,206,860	22,062,946	-	-	-	17,999,018	-
<i>Of which:</i>										
A Pensions and associated payments										
-	-	-	31,269,806	-9,206,860	22,062,946	-	-	-	17,999,018	-
Total Spending in AME										
-	-	-	31,269,806	-9,206,860	22,062,946	-	-	-	17,999,018	-
Total for Estimate										
-	-	-	31,269,806	-9,206,860	22,062,946	-	-	-	17,999,018	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	31,269,806	-9,206,860	22,062,946	-	-	-	17,999,018	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	22,062,946	17,999,018	16,385,009
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-19,529,758	-16,221,528	-14,692,891
<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	-31,248,723	-26,883,506	-25,043,953
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	12,791	52,390	-60,918
Increase (-) / Decrease (+) in creditors	27,689	26,253	-19,299
Use of provisions	11,678,485	10,583,335	10,431,279
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,533,188	1,777,490	1,692,118

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Programme Costs	31,269,806	26,932,671	25,064,465
<i>Of which:</i>			
Increases in liability	22,807,018	20,685,922	17,200,899
Interest on scheme liability	8,441,705	6,197,584	7,843,054
Other expenditure	21,083	49,165	20,512
<i>Less:</i>			
Contributions received	-9,169,336	-8,897,229	-8,640,265
Transfers in	-15,487	-15,001	-18,648
Other income	-22,037	-21,423	-20,543
Net Programme Costs	22,062,946	17,999,018	16,385,009
Total Net Operating Costs	22,062,946	17,999,018	16,385,009
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	22,062,946	17,999,018	16,385,009
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	22,062,946	17,999,018	16,385,009
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	22,062,946	17,999,018	16,385,009
<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)	22,062,946	17,999,018	16,385,009

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource AME	-9,206,860	-8,933,653	-8,679,456
<i>Of which:</i>			
Programme			
Pensions	-9,206,860	-8,933,653	-8,679,456
<i>Of which:</i>			
A Pensions and associated payments	-9,206,860	-8,933,653	-8,679,456
Total Programme	-9,206,860	-8,933,653	-8,679,456
Total Voted Resource Income	-9,206,860	-8,933,653	-8,679,456

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: 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.	23,100

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	224,400,000	-	224,400,000
Capital	-	-	-
Total Net Budget			
Resource	224,400,000	-	224,400,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	220,600,000		

Amounts required in the year ending 31 March 2023 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	224,400,000	88,605,000	135,795,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	220,600,000	103,590,000	117,010,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
-	-	-	278,100	-53,700	224,400	-	-	-	197,836	-
<i>Of which:</i>										
A Pensions, transfer values, repayments of contributions										
-	-	-	278,100	-53,700	224,400	-	-	-	197,836	-
Total Spending in AME										
-	-	-	278,100	-53,700	224,400	-	-	-	197,836	-
Total for Estimate										
-	-	-	278,100	-53,700	224,400	-	-	-	197,836	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	278,100	-53,700	224,400	-	-	-	197,836	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	224,400	197,836	222,097
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-3,800	49,332	2,164
<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	-278,000	-250,756	-265,036
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-100	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	10,000	-1,343
Use of provisions	274,300	290,088	268,543
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	220,600	247,168	224,261

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Programme Costs	278,100	250,756	265,037
<i>Of which:</i>			
Increases in liability	133,200	141,156	112,373
Interest on scheme liability	144,800	109,600	152,663
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-49,000	-46,224	-41,294
Transfers in	-4,700	-6,372	-1,641
Other income	-	-324	-5
Net Programme Costs	224,400	197,836	222,097
Total Net Operating Costs	224,400	197,836	222,097
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	224,400	197,836	222,097
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	224,400	197,836	222,097
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	224,400	197,836	222,097
<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)	224,400	197,836	222,097

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource AME	-53,700	-52,920	-42,940
<i>Of which:</i>			
Programme			
Pensions	-53,700	-52,920	-42,940
<i>Of which:</i>			
A Pensions, transfer values, repayments of contributions	-53,700	-52,920	-42,940
Total Programme	-53,700	-52,920	-42,940
Total Voted Resource Income	-53,700	-52,920	-42,940

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: 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% and the personal contributions of members ranging between 3% and 4.26% as recommended by the Government Actuary's Department.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	198,753,000	164,047,000	362,800,000
Capital	-	-	-
Total Net Budget			
Resource	198,753,000	164,047,000	362,800,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net Cash Requirement	-106,777,000		

Amounts required in the year ending 31 March 2023 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	198,753,000	44,915,000	153,838,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-106,777,000	-	-106,777,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
-	-	-	416,753	-218,000	198,753	-	-	-	203,000	-
<i>Of which:</i>										
A Judicial Pensions Scheme										
-	-	-	416,753	-218,000	198,753	-	-	-	203,000	-
Non-voted expenditure										
-	-	-	164,047	-	164,047	-	-	-	146,000	-
<i>Of which:</i>										
B Judicial Pensions Scheme										
-	-	-	164,047	-	164,047	-	-	-	146,000	-
Total Spending in AME										
-	-	-	580,800	-218,000	362,800	-	-	-	349,000	-
Total for Estimate										
-	-	-	580,800	-218,000	362,800	-	-	-	349,000	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	416,753	-218,000	198,753	-	-	-	203,000	-
Non Voted Expenditure										
-	-	-	164,047	-	164,047	-	-	-	146,000	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	362,800	349,000	246,871
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-305,530	-304,000	-227,240
<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	-415,753	-418,000	-313,773
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-6,524
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	3,380
Increase (-) / Decrease (+) in creditors	-	-	-2,923
Use of provisions	110,223	114,000	92,600
Removal of non-voted budget items	-164,047	-146,000	-132,000
<i>Of which:</i>			
Consolidated Fund Standing Services	-164,047	-146,000	-132,000
Other adjustments	-	-	-
Net Cash Requirement	-106,777	-101,000	-112,369

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Programme Costs	580,800	565,000	456,621
<i>Of which:</i>			
Increases in liability	472,100	337,000	351,621
Interest on scheme liability	107,700	81,000	104,000
Other expenditure	1,000	147,000	1,000
<i>Less:</i>			
Contributions received	-218,000	-216,000	-209,750
Transfers in	-	-	-
Other income	-	-	-
Net Programme Costs	362,800	349,000	246,871
Total Net Operating Costs	362,800	349,000	246,871
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	362,800	349,000	246,871
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	362,800	349,000	246,871
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	362,800	349,000	246,871
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	362,800	349,000	246,871

Part III: Note B - Analysis of Departmental Income

	£'000		
	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource AME	-218,000	-216,000	-209,750
<i>Of which:</i>			
Programme			
Pensions	-218,000	-216,000	-209,750
<i>Of which:</i>			
A Judicial Pensions Scheme	-218,000	-216,000	-209,750
Total Programme	-218,000	-216,000	-209,750
Total Voted Resource Income	-218,000	-216,000	-209,750

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: 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.

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

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.

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.

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.

This Estimate also includes funding for the other schemes superannuation.

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	15,082,760,000	-	15,082,760,000
Capital	-	-	-
Total Net Budget			
Resource	15,082,760,000	-	15,082,760,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	1,063,390,000		

Amounts required in the year ending 31 March 2023 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	15,082,760,000	4,874,504,000	10,208,256,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	1,063,390,000	622,440,000	440,950,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
-	-	-	21,305,730	-6,222,970	15,082,760	-	-	-	12,211,230	-
<i>Of which:</i>										
A Civil superannuation										
-	-	-	21,305,730	-6,222,970	15,082,760	-	-	-	12,211,230	-
Total Spending in AME										
-	-	-	21,305,730	-6,222,970	15,082,760	-	-	-	12,211,230	-
Total for Estimate										
-	-	-	21,305,730	-6,222,970	15,082,760	-	-	-	12,211,230	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	21,305,730	-6,222,970	15,082,760	-	-	-	12,211,230	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	15,082,760	12,211,230	11,576,164
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-14,019,370	-11,086,030	-10,026,760
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-21,297,570	-18,217,430	-16,763,223
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	7,278,200	7,131,400	6,736,463
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,063,390	1,125,200	1,549,404

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Programme Costs	21,305,730	18,226,460	16,772,041
<i>Of which:</i>			
Increases in liability	15,697,570	13,999,430	11,299,224
Interest on scheme liability	5,600,000	4,218,000	5,463,999
Other expenditure	8,160	9,030	8,818
<i>Less:</i>			
Contributions received	-6,086,700	-5,869,716	-5,065,716
Transfers in	-74,000	-85,047	-76,577
Other income	-62,270	-60,467	-53,584
Net Programme Costs	15,082,760	12,211,230	11,576,164
Total Net Operating Costs	15,082,760	12,211,230	11,576,164
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	15,082,760	12,211,230	11,576,164
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	15,082,760	12,211,230	11,576,164
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	15,082,760	12,211,230	11,576,164
<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)	15,082,760	12,211,230	11,576,164

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Voted Resource AME	-6,222,970	-6,015,230	-5,195,877
<i>Of which:</i>			
Programme			
Pensions	-6,222,970	-6,015,230	-5,195,877
<i>Of which:</i>			
A Civil superannuation	-6,222,970	-6,015,230	-5,195,877
Total Programme	-6,222,970	-6,015,230	-5,195,877
Total Voted Resource Income	-6,222,970	-6,015,230	-5,195,877

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Alex Chisholm

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

In discharging these responsibilities, particular regard is given to:

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

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

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	877,000,000	-	877,000,000
Capital	-	-	-
Total Net Budget			
Resource	877,000,000	-	877,000,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	1,488,000,000		

Amounts required in the year ending 31 March 2023 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	877,000,000	314,550,000	562,450,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	1,488,000,000	662,850,000	825,150,000

Part II: Subhead detail

£'000

2022-23 Plans									2021-22 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										
-	-	-	877,000	-	877,000	-	-	-	699,000	-
<i>Of which:</i>										
A RMSPS Pension Scheme										
-	-	-	877,000	-	877,000	-	-	-	699,000	-
Total Spending in AME										
-	-	-	877,000	-	877,000	-	-	-	699,000	-
Total for Estimate										
-	-	-	877,000	-	877,000	-	-	-	699,000	-
<i>Of which:</i>										
Voted Expenditure										
-	-	-	877,000	-	877,000	-	-	-	699,000	-
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	877,000	699,000	869,300
Net Capital Requirement	-	-	-
Accruals to cash adjustments	611,000	789,000	570,240
<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	-877,000	-699,000	-869,300
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	1,488,000	1,488,000	1,439,540
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,488,000	1,488,000	1,439,540

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

	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Programme Costs	877,000	699,000	869,300
<i>Of which:</i>			
Increases in liability	-	-	-
Interest on scheme liability	877,000	699,000	869,300
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-	-	-
Transfers in	-	-	-
Other income	-	-	-
Net Programme Costs	877,000	699,000	869,300
Total Net Operating Costs	877,000	699,000	869,300
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	877,000	699,000	869,300
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	877,000	699,000	869,300
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	877,000	699,000	869,300
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	877,000	699,000	869,300

Part III: Note B - Analysis of Departmental Income

No income is expected in 2022-23.

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

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Alex Chisholm

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

In discharging these responsibilities, particular regard is given to:

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

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