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# Central Government Supply Estimates 2022-23

## Supplementary Estimates

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February 2023



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# **Central Government Supply Estimates 2022-23**

## **Supplementary Estimates**

for the year ending 31 March 2023

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

*Ordered by the House of Commons*

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TREASURY CHAMBERS

VICTORIA ATKINS

21 February 2023

# Section 1

## Introduction

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1. Supply Estimates are the means by which the Government seeks authority from Parliament for its own spending each year. A full description of Supply Estimates was included in *Central Government Supply Estimates 2022-23: Main Supply Estimates* (HC 396) presented to Parliament on 23 June 2022.

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

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

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

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

### **Total Estimates to date**

5. For the current year, Main Estimates were presented to Parliament on 23 June 2022 (HC 396) and an Out-of-Turn Supplementary Estimate on 18 October 2022 (HC 794). This booklet sets out the request for changes since those publications.

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

6. **Table 1** below shows the total voted Supply provision sought for 2022-23 in the Main Estimates and the Out-of-Turn Supplementary Estimates, and the changes sought in the Supplementary Estimates.

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

	£ million		
	2022-23	2022-23	2022-23
	Present Plans	Changes	Revised Plans
Total Resource and Capital Departmental Expenditure Limit ††	451,446	19,744	471,190
Total Resource and Capital Annually Managed Expenditure	431,836	-25,919	405,917
<b>Total Net Budget</b>	<b>883,282</b>	<b>-6,175</b>	<b>877,107</b>
Total Non-Budget Expenditure	85,124	4,188	89,311
<b>Total Resource and Capital in Estimates</b>	<b>968,406</b>	<b>-1,987</b>	<b>966,419</b>
Resource to cash adjustments	-179,306	-22,510	-201,816
<b>Total Net Cash Requirement</b>	<b>789,100</b>	<b>-24,497</b>	<b>764,603</b>

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

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

7. There are forty-seven Supplementary Estimates for central government departments, seeking the changes set out in **Table 2**, in this booklet. In addition, independent bodies may present their own booklets.
8. The main aggregate for public expenditure is **Total Managed Expenditure (TME)**, which includes Departmental Expenditure Limits (DEL), for which firm plans were set in the *Autumn Budget and Spending Review 2021* (HC 822) in October 2021, and Annually Managed Expenditure (AME), which is subject to annual review as part of the Budget process. These definitions are explained in more detail in Chapter 1 of the *Public Expenditure Statistical Analyses 2022* (CP 735) and section 1 of the Main Estimates 2022-23 (HC 396).
9. The main elements of DEL and AME that are not funded through the Supply Estimates are central government expenditure funded directly from other sources, (e.g. the National Insurance Fund).

#### **Late Machinery of Government change**

10. On 7 February 2023 the Prime Minister announced a Machinery of Government (MoG) re-organisation, re-allocating various functions to new departments. This occurred too late to be incorporated into this booklet and the budgets will be re-allocated in the upcoming Main Estimates 2023-24. Full details can be found on [www.gov.uk](http://www.gov.uk).

### **In-year controls**

11. 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.

The operation of in-year controls for 2022-23 was explained in Section 1 of HC 396.

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

12. The Clear Line of Sight (Alignment) reforms outlined in Cm 7567 of March 2009 simplified the government’s financial reporting to Parliament by aligning, as far as possible, the recording of government spending in Supply Estimates with departmental budgets and accounts. The reforms were approved by the House of Commons following a debate and vote in the House in July 2010.

13. As mentioned in HC 396, where complete alignment of Parliamentary controls, departmental budgets and resource accounts is not practical, it is necessary for expenditure items to be reported differently in different documents. From 2016-17, the Department for Education’s (DFE) Estimate and accounts will not wholly align to the budgets set by the Treasury. DFE’s Estimates and Accounts now include the grant paid to Academies by DFE within the Estimate’s Resource DEL and Capital DEL controls. The actual spending of Academies will instead be reported separately to Parliament on an Academic year basis. DFE’s budgeting controls as set by the Treasury, will continue to include the spending of Academies on a financial year basis whilst these entities remain classified to the central government sector. DFE’s Resource DEL and Capital DEL budgets as set by the Treasury (which include the spending of Academies) can be viewed in Tables 3 and 5 of this publication, whilst DFE’s Resource AME budget can be viewed in Part III Note A of DFE’s Estimate. The figures in DFE’s Estimate are consistent with those presented in the 2022-23 Main Estimates (HC 396).

### **Parliamentary procedure**

14. Supplementary Estimates seek funds for expenditure in addition to, or a reduction in, that sought in previous Supply Estimates in the same financial year. They may be presented to:

- seek authority, and additional resources, capital and/or cash as necessary, for any new services; and
- increase or decrease the provision for existing services.

15. The House of Commons has an opportunity to debate and vote on Supplementary Estimates (and where applicable New Estimates), followed by detailed examination by departmental Select Committees. This process is described more fully in Section 3 of HC 396.

### **Format of Supplementary Estimates**

16. Each Supplementary Estimate is produced in a standard format and consists of an introduction, Part I, Part II and Part III. The format and organisation of Estimates is explained more fully in section 2 of HC 396.



### **Introduction**

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

### **Part I**

18. Part I of each Supplementary Estimate states, as necessary, the changes sought to resource DEL, capital DEL, resource AME, capital AME, non-budget expenditure and the net cash requirement (as relevant) for the financial year. It also reproduces the 'ambit', which is the formal description of all the expenditure and income (not just any new services) to be financed from the Estimate. Where an ambit has been amended since the publication of the Main Estimate, the new services or income will be identified by the insertion of an asterisk (\*) before the additional text. Amendments to the ambits since the Out-of-Turn Estimate (HC794) will be prefaced by double asterisks (\*\*).

### **Part II**

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

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

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

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

	<b>£'000</b>		
	<b>Current Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>Supply Estimates presented by HM Treasury</b>			
Department of Health and Social Care			
<b>Departmental Expenditure Limit</b>			
Resource	128,212,941	11,668,422	139,881,363
Capital	12,047,914	-855,126	11,192,788
<b>Annually Managed Expenditure</b>			
Resource	10,880,000	-46,837,397	-35,957,397
Capital	105,600	-	105,600
<b>Total Net Budget</b>			
Resource	139,092,941	-35,168,975	103,923,966
Capital	12,153,514	-855,126	11,298,388
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>146,156,750</b>	<b>3,335,297</b>	<b>149,492,047</b>
Department for Education			
<b>Departmental Expenditure Limit</b>			
Resource †	71,903,705	3,893,716	75,797,421
Capital †	6,364,300	-95,595	6,268,705
<b>Annually Managed Expenditure</b>			
Resource	-9,594,400	-797,030	-10,391,430
Capital	28,737,600	-1,484,447	27,253,153
<b>Total Net Budget</b>			
Resource	62,309,305	3,096,686	65,405,991
Capital	35,101,900	-1,580,042	33,521,858
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>100,847,744</b>	<b>145,625</b>	<b>100,993,369</b>
Home Office			
<b>Departmental Expenditure Limit</b>			
Resource	14,525,462	2,580,067	17,105,529
Capital	1,062,873	-10,530	1,052,343
<b>Annually Managed Expenditure</b>			
Resource	2,534,160	-406,370	2,127,790
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	17,059,622	2,173,697	19,233,319
Capital	1,062,873	-10,530	1,052,343
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>18,030,524</b>	<b>1,769,476</b>	<b>19,800,000</b>
National Crime Agency			
<b>Departmental Expenditure Limit</b>			
Resource	615,186	22,291	637,477
Capital	105,125	2,594	107,719
<b>Annually Managed Expenditure</b>			
Resource	50,000	-	50,000
Capital	-	350	350
<b>Total Net Budget</b>			
Resource	665,186	22,291	687,477
Capital	105,125	2,944	108,069
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>800,000</b>	<b>15,933</b>	<b>815,933</b>

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

			£'000
	Current Plans	Changes	Revised Plans
Ministry of Justice			
<b>Departmental Expenditure Limit</b>			
Resource	10,112,137	-10,184	10,101,953
Capital	1,760,092	-302,527	1,457,565
<b>Annually Managed Expenditure</b>			
Resource	528,678	104,753	633,431
Capital	23,303	1	23,304
<b>Total Net Budget</b>			
Resource	10,640,815	94,569	10,735,384
Capital	1,783,395	-302,526	1,480,869
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>11,292,379</b>	<b>-281,805</b>	<b>11,010,574</b>
Crown Prosecution Service			
<b>Departmental Expenditure Limit</b>			
Resource	733,257	-28,609	704,648
Capital	47,330	2,000	49,330
<b>Annually Managed Expenditure</b>			
Resource	5,950	-	5,950
Capital	2,859	-	2,859
<b>Total Net Budget</b>			
Resource	739,207	-28,609	710,598
Capital	50,189	2,000	52,189
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>729,358</b>	<b>-25,565</b>	<b>703,793</b>
Serious Fraud Office			
<b>Departmental Expenditure Limit</b>			
Resource	57,773	20,792	78,565
Capital	8,302	-2,800	5,502
<b>Annually Managed Expenditure</b>			
Resource	2,500	2,000	4,500
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	60,273	22,792	83,065
Capital	8,302	-2,800	5,502
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>58,124</b>	<b>20,792</b>	<b>78,916</b>
HM Procurator General and Treasury Solicitor			
<b>Departmental Expenditure Limit</b>			
Resource	11,818	-1,514	10,304
Capital	2,850	1,500	4,350
<b>Annually Managed Expenditure</b>			
Resource	-	500	500
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	11,818	-1,014	10,804
Capital	2,850	1,500	4,350
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>15,330</b>	<b>-14</b>	<b>15,316</b>

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

			£'000
	Current Plans	Changes	Revised Plans
Ministry of Defence			
<b>Departmental Expenditure Limit</b>			
Resource	40,896,779	-15,628	40,881,151
Capital	18,490,656	1,981,748	20,472,404
<b>Annually Managed Expenditure</b>			
Resource	1,928,087	-10,428,087	-8,500,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	42,824,866	-10,443,715	32,381,151
Capital	18,490,656	1,981,748	20,472,404
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>50,637,665</b>	<b>2,466,120</b>	<b>53,103,785</b>
Security and Intelligence Agencies			
<b>Departmental Expenditure Limit</b>			
Resource	3,124,830	189,084	3,313,914
Capital	1,242,746	-70,320	1,172,426
<b>Annually Managed Expenditure</b>			
Resource	65,277	-31,377	33,900
Capital	-	2,200	2,200
<b>Total Net Budget</b>			
Resource	3,190,107	157,707	3,347,814
Capital	1,242,746	-68,120	1,174,626
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>3,866,007</b>	<b>154,358</b>	<b>4,020,365</b>
Foreign, Commonwealth and Development Office			
<b>Departmental Expenditure Limit</b>			
Resource	7,904,373	-842,708	7,061,665
Capital	2,644,554	-338,069	2,306,485
<b>Annually Managed Expenditure</b>			
Resource	560,666	373,087	933,753
Capital	200,000	89,500	289,500
<b>Total Net Budget</b>			
Resource	8,465,039	-469,621	7,995,418
Capital	2,844,554	-248,569	2,595,985
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>10,450,977</b>	<b>-305,931</b>	<b>10,145,046</b>

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

	<b>£'000</b>		
	<b>Current Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
Department for Levelling Up, Housing and Communities			
<b>Departmental Expenditure Limits - Housing and Communities</b>			
Resource	3,092,553	1,286,465	4,379,018
Capital	9,583,853	-2,428,760	7,155,093
<b>Departmental Expenditure Limit - Local Government</b>			
Resource	11,765,870	86,026	11,851,896
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	15,097,975	-1,374,565	13,723,410
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	29,956,398	-2,074	29,954,324
Capital	9,583,853	-2,428,760	7,155,093
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>32,242,272</b>	<b>-4,454,598</b>	<b>27,787,674</b>
Department for Transport			
<b>Departmental Expenditure Limit</b>			
Resource	16,606,458	1,465,062	18,071,520
Capital	20,127,410	460,793	20,588,203
<b>Annually Managed Expenditure</b>			
Resource	4,981,239	1,096,802	6,078,041
Capital	-326,989	250,000	-76,989
<b>Total Net Budget</b>			
Resource	21,587,697	2,561,864	24,149,561
Capital	19,800,421	710,793	20,511,214
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>31,810,524</b>	<b>920,067</b>	<b>32,730,591</b>
Department for Business, Energy and Industrial Strategy			
<b>Departmental Expenditure Limit</b>			
Resource	17,344,799	1,171,979	18,516,778
Capital	19,061,585	811,906	19,873,491
<b>Annually Managed Expenditure</b>			
Resource	114,855,478	-144,649,060	-29,793,582
Capital	3,838,923	-854,711	2,984,212
<b>Total Net Budget</b>			
Resource	132,200,277	-143,477,081	-11,276,804
Capital	22,900,508	-42,805	22,857,703
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>111,237,529</b>	<b>-28,484,083</b>	<b>82,753,446</b>

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

	<b>Current Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>£'000</b>			
HM Land Registry			
<b>Departmental Expenditure Limit</b>			
Resource	422,419	-13,271	409,148
Capital	65,600	-7,251	58,349
<b>Annually Managed Expenditure</b>			
Resource	19,000	-2,000	17,000
Capital	-	2,000	2,000
<b>Total Net Budget</b>			
Resource	441,419	-15,271	426,148
Capital	65,600	-5,251	60,349
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>459,109</b>	<b>-1</b>	<b>459,108</b>
Department for Digital, Culture, Media and Sport			
<b>Departmental Expenditure Limit</b>			
Resource	2,244,882	54,879	2,299,761
Capital	830,915	-161,319	669,596
<b>Annually Managed Expenditure</b>			
Resource	4,309,817	13,601	4,323,418
Capital	904,523	50,115	954,638
<b>Total Net Budget</b>			
Resource	6,554,699	68,480	6,623,179
Capital	1,735,438	-111,204	1,624,234
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>6,819,836</b>	<b>-190,442</b>	<b>6,629,394</b>
Department for Environment, Food and Rural Affairs			
<b>Departmental Expenditure Limit</b>			
Resource	4,790,464	-47,326	4,743,138
Capital	2,126,323	-364,719	1,761,604
<b>Annually Managed Expenditure</b>			
Resource	305,634	177,381	483,015
Capital	49,849	506,150	555,999
<b>Total Net Budget</b>			
Resource	5,096,098	130,055	5,226,153
Capital	2,176,172	141,431	2,317,603
<b>Non-Budget Expenditure</b>	<b>10,000</b>	<b>1</b>	<b>10,001</b>
<b>Net Cash Requirement</b>	<b>7,296,072</b>	<b>-858,097</b>	<b>6,437,975</b>
Department for International Trade			
<b>Departmental Expenditure Limit</b>			
Resource	570,522	-275	570,247
Capital	24,850	-2,531	22,319
<b>Annually Managed Expenditure</b>			
Resource	3,000	-	3,000
Capital	1,195	3,750	4,945
<b>Total Net Budget</b>			
Resource	573,522	-275	573,247
Capital	26,045	1,219	27,264
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>598,563</b>	<b>11,500</b>	<b>610,063</b>

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

	<b>£'000</b>		
	<b>Current Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
Department for Work and Pensions			
<b>Departmental Expenditure Limit</b>			
Resource	8,377,703	147,578	8,525,281
Capital	803,813	-273,759	530,054
<b>Annually Managed Expenditure</b>			
Resource	109,960,220	4,470,923	114,431,143
Capital	327,656	-171,928	155,728
<b>Total Net Budget</b>			
Resource	118,337,923	4,618,501	122,956,424
Capital	1,131,469	-445,687	685,782
<b>Non-Budget Expenditure</b>	<b>4,690,524</b>	<b>415,864</b>	5,106,388
<b>Net Cash Requirement</b>	<b>124,434,062</b>	<b>6,490,048</b>	<b>130,924,110</b>
HM Revenue and Customs			
<b>Departmental Expenditure Limit</b>			
Resource	6,122,187	21,478	6,143,665
Capital	675,511	-15,000	660,511
<b>Annually Managed Expenditure</b>			
Resource	13,278,381	-103,783	13,174,598
Capital	110	-	110
<b>Total Net Budget</b>			
Resource	19,400,568	-82,305	19,318,263
Capital	675,621	-15,000	660,621
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>19,693,843</b>	<b>602,718</b>	<b>20,296,561</b>
HM Treasury			
<b>Departmental Expenditure Limit</b>			
Resource	364,380	14,810	379,190
Capital	9,721	5,160	14,881
<b>Annually Managed Expenditure</b>			
Resource	20,206,518	179,280,590	199,487,108
Capital	12,583,087	-7,942,440	4,640,647
<b>Total Net Budget</b>			
Resource	20,570,898	179,295,400	199,866,298
Capital	12,592,808	-7,937,280	4,655,528
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>22,808,885</b>	<b>-8,891,056</b>	<b>13,917,829</b>
Cabinet Office			
<b>Departmental Expenditure Limit</b>			
Resource	907,768	69,336	977,104
Capital	1,120,124	-325,271	794,853
<b>Annually Managed Expenditure</b>			
Resource	-	271,419	271,419
Capital	-	13,947	13,947
<b>Total Net Budget</b>			
Resource	907,768	340,755	1,248,523
Capital	1,120,124	-311,324	808,800
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,408,819</b>	<b>-161,088</b>	<b>1,247,731</b>

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

			£'000
	Current Plans	Changes	Revised Plans
Scotland Office and Office of the Advocate General			
<b>Departmental Expenditure Limit</b>			
Resource	13,340	-6	13,334
Capital	50	-5	45
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	13,340	-6	13,334
Capital	50	-5	45
<b>Non-Budget Expenditure</b>	<b>39,852,198</b>	<b>3,052,522</b>	42,904,720
<b>Net Cash Requirement</b>	<b>39,865,374</b>	<b>3,052,479</b>	<b>42,917,853</b>
Wales Office			
<b>Departmental Expenditure Limit</b>			
Resource	5,657	-93	5,564
Capital	30	42	72
<b>Annually Managed Expenditure</b>			
Resource	-	10	10
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,657	-83	5,574
Capital	30	42	72
<b>Non-Budget Expenditure</b>	<b>18,937,523</b>	<b>1,005,300</b>	19,942,823
<b>Net Cash Requirement</b>	<b>18,943,112</b>	<b>1,005,207</b>	<b>19,948,319</b>
Northern Ireland Office			
<b>Departmental Expenditure Limit</b>			
Resource	41,191	11,561	52,752
Capital	1,719	386	2,105
<b>Annually Managed Expenditure</b>			
Resource	-	108,634	108,634
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	41,191	120,195	161,386
Capital	1,719	386	2,105
<b>Non-Budget Expenditure</b>	<b>21,633,454</b>	<b>-286,143</b>	<b>21,347,311</b>
<b>Net Cash Requirement</b>	<b>21,672,802</b>	<b>-173,306</b>	<b>21,499,496</b>
National Savings and Investments			
<b>Departmental Expenditure Limit</b>			
Resource	201,586	-25,010	176,576
Capital	19,618	8,500	28,118
<b>Annually Managed Expenditure</b>			
Resource	700	6,000	6,700
Capital	1,300	-	1,300
<b>Total Net Budget</b>			
Resource	202,286	-19,010	183,276
Capital	20,918	8,500	29,418
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>210,267</b>	<b>-16,510</b>	<b>193,757</b>



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

			£'000
	Current Plans	Changes	Revised Plans
Charity Commission			
<b>Departmental Expenditure Limit</b>			
Resource	32,098	250	32,348
Capital	3,107	-	3,107
<b>Annually Managed Expenditure</b>			
Resource	-	200	200
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	32,098	450	32,548
Capital	3,107	-	3,107
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>31,573</b>	-	<b>31,573</b>
Competition and Markets Authority			
<b>Departmental Expenditure Limit</b>			
Resource	120,024	3,558	123,582
Capital	10,231	-1,500	8,731
<b>Annually Managed Expenditure</b>			
Resource	45,000	-30,000	15,000
Capital	-	<b>1,000</b>	1,000
<b>Total Net Budget</b>			
Resource	165,024	-26,442	138,582
Capital	10,231	-500	9,731
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>122,005</b>	<b>1,000</b>	<b>123,005</b>
The Statistics Board			
<b>Departmental Expenditure Limit</b>			
Resource	360,183	3,640	363,823
Capital	32,859	5,349	38,208
<b>Annually Managed Expenditure</b>			
Resource	8,400	-	8,400
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	368,583	3,640	372,223
Capital	32,859	5,349	38,208
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>372,695</b>	<b>10,989</b>	<b>383,684</b>
Office for Standards in Education, Children's Services and Skills			
<b>Departmental Expenditure Limit</b>			
Resource	157,782	-1,805	155,977
Capital	4,149	2,700	6,849
<b>Annually Managed Expenditure</b>			
Resource	-42	130	88
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	157,740	-1,675	156,065
Capital	4,149	2,700	6,849
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>156,745</b>	<b>1,270</b>	<b>158,015</b>

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

			£'000
	Current Plans	Changes	Revised Plans
Office of Qualifications and Examinations Regulation			
<b>Departmental Expenditure Limit</b>			
Resource	28,182	250	28,432
Capital	707	35	742
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	28,182	250	28,432
Capital	707	35	742
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>28,271</b>	<b>211</b>	<b>28,482</b>
Food Standards Agency			
<b>Departmental Expenditure Limit</b>			
Resource	116,654	250	116,904
Capital	13,412	-1,955	11,457
<b>Annually Managed Expenditure</b>			
Resource	9,603	-	9,603
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	126,257	250	126,507
Capital	13,412	-1,955	11,457
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>125,292</b>	<b>1,045</b>	<b>126,337</b>
The National Archives			
<b>Departmental Expenditure Limit</b>			
Resource	46,745	164	46,909
Capital	5,760	100	5,860
<b>Annually Managed Expenditure</b>			
Resource	-	3	3
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	46,745	167	46,912
Capital	5,760	100	5,860
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>45,436</b>	<b>175</b>	<b>45,611</b>
United Kingdom Supreme Court			
<b>Departmental Expenditure Limit</b>			
Resource	4,783	-	4,783
Capital	704	-	704
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,783	-	5,783
Capital	704	-	704
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>4,037</b>	<b>-</b>	<b>4,037</b>

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

	£'000		
	Current Plans	Changes	Revised Plans
Government Actuary's Department			
<b>Departmental Expenditure Limit</b>			
Resource	187	-	187
Capital	350	-	350
<b>Annually Managed Expenditure</b>			
Resource	100	-	100
Capital	-	10	10
<b>Total Net Budget</b>			
Resource	287	-	287
Capital	350	10	360
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>79</b>	<b>-</b>	<b>79</b>
Office of Gas and Electricity Markets			
<b>Departmental Expenditure Limit</b>			
Resource	1,876	5,073	6,949
Capital	1,000	4,130	5,130
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,876	5,073	6,949
Capital	1,000	4,130	5,130
<b>Non-Budget Expenditure</b>	-	<b>1</b>	<b>1</b>
<b>Net Cash Requirement</b>	<b>20,466</b>	<b>29,028</b>	<b>49,494</b>
Office of Rail and Road			
<b>Departmental Expenditure Limit</b>			
Resource	3	1	4
Capital	720	-	720
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3	1	4
Capital	720	-	720
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,000</b>	<b>3,000</b>	<b>5,000</b>
Water Services Regulation Authority			
<b>Departmental Expenditure Limit</b>			
Resource	320	701	1,021
Capital	2,719	356	3,075
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	320	701	1,021
Capital	2,719	356	3,075
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>7,199</b>	<b>632</b>	<b>7,831</b>

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

	<b>£'000</b>		
	<b>Current Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
Export Credits Guarantee Department			
<b>Departmental Expenditure Limit</b>			
Resource	1	1	2
Capital	3,716	-1,500	2,216
<b>Annually Managed Expenditure</b>			
Resource	717,391	392,000	1,109,391
Capital	2,098,953	-1,300,000	798,953
<b>Total Net Budget</b>			
Resource	717,392	392,001	1,109,393
Capital	2,102,669	-1,301,500	801,169
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,135,374</b>	<b>-1,000,000</b>	<b>1,135,374</b>
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
<b>Departmental Expenditure Limit</b>			
Resource	39,701	1,184	40,885
Capital	11,748	2,500	14,248
<b>Annually Managed Expenditure</b>			
Resource	522	-120	402
Capital	-	120	120
<b>Total Net Budget</b>			
Resource	40,223	1,064	41,287
Capital	11,748	2,620	14,368
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>40,343</b>	<b>300</b>	<b>40,643</b>
House of Lords			
<b>Departmental Expenditure Limit</b>			
Resource	159,402	-4,003	155,399
Capital	61,837	11,598	73,435
<b>Annually Managed Expenditure</b>			
Resource	1	43,714	43,715
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	159,403	39,711	199,114
Capital	61,837	11,598	73,435
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>207,489</b>	<b>4,303</b>	<b>211,792</b>
House of Commons: Members			
<b>Departmental Expenditure Limit</b>			
Resource	17,915	-	17,915
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	17,915	-	17,915
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>17,895</b>	-	<b>17,895</b>

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

	£'000		
	Current Plans	Changes	Revised Plans
Crown Estate Office			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,365	-	2,365
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,365	-	2,365
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,357</b>	-	<b>2,357</b>
Armed Forces Pension and Compensation Schemes			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	8,520,964	100,000	8,620,964
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,520,964	100,000	8,620,964
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,523,079</b>	-	<b>1,523,079</b>
Foreign, Commonwealth and Development Office: Overseas Superannuation			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	11,000	-	11,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	11,000	-	11,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>45,600</b>	-	<b>45,600</b>
National Health Service Pension Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	45,546,855	1,607,856	47,154,711
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	45,546,855	1,607,856	47,154,711
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-4,319,620</b>	<b>861,408</b>	<b>-3,458,212</b>

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

	£'000		
	Current Plans	Changes	Revised Plans
Teachers' Pensions Scheme (England and Wales)			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	22,062,946	108,008	22,170,954
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	22,062,946	108,008	22,170,954
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,533,188</b>	<b>-548,793</b>	<b>1,984,395</b>
UK Atomic Energy Authority Pension Schemes			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	224,400	43,816	268,216
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	224,400	43,816	268,216
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>220,600</b>	<b>57,944</b>	<b>278,544</b>
Ministry of Justice: Judicial Pensions Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	198,753	3,947	202,700
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	198,753	3,947	202,700
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-106,777</b>	<b>2,777</b>	<b>-104,000</b>
Cabinet Office: Civil Superannuation			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	15,082,760	1,370,000	16,452,760
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	15,082,760	1,370,000	16,452,760
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,063,390</b>	<b>-84,000</b>	<b>979,390</b>

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

	£'000		
	Current Plans	Changes	Revised Plans
Royal Mail Statutory Pension Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	877,000	-	877,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	877,000	-	877,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,488,000</b>	<b>85,000</b>	<b>1,573,000</b>

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

<b>Departmental Expenditure Limit</b>			
Resource	352,055,896	21,728,186	373,784,082
Capital	98,380,883	-1,957,140	96,423,743
<b>Annually Managed Expenditure</b>			
Resource	383,287,898	-15,084,415	368,203,483
Capital	48,547,969	-10,834,383	37,713,586
<b>Total Net Budget</b>			
Resource	735,343,794	6,643,771	741,987,565
Capital	146,928,852	-12,791,523	134,137,329
<b>Total Non-Budget Expenditure</b>	85,123,699	4,187,545	89,311,244
<b>Total Net cash requirement</b>	788,152,643	-24,426,587	763,726,056

**Supply Estimates presented elsewhere ††**

House of Commons: Administration

<b>Departmental Expenditure Limit</b>			
Resource	374,949	26,100	401,049
Capital	176,699	-52,000	124,699
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	374,949	26,100	401,049
Capital	176,699	-52,000	124,699
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>493,524</b>	<b>-66,800</b>	<b>426,724</b>

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

			£'000
	Current Plans	Changes	Revised Plans
Parliamentary Works Grant †††			
<b>Departmental Expenditure Limit</b>			
Resource	84,000	-7,000	77,000
Capital	3,000	2,000	5,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	84,000	-7,000	77,000
Capital	3,000	2,000	5,000
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>87,000</b>	<b>-5,000</b>	<b>82,000</b>
National Audit Office			
<b>Departmental Expenditure Limit</b>			
Resource	83,500	400	83,900
Capital	5,300	3,300	8,600
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	83,500	400	83,900
Capital	5,300	3,300	8,600
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>85,639</b>	<b>900</b>	<b>86,539</b>
Electoral Commission			
<b>Departmental Expenditure Limit</b>			
Resource	25,222	-	25,222
Capital	1,424	-	1,424
<b>Annually Managed Expenditure</b>			
Resource	50	-	50
Capital	100	-	100
<b>Total Net Budget</b>			
Resource	25,272	-	25,272
Capital	1,524	-	1,524
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>26,123</b>	<b>-</b>	<b>26,123</b>
Independent Parliamentary Standards Authority			
<b>Departmental Expenditure Limit</b>			
Resource	251,513	-	251,513
Capital	1,261	-	1,261
<b>Annually Managed Expenditure</b>			
Resource	150	-	150
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	251,663	-	251,663
Capital	1,261	-	1,261
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>252,794</b>	<b>-</b>	<b>252,794</b>



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

	<b>£'000</b>		
	<b>Current Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
Local Government Boundary Commission for England			
<b>Departmental Expenditure Limit</b>			
Resource	2,393	8	2,401
Capital	120	-	120
<b>Annually Managed Expenditure</b>			
Resource	15	10	25
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,408	18	2,426
Capital	120	-	120
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,444</b>	<b>8</b>	<b>2,452</b>
<b>Total (Supply Estimates presented elsewhere)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	821,577	19,508	841,085
Capital	187,804	-46,700	141,104
<b>Annually Managed Expenditure</b>			
Resource	215	10	225
Capital	100	-	100
Resource	821,792	19,518	841,310
Capital	187,904	-46,700	141,204
<b>Total Non-Budget Expenditure</b>	-	-	-
<b>Total Net cash requirement</b>	<b>947,524</b>	<b>-70,892</b>	<b>876,632</b>
<b>Grand Total</b>			
<b>Departmental Expenditure Limit</b>			
Resource	<b>352,877,473</b>	<b>21,747,694</b>	<b>374,625,167</b>
Capital	<b>98,568,687</b>	<b>-2,003,840</b>	<b>96,564,847</b>
<b>Annually Managed Expenditure</b>			
Resource	<b>383,288,113</b>	<b>-15,084,405</b>	<b>368,203,708</b>
Capital	<b>48,548,069</b>	<b>-10,834,383</b>	<b>37,713,686</b>
<b>Total Net Budget</b>			
Resource	<b>736,165,586</b>	<b>6,663,289</b>	<b>742,828,875</b>
Capital	<b>147,116,756</b>	<b>-12,838,223</b>	<b>134,278,533</b>
<b>Total Non-Budget Expenditure</b>	<b>85,123,699</b>	<b>4,187,545</b>	<b>89,311,244</b>
<b>Total Net cash requirement</b>	<b>789,100,167</b>	<b>-24,497,479</b>	<b>764,602,688</b>

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

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

††† In the Main Estimate this Estimate was entitled 'Parliamentary Works Sponsor Body'.

**Table 3 Resource Departmental Expenditure Limits 2022-23**

	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
<b>Department †</b>					
Department of Health and Social Care	169,947,651	6,200,570	139,881,363	36,266,858	176,148,221
Department for Education ††	73,809,295	3,893,716	46,071,886	31,631,125	77,703,011
Home Office	14,525,462	2,580,067	17,105,529	-	17,105,529
National Crime Agency	615,186	22,291	637,477	-	637,477
Ministry of Justice	10,254,533	-8,053	10,101,953	144,527	10,246,480
Crown Prosecution Service	733,257	-28,609	704,648	-	704,648
Serious Fraud Office	57,773	20,792	78,565	-	78,565
HM Procurator General and Treasury Solicitor	11,818	-1,514	10,304	-	10,304
Ministry of Defence	40,896,779	-15,628	40,881,151	-	40,881,151
Security and Intelligence Agencies	3,124,830	189,084	3,313,914	-	3,313,914
Foreign, Commonwealth and Development Office	8,525,373	-911,708	7,061,665	552,000	7,613,665
Department for Levelling Up, Housing and Communities - Housing and Communities	3,100,253	1,286,465	4,379,018	7,700	4,386,718
Department for Levelling Up, Housing and Communities - Local Government	11,765,870	86,026	11,851,896	-	11,851,896
Department for Transport	16,618,262	1,469,166	18,071,520	15,908	18,087,428
Department for Business, Energy and Industrial Strategy	16,496,948	948,607	18,516,778	-1,071,223	17,445,555
HM Land Registry	422,419	-13,271	409,148	-	409,148
Department for Digital, Culture, Media and Sport	2,244,882	54,879	2,299,761	-	2,299,761
Department for Environment, Food and Rural Affairs	4,790,464	-47,326	4,743,138	-	4,743,138
Department for International Trade	570,522	-275	570,247	-	570,247
Department for Work and Pensions	8,899,843	-133,305	8,525,281	241,257	8,766,538
HM Revenue and Customs	6,378,762	21,478	6,143,665	256,575	6,400,240
HM Treasury	366,600	14,810	379,190	2,220	381,410
Cabinet Office	907,768	71,636	977,104	2,300	979,404
Scotland Office and Office of the Advocate General	13,340	-6	13,334	-	13,334
Wales Office	5,657	-93	5,564	-	5,564
Northern Ireland Office	41,191	11,561	52,752	-	52,752
Scottish Government	27,015,283	-87,669	-	26,927,614	26,927,614
Welsh Government	17,055,817	-182,563	-	16,873,254	16,873,254
Northern Ireland Executive	14,595,923	13,890	-	14,609,813	14,609,813
National Savings and Investments	201,586	-25,010	176,576	-	176,576
Charity Commission	32,098	250	32,348	-	32,348
Competition and Markets Authority	120,024	3,558	123,582	-	123,582
The Statistics Board	360,183	3,640	363,823	-	363,823
Office for Standards in Education, Children's Services and Skills	157,782	-1,805	155,977	-	155,977
Office of Qualifications and Examinations Regulation	28,182	250	28,432	-	28,432
Food Standards Agency	116,654	250	116,904	-	116,904
The National Archives	46,745	164	46,909	-	46,909
United Kingdom Supreme Court	7,783	-	4,783	3,000	7,783
Government Actuary's Department	187	-	187	-	187
Office of Gas and Electricity Markets	1,876	5,073	6,949	-	6,949
Office of Rail and Road	3	1	4	-	4
Water Services Regulation Authority	320	701	1,021	-	1,021
Export Credits Guarantee Department	1	1	2	-	2

**Table 3 Resource Departmental Expenditure Limits 2022-23 (continued)**

	<b>£'000</b>				
	<b>Present Total</b>	<b>Changes</b>	<b>Revised</b>		<b>Revised Total</b>
			<i>of which</i> <b>Voted</b>	<i>of which</i> <b>Non-Voted</b>	
Office of the Parliamentary Commissioner for Administration and the Health Service	39,909	1,184	40,885	208	41,093
House of Lords	159,402	-4,003	155,399	-	155,399
House of Commons: Members	17,915	-	17,915	-	17,915
<b>Sub-total Central Government</b>	<b>455,082,411</b>	<b>15,439,272</b>	<b>344,058,547</b>	<b>126,463,136</b>	<b>470,521,683</b>
<b>Independent bodies †††</b>					
House of Commons: Administration	374,949	26,100	401,049	-	401,049
Parliamentary Works Grant	84,000	-7,000	77,000	-	77,000
National Audit Office	83,820	400	83,900	320	84,220
Electoral Commission	25,447	-	25,222	225	25,447
Independent Parliamentary Standards Authority	251,513	-	251,513	-	251,513
Local Government Boundary Commission for England	2,393	8	2,401	-	2,401
<b>Sub-total independent bodies</b>	<b>822,122</b>	<b>19,508</b>	<b>841,085</b>	<b>545</b>	<b>841,630</b>
<b>Total</b>	<b>455,904,533</b>	<b>15,458,780</b>	<b>344,899,632</b>	<b>126,463,681</b>	<b>471,363,313</b>

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

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

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

**Table 4 Administration Budgets 2022-23**

	£'000				
	Present Total	Changes	Revised		Revised Total
			<i>of which</i> Voted	<i>of which</i> Non-Voted	
<b>Department</b>					
Department of Health and Social Care	3,148,697	158,807	3,307,504	-	3,307,504
Department for Education	553,318	16,755	570,073	-	570,073
Home Office	383,808	12,930	396,738	-	396,738
National Crime Agency	38,700	-	38,700	-	38,700
Ministry of Justice	548,137	12	548,149	-	548,149
Crown Prosecution Service	44,309	-	44,309	-	44,309
Serious Fraud Office	9,635	-	9,635	-	9,635
HM Procurator General and Treasury Solicitor	11,552	-1,514	10,038	-	10,038
Ministry of Defence	2,018,336	-320	2,018,016	-	2,018,016
Security and Intelligence Agencies	91,700	-22,423	69,277	-	69,277
Foreign, Commonwealth and Development Office	336,141	1,762	337,903	-	337,903
Department for Levelling Up, Housing and Communities - Housing and Communities	343,235	-1,073	342,162	-	342,162
Department for Transport	371,329	-360	370,930	39	370,969
Department for Business, Energy and Industrial Strategy	669,682	-25,499	644,183	-	644,183
Department for Digital, Culture, Media and Sport	324,250	-5,373	318,877	-	318,877
Department for Environment, Food and Rural Affairs	1,010,018	-31,099	978,919	-	978,919
Department for International Trade	209,694	-2,301	207,393	-	207,393
Department for Work and Pensions	949,021	20,802	969,823	-	969,823
HM Revenue and Customs	1,066,744	-39,537	972,501	54,706	1,027,207
HM Treasury	360,130	8,746	368,876	-	368,876
Cabinet Office	471,569	27,301	498,870	-	498,870
Scotland Office and Office of the Advocate General	12,778	144	12,922	-	12,922
Wales Office	5,521	-18	5,503	-	5,503
Northern Ireland Office	23,802	2,662	26,464	-	26,464
National Savings and Investments	201,586	-25,010	176,576	-	176,576
Charity Commission	32,098	250	32,348	-	32,348
Competition and Markets Authority	27,792	-	27,792	-	27,792
Office for Standards in Education, Children's Services and Skills	21,707	-	21,707	-	21,707
Office of Qualifications and Examinations Regulation	15,400	626	16,026	-	16,026
Food Standards Agency	116,654	250	116,904	-	116,904
The National Archives	11,628	1,055	12,683	-	12,683
United Kingdom Supreme Court	1,106	-	1,106	-	1,106
Government Actuary's Department	187	-	187	-	187
Office of Gas and Electricity Markets	1,876	45,701	47,577	-	47,577
Office of Rail and Road	3	1	4	-	4
Water Services Regulation Authority	320	701	1,021	-	1,021
Export Credits Guarantee Department	1	1	2	-	2
<b>Total</b>	<b>13,432,464</b>	<b>143,979</b>	<b>13,521,698</b>	<b>54,745</b>	<b>13,576,443</b>

**Table 5 Capital Departmental Expenditure Limits 2022-23**

	Present Total	Changes	Revised		Revised Total
			<i>of which</i> Voted	<i>of which</i> Non-Voted	
<b>Department †</b>					
Department of Health and Social Care	12,047,914	-855,126	11,192,788	-	11,192,788
Department for Education ††	6,364,300	-476,595	4,950,097	937,608	5,887,705
Home Office	1,062,873	-10,530	1,052,343	-	1,052,343
National Crime Agency	105,125	2,594	107,719	-	107,719
Ministry of Justice	1,760,092	-302,527	1,457,565	-	1,457,565
Crown Prosecution Service	47,330	2,000	49,330	-	49,330
Serious Fraud Office	8,302	-2,800	5,502	-	5,502
HM Procurator General and Treasury Solicitor	2,850	1,500	4,350	-	4,350
Ministry of Defence	18,490,656	1,981,748	20,472,404	-	20,472,404
Security and Intelligence Agencies	1,242,746	-70,320	1,172,426	-	1,172,426
Foreign, Commonwealth and Development Office	2,644,554	-338,069	2,306,485	-	2,306,485
Department for Levelling Up, Housing and Communities - Housing and Communities	9,583,853	-2,428,760	7,155,093	-	7,155,093
Department for Transport	20,146,810	441,467	20,588,203	74	20,588,277
Department for Business, Energy and Industrial Strategy	19,059,483	798,573	19,873,491	-15,435	19,858,056
HM Land Registry	65,600	-7,251	58,349	-	58,349
Department for Digital, Culture, Media and Sport	830,915	-161,319	669,596	-	669,596
Department for Environment, Food and Rural Affairs	2,126,323	-364,719	1,761,604	-	1,761,604
Department for International Trade	24,850	-2,531	22,319	-	22,319
Department for Work and Pensions	853,813	-277,668	530,054	46,091	576,145
HM Revenue and Customs	675,511	-15,000	660,511	-	660,511
HM Treasury	9,721	5,160	14,881	-	14,881
Cabinet Office	1,120,124	-325,271	794,853	-	794,853
Scotland Office and Office of the Advocate General	50	-5	45	-	45
Wales Office	30	42	72	-	72
Northern Ireland Office	1,719	386	2,105	-	2,105
Scottish Government	7,192,630	-780,260	-	6,412,370	6,412,370
Welsh Government	2,982,296	-158,059	-	2,824,237	2,824,237
Northern Ireland Executive	2,064,103	49,851	-	2,113,954	2,113,954
National Savings and Investments	19,618	8,500	28,118	-	28,118
Charity Commission	3,107	-	3,107	-	3,107
Competition and Markets Authority	10,231	-1,500	8,731	-	8,731
The Statistics Board	32,859	5,349	38,208	-	38,208
Office for Standards in Education, Children's Services and Skills	4,149	2,700	6,849	-	6,849
Office of Qualifications and Examinations Regulation	707	35	742	-	742
Food Standards Agency	13,412	-1,955	11,457	-	11,457
The National Archives	5,760	100	5,860	-	5,860
United Kingdom Supreme Court	704	-	704	-	704
Government Actuary's Department	350	-	350	-	350
Office of Gas and Electricity Markets	1,000	4,130	5,130	-	5,130
Office of Rail and Road	720	-	720	-	720
Water Services Regulation Authority	2,719	356	3,075	-	3,075
Export Credits Guarantee Department	3,716	-1,500	2,216	-	2,216
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	11,748	2,500	14,248	-	14,248

**Table 5 Capital Departmental Expenditure Limits 2022-23 (continued)**

	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
House of Lords	61,837	11,598	73,435	-	73,435
House of Commons: Members	-	-	-	-	-
<b>Sub-total Central Government</b>	<b>110,687,210</b>	<b>-3,263,176</b>	<b>95,105,135</b>	<b>12,318,899</b>	<b>107,424,034</b>
<b>Independent bodies †††</b>					
House of Commons: Administration	176,699	-52,000	124,699	-	124,699
Parliamentary Works Grant	3,000	2,000	5,000	-	5,000
National Audit Office	5,300	3,300	8,600	-	8,600
Electoral Commission	1,424	-	1,424	-	1,424
Independent Parliamentary Standards Authority	1,261	-	1,261	-	1,261
Local Government Boundary Commission for England	120	-	120	-	120
<b>Sub-total independent bodies</b>	<b>187,804</b>	<b>-46,700</b>	<b>141,104</b>	<b>-</b>	<b>141,104</b>
<b>Total</b>	<b>110,875,014</b>	<b>-3,309,876</b>	<b>95,246,239</b>	<b>12,318,899</b>	<b>107,565,138</b>

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

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

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

Table 6 Six months' forecast outturn by department 2022-23 (voted)

			£ '000
	Present Plans	Provisional Outturn	Per cent Plans
<b>Supply Estimates presented by HM Treasury</b>			
Department of Health and Social Care			
<b>Department Expenditure Limit</b>			
Resource	128,212,941	62,179,754	48.50%
Capital	12,047,914	3,186,467	26.45%
<b>Annually Managed Expenditure</b>			
Resource	10,880,000	6,821,103	62.69%
Capital	105,600	7,500	7.10%
<b>Total Net Budget</b>			
Resource	139,092,941	69,000,857	49.61%
Capital	12,153,514	3,193,967	26.28%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>146,156,750</b>	<b>63,490,213</b>	<b>43.44%</b>
Department for Education			
<b>Department Expenditure Limit</b>			
Resource	71,903,705	41,593,946	57.85%
Capital	6,364,300	3,297,087	51.81%
<b>Annually Managed Expenditure</b>			
Resource	-9,594,400	-99,746	1.04%
Capital	28,737,600	9,628,800	33.51%
<b>Total Net Budget</b>			
Resource	62,309,305	41,494,200	66.59%
Capital	35,101,900	12,925,887	36.82%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>100,847,744</b>	<b>51,971,577</b>	<b>51.53%</b>
Home Office			
<b>Department Expenditure Limit</b>			
Resource	14,525,462	9,182,349	63.22%
Capital	1,062,873	385,726	36.29%
<b>Annually Managed Expenditure</b>			
Resource	2,534,160	1,541,522	60.83%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	17,059,622	10,723,871	62.86%
Capital	1,062,873	385,726	36.29%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>18,030,524</b>	<b>11,251,341</b>	<b>62.40%</b>
National Crime Agency			
<b>Department Expenditure Limit</b>			
Resource	615,186	343,386	55.82%
Capital	105,125	52,560	50.00%
<b>Annually Managed Expenditure</b>			
Resource	50,000	13,606	27.21%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	665,186	356,992	53.67%
Capital	105,125	52,560	50.00%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>800,000</b>	<b>351,142</b>	<b>43.89%</b>

Table 6 Six months' forecast outturn by department 2022-23 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Ministry of Justice			
<b>Department Expenditure Limit</b>			
Resource	10,112,137	4,706,426	46.54%
Capital	1,760,092	498,180	28.30%
<b>Annually Managed Expenditure</b>			
Resource	528,678	14,782	2.80%
Capital	23,303	-	-
<b>Total Net Budget</b>			
Resource	10,640,815	4,721,208	44.37%
Capital	1,783,395	498,180	27.93%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>11,292,379</b>	<b>4,851,361</b>	<b>42.96%</b>
Crown Prosecution Service			
<b>Department Expenditure Limit</b>			
Resource	733,257	333,015	45.42%
Capital	47,330	6,894	14.57%
<b>Annually Managed Expenditure</b>			
Resource	5,950	22	0.37%
Capital	2,859	-	-
<b>Total Net Budget</b>			
Resource	739,207	333,037	45.05%
Capital	50,189	6,894	13.74%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>729,358</b>	<b>334,376</b>	<b>45.85%</b>
Serious Fraud Office			
<b>Department Expenditure Limit</b>			
Resource	57,773	32,005	55.40%
Capital	8,302	1,500	18.07%
<b>Annually Managed Expenditure</b>			
Resource	2,500	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	60,273	32,005	53.10%
Capital	8,302	1,500	18.07%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>58,124</b>	<b>32,765</b>	<b>56.37%</b>
HM Procurator General and Treasury Solicitor			
<b>Department Expenditure Limit</b>			
Resource	11,818	-6,494	-54.95%
Capital	2,850	-1,172	-41.12%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	11,818	-6,494	-54.95%
Capital	2,850	-1,172	-41.12%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>15,330</b>	<b>-8,741</b>	<b>-57.02%</b>



Table 6 Six months' forecast outturn by department 2022-23 (voted)

			£ '000
	Present Plans	Provisional Outturn	Per cent Plans
Ministry of Defence			
<b>Department Expenditure Limit</b>			
Resource	40,896,779	19,438,164	47.53%
Capital	18,490,656	8,524,490	46.10%
<b>Annually Managed Expenditure</b>			
Resource	1,928,087	-1,519,428	-78.80%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	42,824,866	17,918,736	41.84%
Capital	18,490,656	8,524,490	46.10%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>50,637,665</b>	<b>24,938,087</b>	<b>49.25%</b>
Security and Intelligence Agencies			
<b>Department Expenditure Limit</b>			
Resource	3,124,830	1,508,763	48.28%
Capital	1,242,746	451,219	36.31%
<b>Annually Managed Expenditure</b>			
Resource	65,277	18,017	27.60%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3,190,107	1,526,780	47.86%
Capital	1,242,746	451,219	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>3,866,007</b>	<b>1,727,480</b>	<b>44.68%</b>
Foreign, Commonwealth and Development Office			
<b>Department Expenditure Limit</b>			
Resource	7,904,373	1,706,943	21.59%
Capital	2,644,554	-519,545	-19.65%
<b>Annually Managed Expenditure</b>			
Resource	560,666	384,079	68.50%
Capital	200,000	-	-
<b>Total Net Budget</b>			
Resource	8,465,039	2,091,022	24.70%
Capital	2,844,554	-519,545	-18.26%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>10,450,977</b>	<b>1,097,398</b>	<b>10.50%</b>

Table 6 Six months' forecast outturn by department 2022-23 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Department for Levelling Up, Housing and Communities			
<b>Department Expenditure Limit - Housing and Communities</b>			
Resource	3,092,553	2,482,251	80.27%
Capital	9,583,853	2,922,402	30.49%
<b>Department Expenditure Limit - Local Government</b>			
Resource	11,765,870	5,923,391	50.34%
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	15,097,975	5,199,465	34.44%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	29,956,398	7,681,716	25.64%
Capital	9,583,853	2,922,402	30.49%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>32,242,272</b>	<b>12,030,469</b>	<b>37.31%</b>
Department for Transport			
<b>Department Expenditure Limit</b>			
Resource	16,606,458	8,478,424	51.05%
Capital	20,127,410	8,822,257	43.83%
<b>Annually Managed Expenditure</b>			
Resource	4,981,239	1,831,231	36.76%
Capital	-326,989	-108,523	33.19%
<b>Total Net Budget</b>			
Resource	21,587,697	10,309,655	47.76%
Capital	19,800,421	8,713,734	44.01%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>31,810,524</b>	<b>14,626,552</b>	<b>45.98%</b>
Department for Business, Energy and Industrial Strategy			
<b>Department Expenditure Limit</b>			
Resource	17,344,799	1,549,235	8.93%
Capital	19,061,585	5,700,105	29.90%
<b>Annually Managed Expenditure</b>			
Resource	114,855,478	453,739	0.40%
Capital	3,838,923	235,481	6.13%
<b>Total Net Budget</b>			
Resource	132,200,277	2,002,974	1.52%
Capital	22,900,508	5,935,586	25.92%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>111,237,529</b>	<b>7,199,467</b>	<b>6.47%</b>
HM Land Registry			
<b>Department Expenditure Limit</b>			
Resource	422,419	186,523	44.16%
Capital	65,600	11,440	17.44%
<b>Annually Managed Expenditure</b>			
Resource	19,000	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	441,419	186,523	42.26%
Capital	65,600	11,440	17.44%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>459,109</b>	<b>190,024</b>	<b>41.39%</b>

Table 6 Six months' forecast outturn by department 2022-23 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Department for Digital, Culture, Media and Sport			
<b>Department Expenditure Limit</b>			
Resource	2,244,882	1,058,309	47.14%
Capital	830,915	210,122	25.29%
<b>Annually Managed Expenditure</b>			
Resource	4,309,817	2,122,486	49.25%
Capital	904,523	352,260	38.94%
<b>Total Net Budget</b>			
Resource	6,554,699	3,180,795	48.53%
Capital	1,735,438	562,382	32.41%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>6,819,836</b>	<b>3,681,455</b>	<b>53.98%</b>
Department for Environment, Food and Rural Affairs			
<b>Department Expenditure Limit</b>			
Resource	4,790,464	2,373,735	49.55%
Capital	2,126,323	426,561	20.06%
<b>Annually Managed Expenditure</b>			
Resource	305,634	-65,932	-21.57%
Capital	49,849	7,119	14.28%
<b>Total Net Budget</b>			
Resource	5,096,098	2,307,803	45.29%
Capital	2,176,172	433,680	19.93%
<b>Non-Budget Expenditure</b>	10,000	-34	-0.34%
<b>Net Cash Requirement</b>	<b>7,296,072</b>	<b>2,654,993</b>	<b>36.39%</b>
Department for International Trade			
<b>Department Expenditure Limit</b>			
Resource	570,522	234,738	41.14%
Capital	24,850	6,108	24.58%
<b>Annually Managed Expenditure</b>			
Resource	3,000	-347	-11.57%
Capital	1,195	-	-
<b>Total Net Budget</b>			
Resource	573,522	234,391	40.87%
Capital	26,045	6,108	23.45%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>598,563</b>	<b>232,026</b>	<b>38.76%</b>
Department for Work and Pensions			
<b>Department Expenditure Limit</b>			
Resource	8,377,703	3,807,293	45.45%
Capital	803,813	80,230	9.98%
<b>Annually Managed Expenditure</b>			
Resource	109,960,220	56,116,366	51.03%
Capital	327,656	42,652	13.02%
<b>Total Net Budget</b>			
Resource	118,337,923	59,923,659	50.64%
Capital	1,131,469	122,882	10.86%
<b>Non-Budget Expenditure</b>	4,690,524	-	-
<b>Net Cash Requirement</b>	<b>124,434,062</b>	<b>59,659,075</b>	<b>47.94%</b>

Table 6 Six months' forecast outturn by department 2022-23 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
HM Revenue and Customs			
<b>Department Expenditure Limit</b>			
Resource	6,122,187	3,009,788	49.16%
Capital	675,511	1,402,041	207.55%
<b>Annually Managed Expenditure</b>			
Resource	13,278,381	6,433,376	48.45%
Capital	110	1	0.91%
<b>Total Net Budget</b>			
Resource	19,400,568	9,443,164	48.67%
Capital	675,621	1,402,042	207.52%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>19,693,843</b>	<b>10,608,255</b>	<b>53.87%</b>
HM Treasury			
<b>Department Expenditure Limit</b>			
Resource	364,380	150,901	41.41%
Capital	9,721	1,643	16.90%
<b>Annually Managed Expenditure</b>			
Resource	20,206,518	97,211,927	481.09%
Capital	12,583,087	-475,769	-3.78%
<b>Total Net Budget</b>			
Resource	20,570,898	97,362,828	473.30%
Capital	12,592,808	-474,126	-3.77%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>22,808,885</b>	<b>3,654,210</b>	<b>16.02%</b>
Cabinet Office			
<b>Department Expenditure Limit</b>			
Resource	907,768	306,779	33.79%
Capital	1,120,124	162,387	14.50%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	907,768	306,779	33.79%
Capital	1,120,124	162,387	14.50%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,408,819</b>	<b>416,444</b>	<b>29.56%</b>
Scotland Office and Office of the Advocate General			
<b>Department Expenditure Limit</b>			
Resource	13,340	4,254	31.89%
Capital	50	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	13,340	4,254	31.89%
Capital	50	-	-
<b>Non-Budget Expenditure</b>	<b>39,852,198</b>	<b>21,519,550</b>	<b>54.00%</b>
<b>Net Cash Requirement</b>	<b>39,865,374</b>	<b>21,523,804</b>	<b>53.99%</b>

Table 6 Six months' forecast outturn by department 2022-23 (voted)

			£ '000
	Present Plans	Provisional Outturn	Per cent Plans
Wales Office			
<b>Department Expenditure Limit</b>			
Resource	5,657	2,125	37.56%
Capital	30	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,657	2,125	37.56%
Capital	30	-	-
<b>Non-Budget Expenditure</b>	<b>18,937,523</b>	<b>9,726,533</b>	<b>51.36%</b>
<b>Net Cash Requirement</b>	<b>18,943,112</b>	<b>9,728,634</b>	<b>51.36%</b>
Northern Ireland Office			
<b>Department Expenditure Limit</b>			
Resource	41,191	20,719	50.30%
Capital	1,719	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	41,191	20,719	50.30%
Capital	1,719	-	-
<b>Non-Budget Expenditure</b>	<b>21,633,454</b>	<b>10,194,876</b>	<b>47.13%</b>
<b>Net Cash Requirement</b>	<b>21,672,802</b>	<b>10,213,700</b>	<b>47.13%</b>
National Savings and Investments			
<b>Department Expenditure Limit</b>			
Resource	201,586	74,560	36.99%
Capital	19,618	3,064	15.62%
<b>Annually Managed Expenditure</b>			
Resource	700	-	-
Capital	1,300	-	-
<b>Total Net Budget</b>			
Resource	202,286	74,560	36.86%
Capital	20,918	3,064	14.65%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>210,267</b>	<b>77,528</b>	<b>36.87%</b>
Charity Commission			
<b>Department Expenditure Limit</b>			
Resource	32,098	15,426	48.06%
Capital	3,107	378	12.17%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	32,098	15,426	48.06%
Capital	3,107	378	12.17%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>31,573</b>	<b>13,993</b>	<b>44.32%</b>

Table 6 Six months' forecast outturn by department 2022-23 (voted)

			£ '000
	Present Plans	Provisional Outturn	Per cent Plans
Competition and Markets Authority			
<b>Department Expenditure Limit</b>			
Resource	120,024	49,168	40.97%
Capital	10,231	637	6.23%
<b>Annually Managed Expenditure</b>			
Resource	45,000	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	165,024	49,168	29.79%
Capital	10,231	637	6.23%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>122,005</b>	<b>47,767</b>	<b>39.15%</b>
The Statistics Board			
<b>Department Expenditure Limit</b>			
Resource	360,183	174,178	48.36%
Capital	32,859	15,448	47.01%
<b>Annually Managed Expenditure</b>			
Resource	8,400	-1,644	-19.57%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	368,583	172,534	46.81%
Capital	32,859	15,448	47.01%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>372,695</b>	<b>183,518</b>	<b>49.24%</b>
Office for Standards in Education, Children's Services and Skills			
<b>Department Expenditure Limit</b>			
Resource	157,782	71,533	45.34%
Capital	4,149	-	-
<b>Annually Managed Expenditure</b>			
Resource	-42	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	157,740	71,533	45.35%
Capital	4,149	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>156,745</b>	<b>68,482</b>	<b>43.69%</b>
Office for Qualifications and Examination Regulation			
<b>Department Expenditure Limit</b>			
Resource	28,182	13,399	47.54%
Capital	707	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	28,182	13,399	47.54%
Capital	707	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>28,271</b>	<b>13,221</b>	<b>46.77%</b>

Table 6 Six months' forecast outturn by department 2022-23 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Food Standards Agency			
<b>Department Expenditure Limit</b>			
Resource	116,654	52,595	45.09%
Capital	13,412	3,097	23.09%
<b>Annually Managed Expenditure</b>			
Resource	9,603	1,263	13.15%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	126,257	53,858	42.66%
Capital	13,412	3,097	23.09%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>125,292</b>	<b>53,386</b>	<b>42.61%</b>
The National Archives			
<b>Department Expenditure Limit</b>			
Resource	46,745	17,889	38.27%
Capital	5,760	1,323	22.97%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	46,745	17,889	38.27%
Capital	5,760	1,323	22.97%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>45,436</b>	<b>19,175</b>	<b>42.20%</b>
United Kingdom Supreme Court			
<b>Department Expenditure Limit</b>			
Resource	4,783	1,489	31.13%
Capital	704	230	32.67%
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,783	1,489	25.75%
Capital	704	230	32.67%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>4,037</b>	<b>1,105</b>	<b>27.37%</b>
Government Actuary's Department			
<b>Department Expenditure Limit</b>			
Resource	187	-598	-319.79%
Capital	350	174	49.71%
<b>Annually Managed Expenditure</b>			
Resource	100	-9	-9.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	287	-607	-211.50%
Capital	350	174	49.71%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>79</b>	<b>-1,129</b>	<b>-1,429.11%</b>

Table 6 Six months' forecast outturn by department 2022-23 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Office of Gas and Electricity Markets			
<b>Department Expenditure Limit</b>			
Resource	1,876	-940	-50.13%
Capital	1,000	712	71.18%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,876	-940	-50.13%
Capital	1,000	712	71.18%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>20,466</b>	<b>-2,435</b>	<b>-11.90%</b>
Office of Rail and Road			
<b>Department Expenditure Limit</b>			
Resource	3	4,122	137,400.00%
Capital	720	58	8.06%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3	4,122	137,400.00%
Capital	720	58	8.06%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,000</b>	<b>3,308</b>	<b>165.40%</b>
Water Services Regulation Authority			
<b>Department Expenditure Limit</b>			
Resource	320	13,481	4,212.81%
Capital	2,719	44	1.62%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	320	13,481	4,212.81%
Capital	2,719	44	1.62%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>7,199</b>	<b>13,442</b>	<b>186.72%</b>
Export Credits Guarantee Department			
<b>Department Expenditure Limit</b>			
Resource	1	-	-
Capital	3,716	318	8.56%
<b>Annually Managed Expenditure</b>			
Resource	717,391	-295,102	-41.14%
Capital	2,098,953	45,099	2.15%
<b>Total Net Budget</b>			
Resource	717,392	-295,102	-41.14%
Capital	2,102,669	45,417	2.16%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,135,374</b>	<b>-61,955</b>	<b>-2.90%</b>



Table 6 Six months' forecast outturn by department 2022-23 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
<b>Department Expenditure Limit</b>			
Resource	39,701	20,027	50.44%
Capital	11,748	979	8.33%
<b>Annually Managed Expenditure</b>			
Resource	522	60	11.49%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	40,223	20,087	49.94%
Capital	11,748	979	8.33%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>40,343</b>	<b>19,700</b>	<b>48.83%</b>
House of Lords			
<b>Department Expenditure Limit</b>			
Resource	159,402	66,328	41.61%
Capital	61,837	27,671	44.75%
<b>Annually Managed Expenditure</b>			
Resource	1	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	159,403	66,328	41.61%
Capital	61,837	27,671	44.75%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>207,489</b>	<b>88,460</b>	<b>42.63%</b>
House of Commons: Members			
<b>Department Expenditure Limit</b>			
Resource	17,915	8,025	44.79%
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	17,915	8,025	44.79%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>17,895</b>	<b>8,025</b>	<b>44.84%</b>
Crown Estate Office			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,365	1,181	49.94%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,365	1,181	49.94%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,357</b>	<b>1,181</b>	<b>50.11%</b>

Table 6 Six months' forecast outturn by department 2022-23 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Armed Forces Pension and Compensation Schemes			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	8,520,964	4,250,750	49.89%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,520,964	4,250,750	49.89%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,523,079</b>	<b>641,033</b>	<b>42.09%</b>
Foreign, Commonwealth and Development Office: Overseas Superannuation			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	11,000	4,764	43.31%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	11,000	4,764	43.31%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>45,600</b>	<b>20,350</b>	<b>44.63%</b>
National Health Service Pension Scheme			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	45,546,855	23,406,656	51.39%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	45,546,855	23,406,656	51.39%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-4,319,620</b>	<b>-1,820,676</b>	<b>42.15%</b>
Teachers' Pensions Scheme (England and Wales)			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	22,062,946	10,833,979	49.10%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	22,062,946	10,833,979	49.10%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>39 2,533,188</b>	<b>1,154,315</b>	<b>45.57%</b>

## Supplementary Estimates, 2022-23

### Table 6 Six months' forecast outturn by department 2022-23 (voted)

	Present Plans	Provisional Outturn	Per cent Plans
<b>£ '000</b>			
UK Atomic Energy Authority Pension Schemes			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	224,400	-28,461	-12.68%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	224,400	-28,461	-12.68%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>220,600</b>	<b>111,087</b>	<b>50.36%</b>
Ministry of Justice: Judicial Pensions Scheme			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	198,753	99,377	50.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	198,753	99,377	50.00%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-106,777</b>	<b>-53,389</b>	<b>50.00%</b>
Cabinet Office: Civil Superannuation			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	15,082,760	7,803,448	51.74%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	15,082,760	7,803,448	51.74%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,063,390</b>	<b>927,019</b>	<b>87.18%</b>
Royal Mail Statutory Pension Scheme			
<b>Department Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	877,000	438,498	50.00%
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	877,000	438,498	50.00%
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,488,000</b>	<b>747,985</b>	<b>50.27%</b>

Table 6 Six months' forecast outturn by department 2022-23 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
<b>Total (Supply Estimates presented by HM Treasury)</b>			
<b>Department Expenditure Limit</b>			
Resource	352,055,896	171,187,404	48.63%
Capital	98,380,883	35,682,835	36.27%
<b>Annually Managed Expenditure</b>			
Resource	383,287,898	222,991,027	58.18%
Capital	48,547,969	9,734,620	20.05%
<b>Total Net Budget</b>			
Resource	735,343,794	388,255,041	52.80%
Capital	146,928,852	45,417,455	30.91%
<b>Non-Budget Expenditure</b>	<b>85,123,699</b>	<b>41,440,925</b>	<b>48.68%</b>
<b>Net Cash Requirement</b>	<b>788,152,643</b>	<b>318,730,604</b>	<b>40.44%</b>

## Supply Estimates presented elsewhere

House of Commons: Administration

<b>Department Expenditure Limit</b>			
Resource	374,949	137,393	36.64%
Capital	176,699	59,156	33.48%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	374,949	137,393	36.64%
Capital	176,699	59,156	33.48%
<b>Non-Budget Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cash Requirement</b>	<b>493,524</b>	<b>195,779</b>	<b>39.67%</b>

Parliamentary Works Grant†

<b>Department Expenditure Limit</b>			
Resource	84,000	41,650	49.58%
Capital	3,000	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	84,000	41,650	49.58%
Capital	3,000	-	-
<b>Non-Budget Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cash Requirement</b>	<b>87,000</b>	<b>41,650</b>	<b>47.87%</b>

National Audit Office

<b>Department Expenditure Limit</b>			
Resource	83,500	42,428	50.81%
Capital	5,300	1,767	33.33%
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	83,500	42,428	50.81%
Capital	5,300	1,767	33.33%
<b>Non-Budget Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cash Requirement</b>	<b>85,639</b>	<b>42,572</b>	<b>49.71%</b>

† In the Main Estimates 2022-23 this Estimate was entitled Parliamentary Works Sponsor Body.

Table 6 Six months' forecast outturn by department 2022-23 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Electoral Commission			
<b>Department Expenditure Limit</b>			
Resource	25,222	8,615	34.16%
Capital	1,424	378	26.54%
<b>Annually Managed Expenditure</b>			
Resource	50	-	-
Capital	100	-	-
<b>Total Net Budget</b>			
Resource	25,272	8,615	34.09%
Capital	1,524	378	24.80%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>26,123</b>	<b>8,705</b>	<b>33.32%</b>
Independent Parliamentary Standards Authority			
<b>Department Expenditure Limit</b>			
Resource	251,513	114,427	45.50%
Capital	1,261	97	7.69%
<b>Annually Managed Expenditure</b>			
Resource	150	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	251,663	114,427	45.47%
Capital	1,261	97	7.69%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>252,794</b>	<b>114,028</b>	<b>45.11%</b>
Local Government Boundary Commission for England			
<b>Department Expenditure Limit</b>			
Resource	2,393	1,121	46.82%
Capital	120	16	13.33%
<b>Annually Managed Expenditure</b>			
Resource	15	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,408	1,121	46.53%
Capital	120	16	13.33%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,444</b>	<b>1,029</b>	<b>42.10%</b>
<b>Total (Supply Estimates presented elsewhere)</b>			
<b>Department Expenditure Limit</b>			
Resource	821,577	345,634	42.07%
Capital	187,804	61,414	32.70%
<b>Annually Managed Expenditure</b>			
Resource	215	-	0.00%
Capital	100	-	-
<b>Total Net Budget</b>			
Resource	821,792	345,634	42.06%
Capital	187,904	61,414	32.68%
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>947,524</b>	<b>403,763</b>	<b>42.61%</b>
<b>Grand Total</b>			
<b>Department Expenditure Limit</b>			
Resource	352,877,473	171,533,038	48.61%
Capital	98,568,687	35,744,248	36.26%
<b>Annually Managed Expenditure</b>			
Resource	383,288,113	222,991,027	58.18%
Capital	48,548,069	9,734,620	20.05%
<b>Total Net Budget</b>			
Resource	736,165,586	388,600,675	52.79%
Capital	147,116,756	45,478,868	30.91%
<b>Non-Budget Expenditure</b>	85,123,699	41,440,925	48.68%
<b>Net Cash Requirement</b>	<b>789,100,167</b>	<b>319,134,367</b>	<b>40.44%</b>

# Department of Health and Social Care

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section A - reserve funding for NHS	453,000,000		
Section A - inter Group redistribution	6,588,057,000		
Section B - inter Group redistribution	1,225,700,000		
Section C - inter Group redistribution		-1,764,604,000	
Section C - Covid-19 reserve funding for vaccine supply	1,370,825,000		
Section C - Covid-19 reserve funding for medicines and therapeutic treatments	2,114,740,000		
Section C - other reserve funding	1,632,207,000		
Section C - transfer to Capital		-18,974,000	
Section C - Official Development Assistance underspends returned to HM Treasury		-12,900,000	
Section C - Shared Outcomes Fund underspends returned to HM Treasury		-247,000	
Section C - transfer from Home Office for Immigration Health Surcharge	607,564,000		
Section C - transfer from Department for Levelling Up, Housing and Communities for Homelessness and Rough Sleeping	29,993,000		
Section C - transfer from Home Office for Shared Outcome Fund Accelerator - Project ADDER	10,330,000		
Section C - transfer from Home Office for Project ADDER	5,630,000		
Section C - transfer from Department for Education for the School Fruit and Vegetable Scheme	21,000,000		
Section C - transfer to Department for Education for Medical School Expansion		-40,200,000	
Section C - transfer to Department for Work and Pensions for Shared Outcomes Fund: research on Covid-19 impacts		-318,000	
Section C - transfer from Department for Environment, Food and Rural Affairs for Green Social Prescribing Costs	1,433,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section C - transfer to Ministry of Justice for Project BOLD		-654,000	
Section C - transfer to HM Treasury for Infected Blood Inquiry		-13,611,000	
Section C - HIV infected blood payments were excluded from devolution and therefore the Department makes these payments for all the UK. Transfers to Scotland, Wales and Northern Ireland Devolved Administrations for HIV infected blood payments		-1,401,000	
Sections C - transfer to Scotland, Wales and Northern Ireland Devolved Administrations for Infected Blood Interim Compensation Payments		-92,900,000	
Section C - transfer from Government Equalities Office for Northern Ireland Abortion Services	600,000		
Section C - transfer from Department of Work and Pensions for Mental Health and Productivity Pilot (MHPP)	2,300,000		
Section C - transfer from Department of Work and Pensions for Individual Personal Support (Drugs & Alcohol)	1,475,000		
Section C - transfer to Wales for CAN Work Programme (Phase 2)		-90,000	
Section C - transfer to Department of Education for Family Hub and Start for Life Programme		-34,746,000	
Section C - transfer to Home Office for Fuller Inquiry		-185,000	
Section C - Covid-19 transfer to Home Office for Disclosure and Barring Service costs incurred as part of the Covid-19 response		-11,065,000	
Section C - transfer to Department for Work and Pensions for Joint Work & Health Unit		-1,118,000	
Section C - transfer from Department for Work and Pensions for Joint Work & Health Unit	18,660,000		
Section C - transfer to Cabinet Office to cover the centralisation of Special Advisors pay within Cabinet Office		-204,000	
Section C - transfer from Ministry of Justice for the Naloxone Project	443,000		
Sections C - transfer to Scotland, Wales and Northern Ireland Devolved Administrations for Antiviral Deployment		-19,872,000	
Section C transfer to HMT for the Cash Management Scheme		-2,723,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section C - Afghanistan Resettlement Funding transferred to Scotland and Wales Devolved Administrations		-199,000	
Section C - transfer from HMT for Economic Data Innovation Fund	90,000		
Section E - transfer from Foreign, Commonwealth and Development Office for CBS Pay - UK Health Security Agency	5,000		
Section E - transfer from Foreign, Commonwealth and Development Office for CSSF Programme - UK Health Security Agency	1,214,000		
Section E - Covid-19 transfer to Scotland and Northern Ireland Devolved Administrations for Test & Trace	45,941,000		
Section E - Covid-19 transfer from Wales Devolved Administration for Test & Trace		-5,683,000	
Section E - Transfer from Cabinet Office for Outreach and Engagement Fund	200,000		
Section E - revenue reserve claim	140,000,000		
Section E - inter Group redistribution		-737,599,000	
Section F - inter Group redistribution		-83,644,000	
Section G - inter Group redistribution		-110,747,000	
Section H - transfer from Department for Education for Shared Outcomes Fund Data Improvement	10,000		
Section H - inter Group redistribution	310,057,000		
Section I - inter Group redistribution	40,632,000		
<b>Total change in Resource DEL (Voted)</b>	<b>12,816,870,000</b>	<b>-1,148,448,000</b>	<b>11,668,422,000</b>
Section J - transfer to Voted provision following the revision to National Insurance Contributions provided by HM Revenue and Customs		-5,467,852,000	
<b>Total change in Resource DEL (Non-Voted)</b>		<b>-5,467,852,000</b>	<b>-5,467,852,000</b>
Section M - decrease to reflect the latest estimate of provisions and impairments expenditure		-1,676,231,000	
Section P - decrease to reflect the latest estimate of provisions and impairments expenditure		-45,161,462,000	
Section Q - decrease to reflect the latest estimate of provisions and impairments expenditure		-2,804,000	
Section R - increase to reflect the latest estimate of provisions and impairments expenditure	3,100,000		
<b>Total change in Resource AME (Voted)</b>	<b>3,100,000</b>	<b>-46,840,497,000</b>	<b>-46,837,397,000</b>



£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section A - inter Group redistribution	24,575,000		
Section B - inter Group redistribution	1,423,114,000		
Section B - Capital Budget Exchange into later years		-297,000,000	
Section B - capital surrender		-50,000,000	
Section C - inter Group redistribution		-1,668,905,000	
Section C - transfer from Revenue	18,974,000		
Section C - capital surrender		-218,000,000	
Section C - capital reduction for Covid-19 vaccine supply		-137,000,000	
Section C - DHSC capital contribution to the Government's response to Ukraine		-35,000,000	
Section C - Official Development Assistance underspends returned to HM Treasury		-2,700,000	
Section C - transfer to Department of Work and Pensions for Shared Outcomes Fund - research on Covid-19		-100,000	
Section C - transfer from Ministry of Housing, Communities and Local Government for Rough Sleeping Drug & Alcohol Treatment Grant (RSDATG)	300,000		
Section C - COVID Recovery Support for Medical Research Charities		-5,000,000	
Section C - OLS Innovation Competition		-4,500,000	
Section C - transfer from Department for Business, Energy & Industrial Strategy for Value of Data Project	9,900,000		
Section C - transfer from Department for Business, Energy & Industrial Strategy for Accelerated Access Review - AHSNS	2,500,000		
Section C - transfer from Department for Business, Energy & Industrial Strategy for Data for Life Sciences Programme	2,500,000		
Section E - inter Group redistribution		29,991,000	
Section E - capital surrender		-140,000,000	
Section F - inter Group redistribution	4,063,000		
Section G - inter Group redistribution	24,063,000		
Section H - inter Group redistribution	103,799,000		
Section I - inter Group redistribution	59,300,000		
<b>Total change in Capital DEL (Voted)</b>	<b>1,673,088,000</b>	<b>-2,528,214,000</b>	<b>-855,126,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	3,335,297,000		
<b>Total change in Net Cash Requirement</b>	<b>3,335,297,000</b>		<b>3,335,297,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	11,668,422,000	-5,467,852,000	6,200,570,000
Capital	-855,126,000	-	-855,126,000
<b>Annually Managed Expenditure</b>			
Resource	-46,837,397,000	-	-46,837,397,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-35,168,975,000	-5,467,852,000	-40,636,827,000
Capital	-855,126,000	-	-855,126,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>3,335,297,000</b>		

Supplementary 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.

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## Part I

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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.

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## Part I

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### **Annually Managed Expenditure:**

#### Expenditure arising from:

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

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

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
3,148,697	125,064,244	158,807	11,509,615	3,307,504	136,573,859	12,047,914	-855,126	11,192,788
<i>Of which:</i>								
A NHS Commissioning Board (NHS England) net expenditure								
1,778,100	11,793,225	37,865	7,003,192	1,815,965	18,796,417	219,000	24,575	243,575
B NHS Providers net expenditure								
-	97,285,300	-	1,225,700	-	98,511,000	7,077,000	1,076,114	8,153,114
C DHSC Programme and Admin expenditure								
568,189	2,986,693	173,642	3,627,636	741,831	6,614,329	4,302,252	-2,037,031	2,265,221
E Executive Agencies								
327,663	3,821,822	16,095	-572,016	343,758	3,249,806	152,500	-110,009	42,491
F Health Education England net								
62,977	1,878,832	-247	-83,397	62,730	1,795,435	2,185	4,063	6,248
G Special Health Authorities expenditure								
185,866	2,840,193	-53,326	-57,421	132,540	2,782,772	45,924	24,063	69,987
H Non Departmental Public Bodies net expenditure								
224,802	269,759	-16,122	326,189	208,680	595,948	51,248	103,799	155,047
I Arm's Length and Other Bodies (Net)								
1,100	986,700	900	39,732	2,000	1,026,432	197,805	59,300	257,105
<b>Non Voted Expenditure</b>								
-	41,734,710	-	-5,467,852	-	36,266,858	-	-	-
<i>Of which:</i>								
J NHS Commissioning Board (NHS England) financed from NI Conts								
-	41,734,710	-	-5,467,852	-	36,266,858	-	-	-
<b>Total Spending in DEL</b>						<b>-855,126</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	10,880,000	-	-46,837,397	-	-35,957,397	105,600	-	105,600
<i>Of which:</i>								
M DHSC Programme and Admin expenditure								
-	310,000	-	-1,676,231	-	-1,366,231	105,600	-	105,600
P Special Health Authorities expenditure								
-	7,881,000	-	-45,161,462	-	-37,280,462	-	-	-
Q Non Departmental Public Bodies net expenditure								
-	36,000	-	-2,804	-	33,196	-	-	-
R Arm's Length and Other Bodies (Net)								
-	101,000	-	3,100	-	104,100	-	-	-
<b>Total Spending in AME</b>						<b>-</b>		

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Total for Estimate</b>								
		158,807	-40,795,634				-855,126	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		158,807	-35,327,782				-855,126	
<b>Non Voted Expenditure</b>								
		-	-5,467,852				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	146,156,750	3,335,297	149,492,047

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
3,391,682	-84,178	3,307,504	138,278,138	-1,704,279	136,573,859	11,309,288	-116,500	11,192,788
<i>Of which:</i>								
A NHS Commissioning Board (NHS England) net expenditure								
1,815,965	-	1,815,965	18,796,417	-	18,796,417	243,575	-	243,575
B NHS Providers net expenditure								
-	-	-	98,511,000	-	98,511,000	8,153,114	-	8,153,114
C DHSC Programme and Admin expenditure								
760,905	-19,074	741,831	7,075,309	-460,980	6,614,329	2,365,221	-100,000	2,265,221
D Local Authorities (Public Health)								
-	-	-	3,201,720	-	3,201,720	-	-	-
E Executive Agencies								
343,935	-177	343,758	3,937,890	-688,084	3,249,806	58,991	-16,500	42,491
F Health Education England net								
62,730	-	62,730	1,795,435	-	1,795,435	6,248	-	6,248
G Special Health Authorities expenditure								
197,467	-64,927	132,540	3,337,987	-555,215	2,782,772	69,987	-	69,987
H Non Departmental Public Bodies net expenditure								
208,680	-	208,680	595,948	-	595,948	155,047	-	155,047
I Arm's Length and Other Bodies (Net)								
2,000	-	2,000	1,026,432	-	1,026,432	257,105	-	257,105
<b>Non-voted expenditure</b>								
-	-	-	36,266,858	-	36,266,858	-	-	-
<i>Of which:</i>								
J NHS Commissioning Board (NHS England) financed from NI Conts								
-	-	-	36,266,858	-	36,266,858	-	-	-
<b>Total Spending in DEL</b>								
<b>3,391,682</b>	<b>-84,178</b>	<b>3,307,504</b>	<b>174,544,996</b>	<b>-1,704,279</b>	<b>172,840,717</b>	<b>11,309,288</b>	<b>-116,500</b>	<b>11,192,788</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	-35,957,397	-	-35,957,397	124,200	-18,600	105,600
<i>Of which:</i>								
K NHS Commissioning Board (NHS England) net expenditure								
-	-	-	250,000	-	250,000	-	-	-
L NHS Providers net expenditure								
-	-	-	2,000,000	-	2,000,000	-	-	-
M DHSC Programme and Admin expenditure								
-	-	-	-1,366,231	-	-1,366,231	124,200	-18,600	105,600
N Executive Agencies								
-	-	-	300,000	-	300,000	-	-	-

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
O Health Education England net								
-	-	-	2,000	-	2,000	-	-	-
P Special Health Authorities expenditure								
-	-	-	-37,280,462	-	-37,280,462	-	-	-
Q Non Departmental Public Bodies net expenditure								
-	-	-	33,196	-	33,196	-	-	-
R Arm's Length and Other Bodies (Net)								
-	-	-	104,100	-	104,100	-	-	-
<b>Total Spending in AME</b>								
-	-	-	-35,957,397	-	-35,957,397	124,200	-18,600	105,600
<b>Total for Estimate</b>								
3,391,682	-84,178	3,307,504	138,587,599	-1,704,279	136,883,320	11,433,488	-135,100	11,298,388
<i>Of which:</i>								
<b>Voted Expenditure</b>								
3,391,682	-84,178	3,307,504	102,320,741	-1,704,279	100,616,462	11,433,488	-135,100	11,298,388
<b>Non Voted Expenditure</b>								
-	-	-	36,266,858	-	36,266,858	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>180,827,651</b>	<b>-40,636,827</b>	<b>140,190,824</b>
<b>Net Capital Requirement</b>	<b>12,153,514</b>	<b>-855,126</b>	<b>11,298,388</b>
<b>Accruals to cash adjustments</b>	<b>-5,089,705</b>	<b>39,359,398</b>	<b>34,269,693</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-124,217,033	-9,801,959	-134,018,992
Add cash grant-in-aid	123,756,233	8,157,347	131,913,580
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,897,305	-333,683	-2,230,988
New provisions and adjustments to previous provisions	-12,082,300	46,837,693	34,755,393
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	5,500,000	-5,500,000	-
Use of provisions	3,850,700	-	3,850,700
<b>Removal of non-voted budget items</b>	<b>-41,734,710</b>	<b>5,467,852</b>	<b>-36,266,858</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-41,734,710	5,467,852	-36,266,858
<b>Net Cash Requirement</b>	<b>146,156,750</b>	<b>3,335,297</b>	<b>149,492,047</b>

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

	£'000
	Revised Plans
Gross Administration Costs	3,391,682
<i>Less:</i>	
Administration DEL Income	-84,178
<b>Net Administration Costs</b>	<b>3,307,504</b>
Gross Programme Costs	140,936,405
<i>Less:</i>	
Programme DEL Income	-1,704,279
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>139,232,126</b>
<b>Total Net Operating Costs</b>	<b>142,539,630</b>
<i>Of which:</i>	
Resource DEL	172,135,267
Capital DEL	2,348,806
Resource AME	-31,944,443
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	-2,348,806
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>140,190,824</b>
<i>Of which:</i>	
Resource DEL	176,148,221
Resource AME	-35,957,397
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>140,190,824</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-1,788,457</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-84,178
<i>Of which:</i>	
C DHSC Programme and Admin expenditure	-19,074
E Executive Agencies	-177
G Special Health Authorities expenditure	-64,927
Total Administration	<u>-84,178</u>
Programme	
Sales of Goods and Services	-1,704,279
<i>Of which:</i>	
C DHSC Programme and Admin expenditure	-460,980
E Executive Agencies	-688,084
G Special Health Authorities expenditure	-555,215
Total Programme	<u>-1,704,279</u>
<b>Total Voted Resource Income</b>	<b><u>-1,788,457</u></b>
<b>Voted Capital DEL</b>	<b>-116,500</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-116,500
<i>Of which:</i>	
C DHSC Programme and Admin expenditure	-100,000
E Executive Agencies	-16,500
Total Programme	<u>-116,500</u>
<b>Voted Capital AME</b>	<b>-18,600</b>
<i>Of which:</i>	
Programme	
Repayments	-18,600
<i>Of which:</i>	
M DHSC Programme and Admin expenditure	-18,600
Total Programme	<u>-18,600</u>
<b>Total Voted Capital Income</b>	<b><u>-135,100</u></b>

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

No CFER income or receipts are expected in 2022-23.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Chris Wormald
<b>Additional Accounting Officers:</b>	Shona Dunn
<b>Executive Agency Accounting Officers:</b>	
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
Dr Matt Westmore	Health Research Authority
Peter Thompson	Human Fertilisation and Embryology Authority
Dr Colin Sullivan	Human Tissue Authority
Dr Sam Roberts	National Institute for Health and Care Excellence
Amanda Pritchard	NHS England (formerly NHS Commissioning Board )
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)

### 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.

### Integrated Care Boards (ICBs):

Amanda Pritchard as Accounting Officer for NHS England (formerly NHS Commissioning Board), will appoint Accountable Officers for each Integrated Care Board and any repurposed Clinical Commissioning Group.

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
A	NHS England (formerly NHS Commissioning Board)	20,612,382	243,575	120,084,958
F	Health Education England	1,858,165	6,248	5,360,337
H	Care Quality Commission	37,241	16,646	40,770
H	Health Research Authority	22,396	2,608	21,295
H	Human Fertilisation and Embryology Authority	2,243	80	992
H	Human Tissue Authority	1,970	80	949
H	Monitor (known as NHS Improvement)	15,900	250	10,950
H	National Institute for Health and Care Excellence	56,027	943	53,586
H	NHS Digital (The Health and Social Care Information Centre)	668,851	134,440	683,201
I	Community Health Partnerships †	296,178	5,515	24,066
I	Genomics England Limited †	15,157	97,564	97,564
I	Health and Care Professions Council	1,000	1,500	1,500
I	NHS Property Services †	711,097	148,521	-14,707
I	Nursing and Midwifery Council	4,000	4,005	4,005
I	Professional Standards Authority for Health and Social Care	1,000	-	-
K	NHS England (formerly NHS Commissioning Board)	250,000	-	-
O	Health Education England	2,000	-	-
Q	Care Quality Commission	3,000	-	-
Q	Monitor (known as NHS Improvement)	-	-	-
Q	NHS Digital (The Health and Social Care Information Centre)	30,196	-	-
R	Community Health Partnerships †	1,100	-	-
R	NHS Property Services †	103,000	-	-
<b>Total ††</b>		<b>24,692,903</b>	<b>661,975</b>	<b>126,369,466</b>

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

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

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
The Department is bearing an insurable risk for professional indemnity or malpractice on behalf of the Human Fertilisation and Embryology Authority.	Unquantifiable
The Department holds 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 following committees: •Committee for Carcinogenicity; •Committee for Mutagenesis; •Committee for Medical Effects of Radiation; •Committee for Medical Aspects of Air Pollution; •Administration of Radioactive Substances Advisory Committee The Department would pay the legal costs and damages of any member who was personally subjected to any action arising out of the business activities of these committees and associated sub-committees.	Unquantifiable
The Department would need to meet the costs of damages awarded in litigation involving MHRA actions or decisions in carrying out its functions and activities on behalf of the Secretary of State for Health and Social Care.	Unquantifiable
The Department has an exemption certificate in place with the Medicines and Healthcare products Regulatory Agency (MHRA) regarding the National Institute of Biological Standards and Control (NIBSC). This relates to any liability to its employees as defined in section (1) of the Employers' Liability (Compulsory Insurance) Act 1969. The Department would indemnify the Board in the event of any legal act incurring liability for damages, providing the action arose from the proper discharge of its statutory duties.	Unquantifiable
The Department has undertaken to meet the cost of compensation payments arising from injury claims in relation to the immunisation of voluntary donors with specialised immunoglobulin.	Unquantifiable



## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Where there is a requirement for HMG to aero-medically 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
The Department is involved in a number of Employment Tribunal cases.	Unquantifiable
The Department holds contractual liabilities in respect of redundancy payments and entitlements, and it also 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
UK Health Security Agency 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, UKHSA also holds stocks of unlicensed anti-venoms and anti-toxins. If any recipients were to suffer an adverse reaction to using these products UKHSA 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.	12,955
Notified legal claims relating to NHS England, predominantly for contract and procurement dispute cases.	2,589
The Department holds an indemnity relating to the contract signed between His Majesty's Government and Pfizer/BioNTech for their COVID-19 vaccine.	Unquantifiable
The Department holds an indemnity relating to the contract signed between His Majesty's Government and AstraZeneca/Oxford for their COVID-19 vaccine.	Unquantifiable
The Department holds an indemnity as part of a contract between His Majesty's Government and Moderna regarding the COVID-19 vaccination programme.	Unquantifiable
The Department has further contingent liabilities relating to the COVID-19 vaccine programme.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
The Department holds a contingent liability relating to the two contracts signed between His Majesty's Government and the medicine supplier Pfizer for their COVID-19 antiviral drug PF 07321332+ritonavir, co-packaged and marketed as Paxlovid.	Unquantifiable
The Clinical Negligence Scheme for Coronavirus (CNSC), was launched on 3 April 2020 in response to the need for Government to provide indemnity cover for clinical negligence arising from the NHS healthcare arrangements put in place to respond to the COVID-19 pandemic. Any clinical negligence liabilities arising prior to or after this date from these coronavirus-related NHS activities are covered by CNSC by direction from Secretary of State under section 11 of the Coronavirus Act 2020 or, prior to the commencement of that section, under general powers to provide indemnity for clinical negligence. Contingent liabilities of £54 million are disclosed in the 2021-22 accounts for additional liabilities arising under these indemnity arrangements.	54,000
UK Health Security Agency 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.	Unquantifiable
The Department has issued a letter of comfort to Supply Chain Coordination Limited to requirements relating to COVID-19.	Unquantifiable
An indemnity has been issued for the Essex Mental Health Enquiry covering the chair and all other members of the enquiry team for the entire duration of the inquiry's work.	Unquantifiable
The Department also provides an indemnity in respect of an inquiry and a contingent liability in regard to a case under the Equalities Act.	Unquantifiable
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.	Unquantifiable



# Department for Education

## Introduction

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

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) The Department's annual cash management rebate: increase in admin budget	1,251,000		
(Section A) Reserve claim for Northern Ireland Office (NIO) in respect of Integrated Education funding (Admin element)	60,000		
(Section A) Budget cover transfers (OUT) to Cabinet Office for new digital appointment system (direct appointments)		-14,000	
(Section A) Budget cover transfers (OUT) to Dept. Health, Social Care (NHS) as part of Shared Outcome Fund (SOF) Data Improvement project		-10,000	
(Section A) Agreed budget switches from programme to admin in respect of: Government Property Agency freehold rebate for St Paul's Place (£1.227m) Student Loans Company DA income (£5.599m) Cloud Infrastructure as service (£1.700m) Student Loan Company (SLC) - Software as a Service (SAAS) £6.500m Further Education (FE) comms for adult skills £2.700m and Lifelong Loan Entitlement (LLE) £0.200m (£2.900m) IFRS 16 adjustment (£2.200m)	20,126,000		
(Section A) Increase in ringfenced admin depreciation, following summer exercise for Spending Review (SR) purposes relating to reserve claim	1,464,000		
(Section A) A decrease in core departmental admin costs due to reclassification switch in relation to Independent Education & Boarding Schools and Subject Knowledge Enhancement (SKE) integration		-603,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) A decrease in core departmental admin costs due to reclassification switches in relation to the changes for future DFE - regions group		-5,519,000	
(Section A) Admin changes across other sections, from Section I - ESFA, in relation to structural changes within the DFE	29,780,000		
(Section A) Admin changes across other sections, to support admin for new ALB (Oak National Academy (ONA))		-2,007,000	
(Section A) Admin changes across other sections, in relation to structural changes within the DFE since Main Estimate		-35,000	
(Section A) Budget cover transfer (IN) from HM Treasury for Private Finance 2 awards	814,000		
(Section A) Budget switches from programme to admin in relation to IFRS 16 adjustment (£2.200m) and Cloud Infrastructure as service (£1.700m)		-3,900,000	
(Section A) Decrease in ringfenced programme depreciation, following summer exercise for SR purposes relating to reserve claim		-4,146,000	
(Section A) Surrender of budget to HMT for Early Years training recovery		-10,000,000	
(Section A) Other Programme changes in inter group distributions since Main Estimate	1,256,000		
(Section B) Budget cover transfer (IN) from Dept. Health and Social Care (DHSC) for Family Hubs & Start for Life programme	34,746,000		
(Section B) Budget cover transfer (IN) from Department for Levelling Up, Housing and Communities (DLUHC) as part of Levelling Up White Paper (LUWP) on food education	1,600,000		
(Section B) Budget cover transfer (OUT) to DHSC for School fruit and veg scheme		-21,000,000	
(Section B) Reserve claim for NIO in respect of Integrated Education funding (Programme element)	480,000		
(Section B) Increase in budget in relation to England's element of the Afghanistan resettlement education grant, taken from underspends across other sections	27,000,000		
(Section B) Surrender of National Training Programme (£90m of full £165m) 'policy ringfence' consisting of clawback and changes in budget requirements for school led tuition and core activity		-90,000,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section B) Inter group redistributions of budgets, to fund additional activities within Section B from across other sections	20,993,000		
(Section B) An increase in core departmental programme costs due to reclassification switches in relation to Independent Education & Boarding Schools and Subject Knowledge Enhancement (SKE) integration	603,000		
(Section B) An increase in core departmental programme costs due to reclassification switches in relation to the changes for future DFE - regions group	5,519,000		
(Section B) Reserve claim in respect of Devolved Administrations for 'Homes for Ukraine' educational tariff	34,970,000		
(Section B) Budget cover transfers (OUT) to Devolved Administrations for 'Homes for Ukraine' educational tariff to Scotland, Wales and Northern Ireland		-34,970,000	
(Section B) Reserve claim for Afghanistan resettlement education grant for Devolved Administrations	2,702,000		
(Section B) Budget cover transfers (OUT) to Devolved Administrations for Afghanistan resettlement education grant to Scotland and Wales		-2,702,000	
(Section C) New Arm's length body established (ONA), funded from other admin budgets from across the sections	2,007,000		
(Section C) Budget cover transfer (IN) from DLUHC for ONA to develop stretch materials for curriculum	333,000		
(Section C) New Arm's length body established (ONA) funded from other programme budgets from across the sections	4,015,000		
(Section D) Re-allocation of internal budget from Children Social Care, to manage other sections across the Group, following restructure of activities		-33,088,000	
(Section D) Other smaller Programme changes in inter group distribution	210,000		
(Section E) Change to admin depreciation since Main Estimate budget set in respect of Office Children's Commissioner (OCC) in relation to IFRS 16	150,000		
(Section E) Increase in budget for OCC since Main Estimate budget allocated	130,000		
(Section E) Minor reduction in budget for Social Work England		-1,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section F) Minor increase in Admin budget for Standard Testing Agency (STA), since Main Estimate, funded from other admin lines	32,000		
(Section F) Underspends within STA programme activities have been re-distributed to other budget pressures		-5,000,000	
(Section G) Other smaller changes in inter group distribution for Teachers Regulation Agency (TRA)		-1,000	
(Section H) Decrease in ESFA Admin budget as part of Future DFE; budget moved to Section A since Main Estimate following restructure		-29,780,000	
(Section H) Decrease in programme staff costs, due to restructure of DFE and ESFA Groups since Main Estimate		-28,491,000	
(Section H) Budget Cover Transfer (BCT) Out to Cabinet Office for T Level costs		-300,000	
(Section H) Other Programme changes in inter group distribution	3,374,000		
(Section I) Re-allocation of school funding across the schools sections (I and J), LA maintained schools and academy sector schools in relation to Dedicated Schools Grant and General Annual Grant where the allocation has moved since Main Estimate		-981,051,000	
(Section I) Budget cover transfer (IN) from Ofqual returning Qualification Funding	150,000		
(Section I) Surrender of National Training Programme (£33.8m of full £165m) 'policy ringfence' consisting of clawback and changes in budget requirements for school led tuition and core activity		-33,750,000	
(Section I) Other Programme changes in inter group distribution	19,574,000		
(Section J) Re-allocation of school funding across the schools sections (I and J) LA maintained schools and academy sector schools in relation to Dedicated Schools Grant and General Annual Grant where the allocation has moved since Main Estimate	981,051,000		
(Section J) Surrender of National Training Programme (£41.2m of full £165m) 'policy ringfence' consisting of clawback and changes in budget requirements for school led tuition and core activity		-41,250,000	
(Section J) Other Programme changes in inter group distribution	40,841,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section K) Reserve claim for the student loan book, totalling £4,013.5m, including increase in the RAB Charge (impairment) for the student loan book (£910.5m)	910,471,000		
(Section K) Reserve claim for the student loan book, totalling £4,013.5m, including increase in the fair value revaluation for the student loan book (£3,249.5m)	3,249,453,000		
(Section K) Reserve claim for the student loan book, totalling £4,013.5m, including decrease in the in-year operational costs for the student loan book (-£146.4m)		-146,375,000	
(Section K) Budget change relating to the treatment of receipts in respect of devolved administrations		-5,599,000	
(Section K) Other movements of budgets to other sections		-10,798,000	
(Section L) Budget cover transfer (OUT) to DLUHC in relation to a reimbursement for Multiply programme adjustment for Main Estimate		-481,000	
(Section L) Intergroup redistribution of some FE budget which was overallocated at Mains Estimate due to timing of known activities. Now distributed to other sections and priorities		-48,241,000	
(Section L) Movement of some FE budget changes across other sections since Main Estimate, including some changes to 16-19 funding		-29,000,000	
(Section L) Other minor decreases in budget across to other sections		-1,258,000	
(Section M) Other smaller Admin changes in inter group distribution for Higher Education ALBs	79,000		
(Section M) Budget cover transfer (IN) for Office for Students (OfS) from DHSC for medics	40,200,000		
(Section M) Budget cover transfer (IN) for OfS from Dept. Culture, Media and Sport (DCMS) for Artificial Intelligence (AI) trials	20,000		
(Section M) Reallocation of budget from other sections for SLC programme	20,000,000		
(Section M) Budget switches from programme to admin in relation to Student Loan Company (SLC) - Software as a Service (SAAS)		-6,500,000	
(Section M) Other Programme changes in inter group distribution	14,357,000		



£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section N) Budget switches from programme to admin in relation to Further Education (FE) comms for adult skills £2.700m and Lifelong Loan Entitlement (LLE) £0.200m (£2.900m)		-2,900,000	
(Section N) Redistribution of small admin changes to manage priorities	2,675,000		
<b>Total change in Resource DEL (Voted)</b>	<b>5,472,486,000</b>	<b>-1,578,770,000</b>	<b>3,893,716,000</b>
(Section O) Changes to inherited liabilities and other provisions in relation to discount rate and unwinding		-3,135,000	
(Section Q) Changes to inherited liabilities in relation to discount rate and unwinding		-11,979,000	
(Section Q) HE Student Loan book Reserve claim reserve changes - Effective interest		-597,317,000	
(Section Q) HE Student Loan book Reserve claim reserve changes - Retention note revaluation	12,956,000		
(Section Q) HE Student Loan book Reserve claim reserve changes - RAB - changes to discount rate		-172,381,000	
(Section Q) Other redistribution of budget from HE to FE for changes in AME	33,510,000		
(Section R) FE Student Loan book Reserve claim reserve changes - Effective interest		-24,624,000	
(Section R) FE Student Loan book Reserve claim reserve changes - RAB - changes to discount rate		-833,000	
(Section R) FE Student Loan book Reserve claim reserve changes - ALL Regulation 25 write-offs	239,000		
(Section R) (Section Q) Other redistribution of budget from HE to FE for changes in AME		-33,466,000	
<b>Total change in Resource AME (Voted)</b>	<b>46,705,000</b>	<b>-843,735,000</b>	<b>-797,030,000</b>
(Section A) Budget Cover Transfer (IN) from HMT for Private Finance recoveries	730,000		
Section A) Reduction in the digital budget and redistribution of budget to other capital sections		-47,556,000	
(Section A) Budget cover transfer (IN) from Cabinet Office (CO) from the Evaluation Task Force	75,000		
(Section B) Surrender of funding to HM Treasury to assist with Ukraine projects		-95,000,000	
(Section B) Movement from this section to other capital priorities		-96,600,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section B) Budget cover transfer (OUT) to Ofsted for unregulated secure accommodation IT work		-1,400,000	
(Section B) Other Capital changes in inter group distribution	2,844,000		
(Section C) New Arm's length body established: Oak National Academy (ONA), funded from other capital budget from other sections	3,869,000		
(Section D) Decrease in budget for Secure Accommodation		-16,013,000	
(Section E) Increase in budget for Office of The Children's Commissioner (OCC)	40,000		
(Section F) small decrease in budget for Standard and Testing Agency (STA) Digital Services		-1,000,000	
(Section H) Decrease in budget for ESFA Central Programmes, due to redistribution to other priorities		-5,711,000	
(Section I) Re-allocation of school funding across the schools sections, LA maintained schools and academy sector schools in relation to capital projects where the allocation has moved since Main Estimate	7,686,000		
(Section J) Re-allocation of school funding across the schools sections, for academy sector schools in relation to capital projects where the allocation has moved since Main Estimate		-37,930,000	
(Section J) The budget for this section has increased by £224m largely made up of the energy efficiency grants paid to the sector, these budgets were not allocated to this section until after Mains Estimate	224,000,000		
(Section K) Small decrease in budget for Disability Access Route for Education (DARE) Programme since Main Estimate		-8,000,000	
(Section L) Small movement in budgets for unit for future skills and digital services		-976,000	
(Section M) Decrease in capital budget for OfS		-24,920,000	
(Section N) Increase in budget for Institute for Apprenticeships	267,000		
<b>Total change in Capital DEL (Voted)</b>	<b>239,511,000</b>	<b>-335,106,000</b>	<b>-95,595,000</b>
(Section Q) HE Student Loan reserve claim changes - Loan outlay		-231,708,000	
(Section Q) HE Student Loan reserve claim changes - Repayments	537,032,000		
(Section Q) HE Student Loan reserve claim changes - Capitalised interest		-1,791,546,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section Q) HE Student Loan reserve claim changes - Credit balances	7,399,000		
(Section R) FE Student Loan reserve claim changes - Loan outlay		-36,770,000	
(Section R) FE Student Loan reserve claim changes - Repayments	2,697,000		
(Section R) FE Student Loan reserve claim changes - Capitalised interest	16,604,000		
(Section R) Increase in budget for 24+ Advanced Learning Loans	11,845,000		
<b>Total change in Capital AME (Voted)</b>	<b>575,577,000</b>	<b>-2,060,024,000</b>	<b>-1,484,447,000</b>
Additional cash from net BCTs in and out: resource and capital	17,791,000		
Additional cash funding from reserves given at supplementary for Student Loans movement AME capital	283,096,000		
Other cash movements	38,214,000		
Additional cash management rebate	1,251,000		
Cash surrenders to HMT, given up at supplementary		-270,000,000	
Additional grant in aid to manage additional resource to ALBs	75,273,000		
<b>Total change in Net Cash Requirement</b>	<b>415,625,000</b>	<b>-270,000,000</b>	<b>145,625,000</b>

**Part I**

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	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource ††	3,893,716,000	-	3,893,716,000
Capital ††	-95,595,000	-	-95,595,000
<b>Annually Managed Expenditure</b>			
Resource	-797,030,000	-	-797,030,000
Capital	-1,484,447,000	-	-1,484,447,000
<b>Total Net Budget †</b>			
Resource	3,096,686,000	-	3,096,686,000
Capital	-1,580,042,000	-	-1,580,042,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement</b>	<b>145,625,000</b>		

Supplementary 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 government 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.

\*\* Expenditure and support to other central government departments in respect of EU Exit.

Revenue and capital expenditure to support the reclassification of FE colleges, sixth form colleges and designated institutions in England to central government.

The costs of the arm's length body, its expenditure, and other costs in relation to Oak National Academy Ltd.

### 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 the 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.

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## Part I

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

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

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

\*\* Income relating to royalties.

Income and fees to support the reclassification of FE colleges, sixth form colleges and designated institutions in England to central government.

Income and associated receipts in relation to the arm's length body Oak National Academy Ltd.

### **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.

\*\* Revenue and capital expenditure to support the reclassification of FE colleges, sixth form colleges and designated institutions in England to the central government.

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## Part I

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### 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.

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.

\*\* Income and fees to support the reclassification of FE colleges, sixth form colleges and designated institutions in England to the central government.

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

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

†† £6,678,000 has been advanced from the Contingencies Fund to provide cash in respect of £2,809,000 resource DEL and £3,869,000 capital DEL spending supporting the service provided for under section C of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2023.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
553,318	71,350,387	16,755	3,876,961	570,073	75,227,348	6,364,300	-95,595	6,268,705
<i>Of which:</i>								
A Activities to Support all Functions								
401,068	150,699	44,493	-15,976	445,561	134,723	174,365	-46,751	127,614
B Early Years and Schools (Department)								
-	1,788,118	-	-20,059	-	1,768,059	1,689,705	-190,156	1,499,549
C Early Years and Schools (ALB) (Net)								
1,819	-980	2,007	4,348	3,826	3,368	-15,800	3,869	-11,931
D Children Services, Communications & Strategy (Department)								
-	469,285	-	-32,878	-	436,407	75,477	-16,013	59,464
E Children Services, Communications & Strategy (ALB) (Net)								
3,209	15,433	150	129	3,359	15,562	2,792	40	2,832
F Standards and Testing Agency								
3,211	47,552	32	-5,000	3,243	42,552	5,129	-1,000	4,129
G Teaching Regulation Agency								
218	11,064	-1	-	217	11,064	-	-	-
H Education and Skills Funding Agency (ESFA)								
78,749	2,696,239	-29,780	-25,417	48,969	2,670,822	154,366	-5,711	148,655
I Grants to LA Schools								
-	34,210,807	-	-995,077	-	33,215,730	2,542,093	7,686	2,549,779
J Grants to Academies								
-	28,744,893	-	980,642	-	29,725,535	1,132,538	186,070	1,318,608
K Higher Education								
-	-4,537,602	-	3,997,152	-	-540,450	29,180	-8,000	21,180
L Further Education								
-	6,194,234	-	-78,980	-	6,115,254	405,831	-976	404,855
M Higher Education (ALB) (net)								
53,791	1,542,454	79	68,077	53,870	1,610,531	167,000	-24,920	142,080
N Further Education (ALB) (net)								
11,253	18,191	-225	-	11,028	18,191	1,624	267	1,891
<b>Total Spending in DEL</b>							<b>-95,595</b>	
		<b>16,755</b>	<b>3,876,961</b>					



## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-9,594,400	-	-797,030	-	-10,391,430	28,737,600	-1,484,447	27,253,153
<i>Of which:</i>								
O Activities to Support all Functions (Department)								
-	13,934	-	-3,135	-	10,799	-	-	-
Q Higher Education AME								
-	-9,615,389	-	-735,211	-	-10,350,600	28,546,895	-1,478,823	27,068,072
R Further Education AME								
-	-16,534	-	-58,684	-	-75,218	188,155	-5,624	182,531
<b>Total Spending in AME</b>								
		-	-797,030				-1,484,447	
<b>Total for Estimate</b>								
		16,755	3,079,931				-1,580,042	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		16,755	3,079,931				-1,580,042	
<b>Non Voted Expenditure</b>								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>100,847,744</b>	<b>145,625</b>	<b>100,993,369</b>

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
600,889	-30,816	570,073	75,430,533	-203,185	75,227,348	6,562,131	-293,426	6,268,705
<i>Of which:</i>								
A Activities to Support all Functions								
476,207	-30,646	445,561	134,723	-	134,723	127,614	-	127,614
B Early Years and Schools (Department)								
-	-	-	1,828,059	-60,000	1,768,059	1,747,620	-248,071	1,499,549
C Early Years and Schools (ALB) (Net)								
3,826	-	3,826	3,368	-	3,368	-11,931	-	-11,931
D Children Services, Communications & Strategy (Department)								
-	-	-	436,407	-	436,407	59,464	-	59,464
E Children Services, Communications & Strategy (ALB) (Net)								
3,359	-	3,359	15,562	-	15,562	2,832	-	2,832
F Standards and Testing Agency								
3,243	-	3,243	42,552	-	42,552	4,129	-	4,129
G Teaching Regulation Agency								
217	-	217	11,064	-	11,064	-	-	-
H Education and Skills Funding Agency (ESFA)								
49,139	-170	48,969	2,674,974	-4,152	2,670,822	156,891	-8,236	148,655
I Grants to LA Schools								
-	-	-	33,215,730	-	33,215,730	2,555,479	-5,700	2,549,779
J Grants to Academies								
-	-	-	29,725,535	-	29,725,535	1,332,838	-14,230	1,318,608
K Higher Education								
-	-	-	-503,585	-36,865	-540,450	32,750	-11,570	21,180
L Further Education								
-	-	-	6,217,422	-102,168	6,115,254	410,474	-5,619	404,855
M Higher Education (ALB) (net)								
53,870	-	53,870	1,610,531	-	1,610,531	142,080	-	142,080
N Further Education (ALB) (net)								
11,028	-	11,028	18,191	-	18,191	1,891	-	1,891
<b>Total Spending in DEL</b>								
<b>600,889</b>	<b>-30,816</b>	<b>570,073</b>	<b>75,430,533</b>	<b>-203,185</b>	<b>75,227,348</b>	<b>6,562,131</b>	<b>-293,426</b>	<b>6,268,705</b>

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>									
<b>Resources</b>						<b>Capital</b>			
<b>Administration</b>		<b>Programme</b>							
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
-	-	-	-671,843	-9,719,587	-10,391,430	30,284,773	-3,031,620	27,253,153	
<i>Of which:</i>									
O Activities to Support all Functions (Department)									
-	-	-	10,799	-	10,799	-	-	-	
P Executive Agencies									
-	-	-	360	-	360	-	-	-	
Q Higher Education AME									
-	-	-	-736,572	-9,614,028	-10,350,600	30,053,445	-2,985,373	27,068,072	
R Further Education AME									
-	-	-	30,341	-105,559	-75,218	228,778	-46,247	182,531	
S Higher Education (ALB) (net) AME									
-	-	-	629	-	629	-	-	-	
T Further Education (ALB) (net) AME									
-	-	-	22,600	-	22,600	2,550	-	2,550	
<b>Total Spending in AME</b>									
-	-	-	-671,843	-9,719,587	-10,391,430	30,284,773	-3,031,620	27,253,153	
<b>Total for Estimate</b>									
<b>600,889</b>	<b>-30,816</b>	<b>570,073</b>	<b>74,758,690</b>	<b>-9,922,772</b>	<b>64,835,918</b>	<b>36,846,904</b>	<b>-3,325,046</b>	<b>33,521,858</b>	
<i>Of which:</i>									
<b>Voted Expenditure</b>									
600,889	-30,816	570,073	74,758,690	-9,922,772	64,835,918	36,846,904	-3,325,046	33,521,858	
<b>Non Voted Expenditure</b>									
-	-	-	-	-	-	-	-	-	

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>62,309,305</b>	<b>3,096,686</b>	<b>65,405,991</b>
<b>Net Capital Requirement</b>	<b>35,101,900</b>	<b>-1,580,042</b>	<b>33,521,858</b>
<b>Accruals to cash adjustments</b>	<b>3,436,539</b>	<b>-1,371,019</b>	<b>2,065,520</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,826,565	-53,821	-1,880,386
Add cash grant-in-aid	1,781,947	75,273	1,857,220
<i>Adjustments to remove non-cash items:</i>			
Depreciation	4,744,830	-2,864,411	1,880,419
New provisions and adjustments to previous provisions	-4,991	-86,951	-91,942
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-1,289,931	1,475,540	185,609
<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	83,351	114,600
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>100,847,744</b>	<b>145,625</b>	<b>100,993,369</b>

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

£'000

Revised  
Plans

Gross Administration Costs	590,006
<i>Less:</i>	
Administration DEL Income	-30,816
<b>Net Administration Costs</b>	<b>559,190</b>
Gross Programme Costs	81,164,697
<i>Less:</i>	
Programme DEL Income	-209,660
Programme AME Income	-9,719,587
Non-budget income	-
<b>Net Programme Costs</b>	<b>71,235,450</b>
<b>Total Net Operating Costs</b>	<b>71,794,640</b>
<i>Of which:</i>	
Resource DEL	75,682,821
Capital DEL	6,388,649
Resource AME	-10,276,830
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	-
Academies Budgetary Expenditure	35,689,125
<i>Adjustments to remove:</i>	
Capital in the SOCNE	-6,388,649
Grants to devolved administrations	-
Grants to Academies	-29,725,535
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget*</b>	<b>71,369,581</b>
<i>Of which:</i>	
Resource DEL*	77,703,011
Resource AME*	-6,333,430
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Grants to Academies	29,725,535
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Academies Budgetary Expenditure	-35,689,125
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>65,405,991</b>

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

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-234,001</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-7,714
<i>Of which:</i>	
A Activities to Support all Functions	-7,714
Other Income	-23,102
<i>Of which:</i>	
A Activities to Support all Functions	-22,932
H Education and Skills Funding Agency (ESFA)	-170
Total Administration	<u>-30,816</u>
Programme	
EU Grants Received	-105,500
<i>Of which:</i>	
H Education and Skills Funding Agency (ESFA)	-4,000
L Further Education	-101,500
Sales of Goods and Services	-36,865
<i>Of which:</i>	
K Higher Education	-36,865
Interest and Dividends	-820
<i>Of which:</i>	
H Education and Skills Funding Agency (ESFA)	-152
L Further Education	-668
Other Income	-60,000
<i>Of which:</i>	
B Early Years and Schools (Department)	-60,000
Total Programme	<u>-203,185</u>
<b>Voted Resource AME</b>	<b>-9,719,587</b>
<i>Of which:</i>	
Programme	
Interest and Dividends	-9,719,587
<i>Of which:</i>	
S Higher Education AME	-9,614,028
T Further Education AME	-105,559
Total Programme	<u>-9,719,587</u>
<b>Total Voted Resource Income</b>	<b><u>-9,953,588</u></b>

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

£'000

Revised  
Plans

<b>Voted Capital DEL</b>	<b>-293,426</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-241,596
<i>Of which:</i>	
B Early Years and Schools (Department)	-241,596
Other Grants	-6,475
<i>Of which:</i>	
B Early Years and Schools (Department)	-6,475
Other Income	-11,570
<i>Of which:</i>	
K Higher Education	-11,570
Repayments	-33,785
<i>Of which:</i>	
H Education and Skills Funding Agency (ESFA)	-8,236
I Grants to LA Schools	-5,700
J Grants to Academies	-14,230
L Further Education	-5,619
Total Programme	<u>-293,426</u>
 <b>Voted Capital AME</b>	 <b>-3,031,620</b>
<i>Of which:</i>	
Programme	
Repayments	-3,031,620
<i>Of which:</i>	
S Higher Education AME	-2,985,373
T Further Education AME	-46,247
Total Programme	<u>-3,031,620</u>
 <b>Total Voted Capital Income</b>	 <b><u>-3,325,046</u></b>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (NOT in the SoCNE)	-	-	-5,451	-5,451	-5,451	-5,451
<b>Total</b>	-	-	<b>-5,451</b>	<b>-5,451</b>	<b>-5,451</b>	<b>-5,451</b>

#### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Miscellaneous receipts	-	-	-5,451	-5,451	-5,451	-5,451
<b>Total</b>	-	-	<b>-5,451</b>	<b>-5,451</b>	<b>-5,451</b>	<b>-5,451</b>



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

The Accounting Officer prepares resource accounts for each financial year.

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

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

Muhammed 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
Matt Hood	Oak National Academy Limited
Susan Lapworth	Office for Students
Dame Rachel de Souza	Office of the Children's Commissioner
Colum Conway	Social Work England
Chris Larmer	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 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
C	Aggregator Vehicle plc	-1,243	-25,000	-
C	Located Property Ltd	2,082	9,200	11,282
C	Oak National Academy Ltd	6,355	3,869	9,891
E	Office of the Children's Commissioner	2,860	40	2,714
E	Social Work England	16,061	2,792	17,189
M	Office for Students	1,366,227	100,080	1,488,222
M	Student Loans Company (DEL)	298,174	42,000	297,803
N	Institute for Apprenticeships & Technical Education	29,219	1,891	30,119
S	Student Loans Company (AME)	629	-	-
T	Construction Industry Training Board	18,600	2,500	-
T	Engineering Construction Industry Training Board	4,000	50	-
<b>Total</b>		<b>1,742,964</b>	<b>137,422</b>	<b>1,857,220</b>

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

The Department for Education 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): £27,500,000

Resource DEL Ringfence (increase): £16,817,000

Resource DEL Non Ringfence (net reduction): -£12,309,000

## 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
Curriculum Body asset transfer - conditions set by previous provider for the asset transfer state that the DfE must indemnify the Foundation to cover all the related liabilities for the assets transferring (including IP infringement liabilities).	10,000
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.	823
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.	1,585
Indemnity to cover the cost of the 35 year lease arrangement with a property company for an academy site.	12,500
Indemnity in respect of commercial lease of a Free School.	110
Indemnity for project costs to manage a Free School project in case the project has to be aborted.	300
Indemnity for a project for costs dependent on the planning permission decision by the local authority.	1,110
The Department has updated its data sharing agreement template for future agreements with third parties in line with the Data Protection Agreement Act 2018 and the Information Commissioner's Office enforcement powers. The Department is planning to offer indemnities to third parties which will be capped in agreement with HMT at £3 million in any financial year.	3,000

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Property insurance - The Group has agreed with a contractor to cover losses incurred if a catastrophic event occurred during the development of one of its properties. The cover has been provided in accordance with Managing Public Money's view that government departments should not incur excessive insurance costs, but bear risks themselves where possible for value for money.	100,000
This indemnity is needed in order to get an NHS Trust to co-sign a s106 agreement with DfE, as required under planning law. This is because at the time the s106 agreement is signed, the Trust still hold an interest in the land on which we are building. Before commencing the building works the legal title to this land will transfer to the DfE. Relates to one of the land owners.	10,000
£10m capped liability indemnity from the Department for Education to an NHS trust. 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 Borough.	10,000
S184 Agreement: S184(9) of the Highways Act allows the highways authority to permit a developer to undertake crossover works and the S184 Agreement sets out the terms on which the works shall proceed.	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 a Public Sector Company is in place whilst work is undertaken at two colleges.	Unquantifiable
Uncapped indemnity related to Section 185 (s185) agreements entered into as part of school builds. S185 of the Water Industry Act 1991 relates to loss or damage caused to property and interruption to services (including third party claims) as a result of sewer works.	Unquantifiable
DfE contracts with lead suppliers for the delivery of the Early Career Framework (ECF) and National Professional Qualification (NPQ), 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 an Academy school delivery was subject to entering an unlimited indemnity with Canal & Rivers Trust (CRT) to allow the drainage connection.	Unquantifiable
As a result of entering into a PFI arrangement for the building of schools (PF2) there are a number of contracts in place which have clauses that could give rise to liability for the DfE. These are considered by DfE to be remote and unquantifiable as they relate to breach of contractual conditions.	Unquantifiable
As a result of entering into contracts on site purchases, the DfE are subject to a number of overage clauses. These are considered to be remote as they relate to changes in contractual arrangements.	Unquantifiable
Uncapped indemnity related to Section 104 (s104) agreements entered into as part of school builds. A section 104 agreement (or s104) is a section of the Water Industry Act 1991 that allows developers to enter into a legal agreement local sewerage authorities where the developers construct sewers on their land and request that the sewers are adopted and maintained at the Sewerage authority's expense once it is built to the required standard.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>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.</p>	Unquantifiable
<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>	Unquantifiable
<p>a) a warranty to provide investors compensation for policy changes which reduce cash flows to investors. This is because the terms of the loans remain within Government control, and there is nothing investors can do to influence this. The liability will exist for the life of the securities. This means it will be expected to expire by 2036.</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>	
<p>The Student Loans Company (SLC) has an indemnity (remote contingent liability) in place with a software supplier until March 2023, which protects the supplier in respect of any litigation raised against it relating to the provision of services by them on behalf of SLC.</p>	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
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 a free school project. The total value is unquantifiable.	Unquantifiable
This indemnity is needed in order to get an NHS Trust to co-sign a s106 agreement with DfE, as required under planning law. This is because at the time the s106 agreement is signed, they still hold an interest in the land on which we are building. Before commencing the building works the legal title to this land will transfer to the DfE. Relates to the second of the land owners.	Unquantifiable
A Guarantee - 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
A letter of comfort has been issued relating to the novation of grant funding contractual arrangements from the incumbent supplier to the newly appointed supplier. The maximum liability has been assessed as £6m.	6,000
A letter of comfort has been issued relating to opening school facilities - to allow active partnership to undertake preparatory works in and invoice DfE for those works prior to a contract being signed. The letter will expire 6 weeks after signature or when the contract is signed, whichever is first.	546

# Home Office

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Delivery - Transfer to Cabinet Office (CO) - Special Advisors Payment		-64,000	
(Section A) Delivery - Transfer from Department of Health & Social Care (DHSC) - Covid-19 Disclosure and Barring Service (DBS) Checks	11,065,000		
(Section B) Science, Technology, Analysis, Research and Strategy - Transfer from Foreign Commonwealth and Development Office (FCDO) - Conflict, Stability and Security Fund (CSSF) - ISED Programmes, Eastern Europe and Central Asia Department & Africa (Mauritius Programme)	1,362,000		
(Section B) Science, Technology, Analysis, Research and Strategy - Transfer to The Statistics Board (ONS) - Refuge Cohort Study & Work on Drug Misuse Programme		-542,000	
(Section C) Homeland Security Group - Transfer from Foreign Commonwealth and Development Office (FCDO) - Conflict, Stability and Security Fund (CSSF): Counter Terrorism Police Liaison Officers (CTPLO)	1,463,000		
(Section C) Homeland Security Group - Transfer to Security and Intelligence Agencies (SIA) - Fraud Reform Programme		-897,000	
(Section C) Homeland Security Group - Transfer from Security and Intelligence Agencies (SIA) - National Cyber Security Programme	943,000		
(Section C) Homeland Security Group - Transfer from Cabinet Office (CO) - Disinformation Analysis Team (DAT)	13,000		
(Section C) Homeland Security Group - Transfer from Department for Digital, Culture Media & Sport (DCMS) - Disinformation Analysis Team (DAT)	85,000		
(Section C) Homeland Security Group - Transfer from Ministry of Justice (MoJ) - Desistance and Disengagement Programme	2,600,000		
(Section C) Homeland Security Group - Transfer from Security and Intelligence Agencies (SIA) - Disinformation Analysis Team (DAT)	520,000		



£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section C) Homeland Security Group - Transfer to Ministry of Defence (MoD) - Domestic Nuclear Security		-365,000	
(Section C) Homeland Security Group - Transfer from Department of Transport (DfT)- Access Passholders Information Distribution System (APHIDS)	2,207,000		
(Section C) Homeland Security Group - Transfer from Security and Intelligence Agencies (SIA) - National Security Digital Capability Centre: GCHQ transfer for Portfolio Build	440,000		
(Section D) Public Safety Group - Reserve Claim - Operation London Bridge	106,334,000		
(Section D) Public Safety Group - Reserve Claim - Compensation payment in relation to McCloud/Sargeant Litigation	32,000,000		
(Section D) Public Safety Group - Transfer to Ministry of Justice (MoJ) - Combat Controlling and Coercive Behaviours		-6,851,000	
(Section D) Public Safety Group - Transfer from Foreign Commonwealth and Development Office (FCDO) - Conflict, Stability and Security Fund (CSSF): ICD Programmes - Western Balkan & SOCG Global	6,990,000		
(Section D) Public Safety Group - Transfer from Security and Intelligence Agencies (SIA) - National Cyber Security Programme	240,000		
(Section D) Public Safety Group - Transfer to Ministry of Justice (MoJ) - Offensive Weapons Act		-300,000	
(Section D) Public Safety Group - Transfer from Ministry of Justice (MoJ) - Pre-charge bail	500,000		
(Section D) Public Safety Group - Transfer to Department of Health & Social Care (DHSC) - Project Access Pass Holder Information Distribution System (ADDER)/Accelerators		-15,961,000	
(Section D) Public Safety Group - Transfer from Ministry of Justice (MoJ) - Multi-Agency Public Protection System (MAPPS)	434,000		
(Section D) Public Safety Group - Transfer from Department for Digital, Culture, Media & Sport (DCMS) - Major Events Policing cost	3,631,000		
(Section D) Public Safety Group - Transfer from Department of Health & Social Care (DHSC) - Kent Policing cost for Operation Sandpiper	185,000		
(Section D) Public Safety Group - Transfer from Department for Levelling Up, Housing & Communities (DLUHC) - Building Safety Regime	1,630,000		
(Section D) Public Safety Group - Transfer to The Statistics Board (ONS) - Crime Survey England and Wales		-1,250,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section D) Public Safety Group - Transfer from Department for Digital, Culture, Media & Sport (DCMS) - Structured Rural Network (SRN)	1,000,000		
(Section D) Public Safety Group - Transfer to Foreign, Commonwealth and Development Office (FCDO) - Police HQ Building Project - Ecuador		-1,071,000	
(Section E) Migration & Borders Group - Reserve Claim - Funding to tackle Illegal Migration (IMTF)	269,000,000		
(Section E) Migration & Borders Group - Transfer to National Crime Agency (NCA) - NCA programmes: Organised Immigration Crime (OIC) Taskforce		-7,360,000	
(Section E) Migration and Borders Group - Transfer to Cabinet Office (CO) - Funding for Resource Support for Ukraine Taskforce		-200,000	
(Section E) Migration and Borders Group - Transfer to Department for Levelling Up, Housing and Communities (DLUHC) - Funding for Resource Support for Ukraine Taskforce		-4,000,000	
(Section E) Migration & Borders Group - Transfer to Ministry of Justice (MoJ) - Funding for New Plan for Immigration Legislation (NPI)		-13,735,000	
(Section E) Migration & Borders Group - Transfer to Foreign Commonwealth and Development Office (FCDO) - Lebanon Immigration		-78,000	
(Section F) Customer Services - Transfer to Department of Health & Social Care (DHSC) - Immigration Health Surcharge (IHS)		-607,564,000	
(Section F) Customer Services - Transfer to the Scottish Government (Scot Gov) - Immigration Health Surcharge (IHS)		-72,339,000	
(Section F) Customer Services - Transfer to the Welsh Government (Welsh Gov) - Immigration Health Surcharge (IHS)		-44,045,000	
(Section F) Customer Services - Transfer to Northern Ireland Executive (NI Exec) - Immigration Health Surcharge (IHS)		-24,459,000	
(Section F) Customer Services - Transfer to Department for Work & Pensions (DWP) - Resource funding to process Ukraine casework		-5,021,000	
(Section F) Customer Services - Transfer to HM Revenue & Customs (HMRC) - Resource funding to process Ukraine casework		-1,735,000	
(Section F) Customer Services - Transfer from Foreign Commonwealth and Development Office (FCDO) - Country Based Staff Award	200,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section G) Asylum & Protection - Reserve Claim - Funding to tackle Illegal Migration (IMTF)	334,820,000		
(Section G) Asylum & Protection - Reserve Claim - Additional funding for Asylum Support Costs	1,614,856,000		
(Section G) Asylum & Protection - Reserves Claim - Funding for the Afghanistan Resettlement Schemes	658,100,000		
(Section G) Asylum & Protection - Transfer to Northern Ireland Executive (NI Exec) - Asylum Dispersal Grant		-4,325,000	
(Section H) Borders & Enforcement - Reserve Claim - Funding to tackle Illegal Migration (IMTF)	116,000,000		
(Section F) Borders & Enforcement - Transfer from Foreign Commonwealth and Development Office (FCDO) - Country Based Staff Award	50,000		
(Section H) Borders & Enforcement - Transfer from Foreign Commonwealth and Development Office (FCDO) - Conflict, Stability and Security Fund (CSSF): Overseas Territories (ISED)	429,000		
(Section I) Corporate Enablers - Reserves New - Funding Depreciation (non-cash)	250,000,000		
(Section I) Corporate Enablers - Surrender - Barnett Funding Shortfall		-23,187,000	
(Section I) Corporate Enablers - Surrender - Cash Forecasting		-545,000	
(Section I) Corporate Enablers - Transfer to Ministry of Justice (MoJ) - Funding for the Property Team		-1,556,000	
(Section D) Corporate Enablers - Transfer from Department for Transport (DFT) - Compliant Vehicle Initiative	360,000		
(Section J) Digital, Data and Technology - Transfer from Security and Intelligence Agencies (SIA) - National Cyber Security Programme	60,000		
<b>Neutral transfers to reflect the latest forecast budget allocations:</b>			
(Section A) Delivery Group	4,919,000	-45,954,000	
(Section B) Science, Technology, Analysis, Research and Strategy	8,208,000	-373,000	
(Section C) Homeland Security Group	5,028,000	-13,294,000	
(Section D) Public Safety Group	24,501,000	-49,263,000	
(Section E) Migration and Borders Group	217,325,000	-207,295,000	
(Section F) Customer Services (UKVI & HMPO)	236,926,000	-306,679,000	
(Section G) Asylum Protection Group	117,494,000	-169,372,000	
(Section H) Borders and Enforcement	93,401,000	-38,718,000	
(Section I) Corporate Enablers	124,476,000	-33,993,000	
(Section J) Digital, Data and Technology	30,871,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section K) Legal	1,793,000		
(Section M) Arm's Length Bodies	656,000	-657,000	
<b>Total change in Resource DEL (Voted)</b>	<b>4,283,115,000</b>	<b>-1,703,048,000</b>	<b>2,580,067,000</b>
(Section D) Public Safety Group - Surrender - AME reduction due to volatility linked to number of retirements		-365,988,000	
(Section D) Public Safety Group - Surrender - Reduction in provision created for McCloud/Sargeant Injury to Feelings claims		-40,382,000	
<b>Total change in Resource AME (Voted)</b>		<b>-406,370,000</b>	<b>-406,370,000</b>
(Section C) Homeland Security Group - Transfer from Security and Intelligence Agencies (SIA) - National Cyber Security Programme	1,400,000		
(Section C) Homeland Security Group - Transfer to Ministry of Defence (MoD) - Domestic Nuclear Security		-955,000	
(Section D) Public Safety Group - Transfer from Ministry of Justice (MoJ) - Multi-Agency Public Protection System	3,546,000		
(Section D) Public Safety Group - Transfer from Department for Digital, Culture, Media and Sport (DCMS) - Structured Rural Network (SRN)	3,200,000		
(Section E) Migration & Borders Group - Transfer to Ministry of Justice - Funding for the New Plan for Immigration Legislation		-3,131,000	
(Section G) Asylum & Protection - Reserve Claim - Funding to tackle Illegal Migration (IMTF)	131,000,000		
(Section H) Borders & Enforcement - Reserve Claim - Funding to tackle Illegal Migration (IMTF)	67,000,000		
(Section I) Corporate Enablers - Surrender - Capital underspend		-199,361,000	
(Section I) Corporate Enablers - Surrender - Capital Contribution for Ukraine to HMT		-15,930,000	
(Section I) Corporate Enablers - Surrender - Barnett Funding Shortfall		-2,599,000	
(Section I) Corporate Enablers - Transfer in from Cabinet Office (CO) - Stoke building (Smithfield 2)	5,300,000		

£

<b>Changes in budgets, non-budget voted provision and cash</b>	<b>Increases</b>	<b>Reductions</b>	<b>Total</b>
<b>Neutral transfers to reflect the latest forecast budget allocations:</b>			
(Section A) Delivery Group	1,072,000	-3,201,000	
(Section B) Science, Technology, Analysis, Research and Strategy		-542,000	
(Section C) Homeland Security Group		-46,190,000	
(Section D) Public Safety Group	19,072,000	-6,694,000	
(Section E) Migration and Borders Group	65,723,000	-26,665,000	
(Section F) Customer Services (UKVI & HMPO)	15,213,000	-10,360,000	
(Section G) Asylum Protection Group	19,360,000	-140,070,000	
(Section H) Borders and Enforcement	6,262,000	-59,951,000	
(Section I) Corporate Enablers	270,099,000	-90,931,000	
(Section J) Digital, Data and Technology	2,300,000	-16,912,000	
(Section M) Arm's Length Bodies	2,415,000		
<b>Total change in Capital DEL (Voted)</b>	<b>612,962,000</b>	<b>-623,492,000</b>	<b>-10,530,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above	1,769,476,000		
<b>Total change in Net Cash Requirement</b>	<b>1,769,476,000</b>		<b>1,769,476,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	2,580,067,000	-	2,580,067,000
Capital	-10,530,000	-	-10,530,000
<b>Annually Managed Expenditure</b>			
Resource	-406,370,000	-	-406,370,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,173,697,000	-	2,173,697,000
Capital	-10,530,000	-	-10,530,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,769,476,000</b>		

Supplementary 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.

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## **Part I (Continued)**

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### Income arising from:

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

Identity management and data protection; passports and certificates.

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

Responsibility for and inspections of crown premises and emergency services.

Cyber-crime.

Contributions for Police IT services.

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

Immigration Health Surcharge and Immigration Skills Charge.

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

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Pensions; and other non-cash items.

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

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
383,808	14,141,654	12,930	2,567,137	396,738	16,708,791	1,062,873	-10,530	1,052,343
<i>Of which:</i>								
A Delivery Group								
37,378	79,354	-17,902	-12,132	19,476	67,222	4,230	-2,129	2,101
B Science, Technology, Analysis and Research								
18,173	12,976	5,083	3,572	23,256	16,548	37,089	-542	36,547
C Homeland Security Group								
55,390	1,110,622	-523	-734	54,867	1,109,888	213,408	-45,745	167,663
D Public Safety Group								
53,983	11,331,067	-461	103,210	53,522	11,434,277	202,365	19,124	221,489
E Migration and Borders Group								
27,232	213,596	11,916	241,741	39,148	455,337	130,364	35,927	166,291
F Customer Services (UKVI and HMPO)								
-	-2,301,463	-	-824,716	-	-3,126,179	74,234	4,853	79,087
G Asylum and Protection Group								
-	1,351,630	-	2,551,573	-	3,903,203	-	10,290	10,290
H Borders and Enforcement								
-	1,240,442	2,257	168,905	2,257	1,409,347	139,904	13,311	153,215
I Corporate Enablers								
135,118	574,361	10,767	304,788	145,885	879,149	192,907	-33,422	159,485
J Digital, Data and Technology								
33,637	402,510	-	30,931	33,637	433,441	49,872	-14,612	35,260
K Legal Advisors								
11,154	-	1,793	-	12,947	-	-	-	-
M Arm's Length Bodies (Net)								
-	126,559	-	-1	-	126,558	18,500	2,415	20,915
<b>Total Spending in DEL</b>								
		<b>12,930</b>	<b>2,567,137</b>			<b>-10,530</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	2,534,160	-	-406,370	-	2,127,790	-	-	-
<i>Of which:</i>								
N AME Charges								
-	15,560	-	-40,382	-	-24,822	-	-	-
O Police and Fire Superannuation								
-	2,518,600	-	-365,988	-	2,152,612	-	-	-
<b>Total Spending in AME</b>								
		<b>-</b>	<b>-406,370</b>			<b>-</b>		



## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Total for Estimate</b>								
		12,930	2,160,767				-10,530	
<i>Of which:</i>								
Voted Expenditure		12,930	2,160,767				-10,530	
Non Voted Expenditure		-	-					

£'000

Present    Changes    Revised  
Plans       Plans       Plans

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**Net Cash Requirement 18,030,524    1,769,476    19,800,000**

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## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
445,602	-48,864	396,738	21,618,011	-4,909,220	16,708,791	1,052,343	-	1,052,343
<i>Of which:</i>								
A Delivery Group								
19,476	-	19,476	68,222	-1,000	67,222	2,101	-	2,101
B Science, Technology, Analysis and Research								
23,256	-	23,256	25,533	-8,985	16,548	36,547	-	36,547
C Homeland Security Group								
54,867	-	54,867	1,308,688	-198,800	1,109,888	167,663	-	167,663
D Public Safety Group								
55,847	-2,325	53,522	11,434,277	-	11,434,277	221,489	-	221,489
E Migration and Borders Group								
39,148	-	39,148	456,337	-1,000	455,337	166,291	-	166,291
F Customer Services (UKVI and HMPO)								
-	-	-	1,283,449	-4,409,628	-3,126,179	79,087	-	79,087
G Asylum and Protection Group								
-	-	-	3,992,263	-89,060	3,903,203	10,290	-	10,290
H Borders and Enforcement								
2,257	-	2,257	1,472,835	-63,488	1,409,347	153,215	-	153,215
I Corporate Enablers								
191,022	-45,137	145,885	882,702	-3,553	879,149	159,485	-	159,485
J Digital, Data and Technology								
35,039	-1,402	33,637	567,147	-133,706	433,441	35,260	-	35,260
K Legal Advisors								
12,947	-	12,947	-	-	-	-	-	-
L Communications								
11,743	-	11,743	-	-	-	-	-	-
M Arm's Length Bodies (Net)								
-	-	-	126,558	-	126,558	20,915	-	20,915
<b>Total Spending in DEL</b>								
<b>445,602</b>	<b>-48,864</b>	<b>396,738</b>	<b>21,618,011</b>	<b>-4,909,220</b>	<b>16,708,791</b>	<b>1,052,343</b>	<b>-</b>	<b>1,052,343</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	2,127,790	-	2,127,790	-	-	-
<i>Of which:</i>								
N AME Charges								
-	-	-	-24,822	-	-24,822	-	-	-
O Police and Fire Superannuation								
-	-	-	2,152,612	-	2,152,612	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>2,127,790</b>	<b>-</b>	<b>2,127,790</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

						Capital		
Administration		Resources		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Total for Estimate</b>								
445,602	-48,864	396,738	23,745,801	-4,909,220	18,836,581	1,052,343	-	1,052,343
<i>Of which:</i>								
<b>Voted Expenditure</b>								
445,602	-48,864	396,738	23,745,801	-4,909,220	18,836,581	1,052,343	-	1,052,343
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>17,059,622</b>	<b>2,173,697</b>	<b>19,233,319</b>
<b>Net Capital Requirement</b>	<b>1,062,873</b>	<b>-10,530</b>	<b>1,052,343</b>
<b>Accruals to cash adjustments</b>	<b>-91,971</b>	<b>-393,691</b>	<b>-485,662</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-145,059	-2,414	-147,473
Add cash grant-in-aid	131,478	-	131,478
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-462,830	-249,371	-712,201
New provisions and adjustments to previous provisions	-15,560	40,382	24,822
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	400,000	-182,288	217,712
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>18,030,524</b>	<b>1,769,476</b>	<b>19,800,000</b>

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

	£'000
	Revised Plans
Gross Administration Costs	445,602
<i>Less:</i>	
Administration DEL Income	-48,864
<b>Net Administration Costs</b>	<b>396,738</b>
Gross Programme Costs	23,983,159
<i>Less:</i>	
Programme DEL Income	-4,909,220
Programme AME Income	-
Non-budget income	-103,463
<b>Net Programme Costs</b>	<b>18,970,476</b>
<b>Total Net Operating Costs</b>	<b>19,367,214</b>
<i>Of which:</i>	
Resource DEL	17,105,529
Capital DEL	237,358
Resource AME	2,127,790
Capital AME	-
Non-budget	-103,463
<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	-237,358
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	103,463
Other adjustments	-
<b>Total Resource Budget</b>	<b>19,233,319</b>
<i>Of which:</i>	
Resource DEL	17,105,529
Resource AME	2,127,790
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>19,233,319</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-4,958,084</b>
<i>Of which:</i>	
Administration	
EU Grants Received	-44,710
<i>Of which:</i>	
I: Corporate Enablers	-44,710
Sales of Goods and Services	-1,402
<i>Of which:</i>	
J: Digital, Data and Technology	-1,402
Other Income	-427
<i>Of which:</i>	
I: Corporate Enablers	-427
Taxation	-2,325
<i>Of which:</i>	
D: Public Safety Group	-2,325
Total Administration	<u>-48,864</u>
Programme	
EU Grants Received	-2,000
<i>Of which:</i>	
H: Borders and Enforcement	-2,000
Sales of Goods and Services	-2,423,992
<i>Of which:</i>	
F: Customer Services (UKVI and HMPO)	-2,201,226
G: Asylum and Protection Group	-89,060
J: Digital, Data and Technology	-133,706
Other Income	-1,591,367
<i>Of which:</i>	
A: Delivery Group	-1,000
B: Science, Technology, Analysis and Research	-8,985
C: Homeland Security Group	-14,800
E: Migration and Borders Group	-1,000
F: Customer Services (UKVI and HMPO)	-1,520,755
H: Borders and Enforcement	-41,274
I: Corporate Enablers	-3,553
Taxation	-891,861
<i>Of which:</i>	
C: Homeland Security Group	-184,000
F: Customer Services (UKVI and HMPO)	-687,647
H: Borders and Enforcement	-20,214
Total Programme	<u>-4,909,220</u>
<b>Total Voted Resource Income</b>	<b><u>-4,958,084</u></b>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-120,463	-120,463	17,000	17,000	-103,463	-103,463
<b>Total</b>	<b>-120,463</b>	<b>-120,463</b>	<b>17,000</b>	<b>17,000</b>	<b>-103,463</b>	<b>-103,463</b>

#### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Consular Premium	120,463	120,463	-17,000	-17,000	103,463	103,463
<b>Total</b>	<b>120,463</b>	<b>120,463</b>	<b>-17,000</b>	<b>-17,000</b>	<b>103,463</b>	<b>103,463</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Matthew Rycroft CBE
<b>Additional Accounting Officers:</b>	Patricia Hayes CB for Estimate Schedule Part III sections 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
Tom Whiting (Interim)	Independent Office for Police Conduct
Michelle Russell	Security Industry Authority

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

In discharging these responsibilities, particular regard is given to:

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

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

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



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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
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	6,926	500	6,623
M	Independent Office for Police Conduct	76,439	4,415	71,645
M	Immigration Services Commissioner	3,857	1,500	5,320
M	Security Industry Authority	1,346	1,500	1,500
<b>Total</b>		<b>126,558</b>	<b>20,915</b>	<b>131,478</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The Home Office has entered into the following quantifiable contingent liabilities by offering guarantees, indemnities or by giving letters of comfort. None of these is a contingent liability within the meaning of IAS 37 since the likelihood of a transfer of economic benefit in settlement is too remote.</p>	
<b>Non-statutory liabilities</b>	
Indemnity provided to British Airports Authority (BAA) in respect of damage or injury caused to third parties from 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 1.15 15.12.22	8,634
Indemnity arising from Riot Damage Costs. (Minute dated 21 May 2012).	10,000

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

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

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

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

### Indemnities

Borders and Enforcement New Detection Technology (NDT)

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

10 September 2003, 18 December 2003, 18 March 2004, 2 July 2004 and 30 August 2016.

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

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).

- 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.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>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.</p> <p>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.</p> <p>iv) Ostend: Heartbeat shelters.</p> <p>v) St. Malo: CO2 probes to be operated by French operators.</p> <p>vi) Vlissingen: Heartbeat equipment and shelters.</p> <p>vii) Zeebrugge: Two further Heartbeat buildings and one Passive Millimetric Wave Imager ISO container.</p>	

The minutes also refer to the following:

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).

Credit Industry Fraud Avoidance Service (CIFAS) – Fraud Protection Service (Minutes dated 23 November 2011 and 2 March 2016)

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

Past Chief Inspector of the Border Force - legal title remains Chief Inspector of UKBA

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

Angiolini Inquiry (Minute dated 24 May 2022)

The Angiolini Inquiry was established on 31 January 2022 to review the circumstances of the abduction, rape and murder of Sarah Everard, and the abuse of power by a serving Metropolitan Police officer that risks undermining public confidence in the police.

The Home Office agrees to indemnify Dame Elish Angiolini as Chair of the Inquiry, as well as current and former members of the Inquiry and any individual engaged at any time to aid the Inquiry, against any legal costs, actions or damages arising from the execution of their duties in connection with the Inquiry. The indemnity will also cover any civil liability for any act done or omission made in good faith in the execution of their duties.

This indemnity applies only to acts done or omissions made during the Inquiry's work, from establishment on 31 January 2022 until the final report is published by the Home Secretary.

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## Part III: Note K - Contingent Liabilities

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Nature of liability	£'000
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The indemnity is subject to the proviso that any liability which is to any extent met by insurers on the beneficiary of this indemnity, or for which reimbursement is made to any extent by such insurers, shall in that event and to that extent no longer be the subject of the indemnity and, if previously met or reimbursed by the Government, shall to that extent be refunded by the beneficiary to the Government.



# National Crime Agency

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) IFRS 16 surrender from RDEL Ring-fenced		-3,545,000	
(Section A) IFRS 16 reserve claim RDEL non Ring-Fenced	3,545,000		
(Section A) IFRS 16 surrender from RDEL Ring-fenced		-53,000	
(Section A) IFRS 16 reserve claim RDEL non Ring-Fenced	53,000		
(Section A) Depreciation - Increase in Depreciation - as a result of mains not being updated to reflect costs and a review of increased CDEL budget and AUC/additions review.	9,956,000		
(Section A) Sovereign Borders - 2nd tranche of existing baselined project	7,360,000		
(Section A) CPS Post - new baselined project	540,000		
(Section A) NCSP Uplift Funding - 2nd tranche of existing baselined project	4,249,000		
(Section A) CBS Pay - FCDO	46,000		
(Section A) Increase in funding from £840k to £980k - CSSF Programme - FCDO	140,000		
<b>Total change in Resource DEL (Voted)</b>	<b>25,889,000</b>	<b>-3,598,000</b>	<b>22,291,000</b>
(Section A) IFRS 16 Lease Additions	2,594,000		
<b>Total change in Capital DEL (Voted)</b>	<b>2,594,000</b>		<b>2,594,000</b>
(Section B) AME CDEL required for the Dilapidations for the new Lease as per consolidated budgeting guidance. Identified following full review of the new lease and was an unknown at the time of the IFRS 16 submission.	350,000		
<b>Total change in Capital AME (Voted)</b>	<b>350,000</b>		<b>350,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	15,933,000		
<b>Total change in Net Cash Requirement</b>	<b>15,933,000</b>		<b>15,933,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	22,291,000	-	22,291,000
Capital	2,594,000	-	2,594,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	350,000	-	350,000
<b>Total Net Budget</b>			
Resource	22,291,000	-	22,291,000
Capital	2,944,000	-	2,944,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>15,933,000</b>		

Supplementary 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:

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

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## Part I (Continued)

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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.

\*\* The receipt or deployment of resources or people to other government departments to mitigate industrial action.

### 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.

\*\* The receipt or deployment of resources or people to other government departments to mitigate industrial action.



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## **Part I (Continued)**

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### **Annually Managed Expenditure:**

#### Expenditure arising from:

Pension liabilities, provisions and other non cash items.

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

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes		Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
1	2	3	4	5	6				
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted Expenditure</b>									
38,700	576,486	-	22,291	38,700	598,777	105,125	2,594	107,719	
<i>Of which:</i>									
A National Crime Agency									
38,700	576,486	-	22,291	38,700	598,777	105,125	2,594	107,719	
<b>Total Spending in DEL</b>									
		-	22,291				2,594		
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted Expenditure</b>									
-	50,000	-	-	-	50,000	-	350	350	
<i>Of which:</i>									
B National Crime Agency AME									
-	50,000	-	-	-	50,000	-	350	350	
<b>Total Spending in AME</b>									
		-	-				350		
<b>Total for Estimate</b>									
		-	22,291				2,944		
<i>Of which:</i>									
<b>Voted Expenditure</b>									
		-	22,291				2,944		
<b>Non Voted Expenditure</b>									
		-	-				-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>800,000</b>	<b>15,933</b>	<b>815,933</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
39,470	-770	38,700	811,007	-212,230	598,777	177,719	-70,000	107,719
<i>Of which:</i>								
A National Crime Agency								
39,470	-770	38,700	811,007	-212,230	598,777	177,719	-70,000	107,719
<b>Total Spending in DEL</b>								
<b>39,470</b>	<b>-770</b>	<b>38,700</b>	<b>811,007</b>	<b>-212,230</b>	<b>598,777</b>	<b>177,719</b>	<b>-70,000</b>	<b>107,719</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	50,000	-	50,000	350	-	350
<i>Of which:</i>								
B National Crime Agency AME								
-	-	-	50,000	-	50,000	350	-	350
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>350</b>	<b>-</b>	<b>350</b>
<b>Total for Estimate</b>								
<b>39,470</b>	<b>-770</b>	<b>38,700</b>	<b>861,007</b>	<b>-212,230</b>	<b>648,777</b>	<b>178,069</b>	<b>-70,000</b>	<b>108,069</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
39,470	-770	38,700	861,007	-212,230	648,777	178,069	-70,000	108,069
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>665,186</b>	<b>22,291</b>	<b>687,477</b>
<b>Net Capital Requirement</b>	<b>105,125</b>	<b>2,944</b>	<b>108,069</b>
<b>Accruals to cash adjustments</b>	<b>29,689</b>	<b>-9,302</b>	<b>20,387</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-78,187	-6,358	-84,545
New provisions and adjustments to previous provisions	-50,000	-2,944	-52,944
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-130	-	-130
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	158,006	-	158,006
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>800,000</b>	<b>15,933</b>	<b>815,933</b>

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

	£'000
	Revised Plans
Gross Administration Costs	39,470
<i>Less:</i>	
Administration DEL Income	-770
<b>Net Administration Costs</b>	<b>38,700</b>
Gross Programme Costs	861,007
<i>Less:</i>	
Programme DEL Income	-281,680
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>579,327</b>
<b>Total Net Operating Costs</b>	<b>618,027</b>
<i>Of which:</i>	
Resource DEL	637,477
Capital DEL	-69,450
Resource AME	50,000
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	69,450
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>687,477</b>
<i>Of which:</i>	
Resource DEL	637,477
Resource AME	50,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>687,477</b>

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


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£'000

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**Revised  
Plans**


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**Voted Resource DEL** **-213,000**


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*Of which:*

Administration

Sales of Goods and Services

-770

*Of which:*

A: National Crime Agency

-770

Total Administration

-770

Programme

Sales of Goods and Services

-212,230

*Of which:*

A: National Crime Agency

-212,230

Total Programme

-212,230

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**Total Voted Resource Income** **-213,000**


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**Voted Capital DEL** **-70,000**
*Of which:*

Programme

Sales of Assets

-550

*Of which:*

A: National Crime Agency

-550

Other Grants

-69,450

*Of which:*

A: National Crime Agency

-69,450

Total Programme

-70,000

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**Total Voted Capital Income** **-70,000**


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

No CFER income or receipts are expected in 2022-23.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** 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 in line with HM Treasury policy.

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

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Nature of liability	£'000
Indemnities issued to third parties for the use of their facilities for Firearms training and other indemnities, with the maximum exposure limited to £50m	50,000
NCA had a small number of claims from employees, members of the public and suppliers that could result in compensation payments to be made on settlement.	unquantifiable

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
A	Interpol subscription subject to exchange rate variation	3,000

# Ministry of Justice

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>Budget Exchange</b>			
(Section A) Return of Shared Outcomes Fund - BOLD Programme funding to HM Treasury from Department of Health and Social Care - Admin.		-654,000	
(Section A) Return of Shared Outcomes Fund - BOLD Programme funding to HM Treasury from Welsh Government - Admin.		-110,000	
<b>Reserve Claims</b>			
(Section A) Funding from HM Treasury in relation to the Cash Management Scheme - Admin.	118,000		
(Section A) Funding in relation to the Shared Outcomes Fund - BOLD Programme from HM Treasury to go to Department for Levelling Up, Housing and Communities - Admin.	263,000		
(Section A) Funding in relation to the Shared Outcomes Fund - BOLD Programme from HM Treasury to go to Department for Levelling Up, Housing and Communities - Programme.	40,000		
(Section A) Funding from HM Treasury in relation to the Press Recognition Panel - Programme.	430,000		
(Section A) Funding from HM Treasury in relation to depreciation - Programme.	12,000,000		
<b>Transfers to and from Other Government Departments</b>			
(Section A) Transfer from Department for Levelling Up, Housing and Communities for Offender Accommodation Pilot Programme - Programme.	201,000		
(Section A) Transfer from Foreign, Commonwealth and Development Office for Conflict, Stability and Security Fund (Overseas Territories) - Programme.	146,000		

(Section B and D) Transfer from Home Office for New Plan for Immigration (Sovereign Borders) - Programme.	13,735,000	
(Section A) Transfer from Department for Work and Pensions to fund Social Security & Child Support (SSCS) Tribunal - Programme.	23,450,000	
(Section A) Transfer from Home Office for Offensive Weapons Act - Programme.	300,000	
(Section C) Transfer to Home Office for Pre-charge Bail - Programme.		-500,000
(Section A) Transfer from Home Office for Controlling and Coercive Behaviour - Programme.	6,851,000	
(Section A) Funding in relation to the Shared Outcomes Fund - BOLD Programme from HM Treasury to go to Department for Levelling Up, Housing and Communities - Admin.		-263,000
(Section A) Funding in relation to the Shared Outcomes Fund - BOLD Programme from HM Treasury to go to Department for Levelling Up, Housing and Communities - Programme.		-40,000
(Section C) Transfer to Scottish Government for HMCTS SSCS Scotland Devolution - Programme.		-613,000
(Section C) Transfer from HM Revenue and Customs for Approving Business Trade - Programme.	25,000	
(Section B, C. and D) Transfer from Department for Transport for Lasers Modern Transport Bill - Programme.	63,000	
(Section C) Transfer from Department for Transport for Air Traffic Management and Unmanned Aircraft Act 2021 - Programme.	127,000	
(Section B) Transfer to Home Office for Multi-Agency Public Protection System (MAPPS) - Programme.		-434,000
(Section A) Transfer to Cabinet Office for Special Advisors costs - Admin.		-89,000
(Section B) Transfer to Home Office for Counter-Terrorism Step Up - Programme.		-2,600,000
(Section B) Transfer to Department of Health and Social Care for Naloxone Project - Programme.		-443,000
(Section C) Transfer from Crown Prosecution Service for roles performed by HM Courts and Tribunals Service Crime Programme/Common Platform staff and PA Consulting costs - Programme.	328,000	

(Section C) Transfer from HM Revenue and Customs for Construction Industry Scheme - Programme.	62,000	
(Section A) Transfer to Department for Business, Energy and Industrial Strategy for ACAS Employment Dispute Programme - Programme.		-1,750,000
(Section A) Transfer from Cabinet Office for Grants Single Applicant Portal - Programme.	87,000	
(Section A) Transfer to Cabinet Office for Public Appointments licence costs - Admin.		-17,000
(Section A) Transfer from Home Office for provision of Commercial Estate support - Programme.	1,556,000	
(Section A) Return of Shared Outcomes Fund - BOLD Programme funding to HM Treasury from Department of Health and Social Care - Admin.	654,000	
(Section A) Transfer from Security and Intelligence Agencies for Cyber Security Pilot - Programme.	63,000	
(Section A) Transfer from Security and Intelligence Agencies for Cyber Resilient Government (CRG) objective funding - Programme.	145,000	
(Section A) Return of Shared Outcomes Fund - BOLD Programme funding to HM Treasury from Welsh Government - Admin.	110,000	
<b>Switch from Resource DEL to Capital DEL</b>		
(Section A) Resource DEL to Capital DEL funding switch.		-61,294,000
<b>Switch from Voted to Non-voted</b>		
(Section C) Increase in Higher Judiciary Judicial Salaries.		-2,131,000
<b>Line Switches</b>		
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for Serious Further Offences inspections.	194,000	-194,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding contribution to Covid-19 Inquiry.	137,000	-137,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - funding towards Prison Service Pay Review Body pay award.	29,209,000	-29,209,000

(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - release of centrally held funding for Reducing Reoffending & Accommodation Programme.	12,820,000	-12,820,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - estates maintenance funding to MoJ Property.	6,000,000	-6,000,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - release of gated funding for Youth Justice Reform Programme.	1,140,000	-1,140,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for Community Sentence Treatment and Drug Strategy Interventions.	1,038,000	-1,038,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for Community Justice Learning training.	2,130,000	-2,130,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - funding for Sustainability Project (tree nurseries).	100,000	-100,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for prison maintenance.	11,500,000	-11,500,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for approved premises maintenance.	3,100,000	-3,100,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - release of gated funding for Probation Reform Programme.	13,577,000	-13,577,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - return of shortfall in pre-allocated Controlling and Coercive Behaviour OGD funding that was expected in Supplementary Estimate.	149,000	-149,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for probation maintenance.	5,500,000	-5,500,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - return of funding no longer required.	326,000	-326,000

(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for change in volume of Probation Programme staff standard vetting costs.	210,000	-210,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding to Shared Services and People Group for additional usage costs resulting from headcount increases.	1,200,000	-1,200,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - transfer of grant budget.	125,000	-125,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for recruitment advertising costs.	3,834,000	-3,834,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for staff supporting the Counter Terrorism Assessment & Rehabilitation Centre workstream.	243,000	-243,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for IT support provided to Security, Order and Counter Terrorism programmes.	256,000	-256,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - budget transfer for Public Protection Unit Database.	292,000	-292,000
(Section C to Section A) HM Courts and Tribunals Service to Policy, Corporate Services and Associated Offices - funding contribution to Covid-19 Inquiry.	58,000	-58,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - Liberata Judicial Payroll charges.	518,000	-518,000
(Section C to Section A) HM Courts and Tribunals Service to Policy, Corporate Services and Associated Offices - transfer of Chamber President Offices, and staff costs to deliver Magistrates training by Judicial Office.	731,000	-731,000
(Section C to Section A) HM Courts and Tribunals Service to Policy, Corporate Services and Associated Offices - return of RDEL funding to corporate centre in exchange for CDEL funding for work on reformed and implemented systems.	1,000,000	-1,000,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - funding for provision of mediation training in the Property Chamber.	100,000	-100,000



(Section A to Section D) Policy, Corporate Services and Associated Offices to Legal Aid Agency - funding for Early Legal Advice pilot.	252,000	-252,000	
(Section A to Section E) Policy, Corporate Services and Associated Offices to Criminal Injuries Compensation Authority Agency - funding for processing higher volume of tariff cases.	15,000,000	-15,000,000	
(Section A to Section F) Policy, Corporate Services and Associated Offices to Office of the Public Guardian - notional RDEL Admin allocation.	1,000	-1,000	
(Section A to Section G) Policy, Corporate Services and Associated Offices to Children and Family Court Advisory and Support Service - funding for office relocation and held over leases.	782,000	-782,000	
(Section A to Section I) Policy, Corporate Services and Associated Offices to Judicial Appointments Commission - funding for additional legal advice activity.	350,000	-350,000	
(Section L to Section A) Parole Board to Policy, Corporate Services and Associated Offices - Exchange of RDEL funding for CDEL following audit advice to capitalise intangible assets.	100,000	-100,000	
(Section A to Section M) Policy, Corporate Services and Associated Offices to Youth Justice Board - provision for required audit adjustments.	785,000	-785,000	
(Section A to Section N) Policy, Corporate Services and Associated Offices to Government Facility Services Limited - notional RDEL Programme allocation.	1,000	-1,000	
<b>Total change in Resource DEL (Voted)</b>	<b>173,512,000</b>	<b>-183,696,000</b>	<b>-10,184,000</b>
(Section P) Increase in Higher Judiciary Judicial Salaries.	2,131,000		
<b>Total change in Resource DEL (Non-Voted)</b>	<b>2,131,000</b>		<b>2,131,000</b>
<b>Reserve Claims</b>			
(Section R) Funding from HM Treasury in relation to movement in provisions.	104,753,000		
<b>Line Switches</b>			
(Section S to Section R) Movement in provision.	46,000,000	-46,000,000	
(Section T to Section R) Movement in provision.	10,300,000	-10,300,000	
(Section R to Section U) Movement in provision.	28,579,000	-28,579,000	
(Section V to Section R) Movement in provision.	15,000,000	-15,000,000	
(Section R to Section Z) Movement in provision.	1,000	-1,000	

(Section R to Section AA) Movement in provision.	1,000	-1,000	
(Section R to Section AB) Movement in provision.	1,000	-1,000	
(Section R to Section AE) Movement in provision.	1,000	-1,000	
(Section R to Section AF) Movement in provision.	1,000	-1,000	
<b>Total change in Resource AME (Voted)</b>	<b>204,637,000</b>	<b>-99,884,000</b>	<b>104,753,000</b>
<b>Budget Exchange</b>			
(Section B) Decrease in funding: Ringfenced funding profile change - Prison Expansion.		-364,000,000	
(Section B) Contribution towards Ukraine military aid.		-26,000,000	
(Section A) Return of Shared Outcomes Fund - BOLD Programme funding to HM Treasury from Department of Health and Social Care.		-395,000	
<b>Reserve Claims</b>			
(Section A) Non-Fiscal Capital DEL funding in relation to IFRS 16.	25,600,000		
(Section A) Funding in relation to the Shared Outcomes Fund - BOLD Programme from HM Treasury to go to Department for Levelling Up, Housing and Communities.	204,000		
<b>Transfers to and from Other Government Departments</b>			
(Section C) Transfer from Home Office for New Plan for Immigration (Sovereign Borders).	3,131,000		
(Section A) Funding in relation to the Shared Outcomes Fund - BOLD Programme from HM Treasury to go to Department for Levelling Up, Housing and Communities.		-204,000	
(Section C) Transfer from Department for Levelling Up, Housing and Communities for Blackpool Court funding.	1,250,000		
(Section B) Transfer to Home Office for Multi-Agency Public Protection System (MAPPS) - Programme.		-3,546,000	
(Section A) Transfer from Cabinet Office for Evaluation Accelerator Fund Programme Tackling Drug Misuse in Prisons.	139,000		
<b>Switch from Resource DEL to Capital DEL</b>			
(Section A) Resource DEL to Capital DEL funding switch.	61,294,000		

**Line Switches**

(Section A to Section O) Policy, Corporate Services and Associated Offices to Independent Monitoring Authority - notional CDEL allocation.	1,000	-1,000
(Section A to Section I) Policy, Corporate Services and Associated Offices to Judicial Appointments Commission - notional CDEL allocation.	1,000	-1,000
(Section A to Section N) Policy, Corporate Services and Associated Offices to Government Facility Services Limited - notional CDEL allocation.	1,000	-1,000
(Section A to Section L) Policy, Corporate Services and Associated Offices to Parole Board - provision for capitalisation of intangible assets.	100,000	-100,000
(Section A to Section G) Policy, Corporate Services and Associated Offices to Children and Family Court Advisory and Support Service - IFRS 16 related provision for new leases and fit out costs.	5,832,000	-5,832,000
(Section F to Section A) Office of the Public Guardian to Policy, Corporate Services and Associated Offices - return of IFRS 16 related provision for new leases.	900,000	-900,000
(Section A to Section D) Policy, Corporate Services and Associated Offices to Legal Aid Agency - IFRS 16 related provision for lease enhancements and changes to VAT treatment.	545,000	-545,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - funding for Decommissioning and Legacy Reform.	1,053,000	-1,053,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - funding for capital maintenance works.	5,000,000	-5,000,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - funding for work on reformed and implemented systems.	1,000,000	-1,000,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - IFRS 16 related provision for Nightingale Court Lease extension.	3,570,000	-3,570,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - transfer of catering capital to MoJ Property for provision of catering equipment in prison establishments.	3,300,000	-3,300,000

(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - Additional Reducing Reoffending funding.	4,300,000	-4,300,000	
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for prison estates work carried out by MoJ Property.	1,500,000	-1,500,000	
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - return of underutilised IFRS 16 related funding to the centre.	14,904,000	-14,904,000	
<b>Total change in Capital DEL (Voted)</b>	<b>133,625,000</b>	<b>-436,152,000</b>	<b>-302,527,000</b>
<b>Line Switches</b>			
(Section R to Section T) Movement in provision.	2,500,000	-2,500,000	
(Section R to Section S) Movement in provision.	1,000	-1,000	
(Section R to Section U) Movement in provision.	1,000	-1,000	
(Section R to Section W) Movement in provision.	1,000	-1,000	
(Section R to Section Y) Movement in provision.	1,000	-1,000	
(Section R) Token increase in CAME to enable Parliament to vote Supplementary Estimate.	1,000		
<b>Total change in Capital AME (Voted)</b>	<b>2,505,000</b>	<b>-2,504,000</b>	<b>1,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.		-281,805,000	
<b>Total change in Net Cash Requirement</b>		<b>-281,805,000</b>	<b>-281,805,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-10,184,000	2,131,000	-8,053,000
Capital	-302,527,000	-	-302,527,000
<b>Annually Managed Expenditure</b>			
Resource	104,753,000	-	104,753,000
Capital	1,000	-	1,000
<b>Total Net Budget</b>			
Resource	94,569,000	2,131,000	96,700,000
Capital	-302,526,000	-	-302,526,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>-281,805,000</b>		

Supplementary 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: His Majesty's Prison and Probation Service; His 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 His 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 His 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.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
548,137	9,564,000	12	-10,196	548,149	9,553,804	1,760,092	-302,527	1,457,565
<i>Of which:</i>								
A Policy, Corporate Services and Associated Offices								
468,593	391,772	-3,412	-46,839	465,181	344,933	306,215	85,839	392,054
B HM Prison and Probation Service								
24,625	4,673,310	2,337	21,888	26,962	4,695,198	1,252,916	-408,950	843,966
C HM Courts and Tribunals Service								
20,215	2,095,356	852	-4,715	21,067	2,090,641	192,010	15,004	207,014
D Legal Aid Agency								
18,872	1,980,737	-327	3,213	18,545	1,983,950	2,024	545	2,569
E Criminal Injuries Compensation Authority Agency								
-640	141,425	100	14,900	-540	156,325	100	-	100
F Office of the Public Guardian								
-	-12,901	1	-	1	-12,901	1,900	-900	1,000
G Children and Family Court Advisory and Support Service (ALB)(Net)								
5,440	138,676	-	782	5,440	139,458	3,600	5,832	9,432
I Judicial Appointments Commission (ALB)(Net)								
426	8,297	350	-	776	8,297	-	1	1
L Parole Board (ALB)(Net)								
3,527	20,877	6	-106	3,533	20,771	190	100	290
M Youth Justice Board (ALB)(Net)								
3,110	97,891	-	785	3,110	98,676	600	-	600
N Government Facility Services Limited (ALB)(Net)								
-	-	-	1	-	1	-	1	1
O Independent Monitoring Authority for the Citizens' Rights Agreements (ALB)(Net)								
3,300	2,277	105	-105	3,405	2,172	-	1	1
<b>Non-voted Expenditure</b>								
-	142,396	-	2,131	-	144,527	-	-	-
<i>Of which:</i>								
P Higher Judiciary Judicial Salaries								
-	162,000	-	2,131	-	164,131	-	-	-
<b>Total Spending in DEL</b>								
		<b>12</b>	<b>-8,065</b>			<b>-302,527</b>		



**Part II: Changes Proposed****£'000**

						<b>Net Capital</b>		
<b>Present</b>		<b>Net Resources Changes</b>		<b>Revised</b>		<b>Present</b>	<b>Changes</b>	<b>Revised</b>
<b>Admin</b>	<b>Prog</b>	<b>Admin</b>	<b>Prog</b>	<b>Admin</b>	<b>Prog</b>			
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	528,678	-	104,753	-	633,431	23,303	1	23,304
<i>Of which:</i>								
R Policy, Corporate Services and Associated Offices								
-	105,141	-	147,469	-	252,610	23,203	-2,503	20,700
S HM Prison and Probation Service								
-	247,000	-	-46,000	-	201,000	-	1	1
T HM Courts and Tribunals Service								
-	87,200	-	-10,300	-	76,900	-	2,500	2,500
U Legal Aid Agency								
-	38,421	-	28,579	-	67,000	-	1	1
V Criminal Injuries Compensation Authority Agency								
-	20,000	-	-15,000	-	5,000	-	-	-
W Office of the Public Guardian								
-	200	-	-	-	200	-	1	1
Y Criminal Cases Review Commission (ALB)(Net)								
-	266	-	-	-	266	-	1	1
Z Judicial Appointments Commission (ALB)(Net)								
-	-	-	1	-	1	-	-	-
AA Legal Services Board (ALB)(Net)								
-	-	-	1	-	1	-	-	-
AB Office for Legal Complaints (ALB)(Net)								
-	-	-	1	-	1	-	-	-
AE Government Facility Services Limited (ALB)(Net)								
-	-	-	1	-	1	-	-	-
AF Independent Monitoring Authority for the Citizens' Rights Agreements (ALB)(Net)								
-	-	-	1	-	1	-	-	-
<b>Total Spending in AME</b>								
		-	<b>104,753</b>			<b>1</b>		
<b>Total for Estimate</b>								
		<b>12</b>	<b>96,688</b>			<b>-302,526</b>		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		12	94,557			-302,526		
<b>Non Voted Expenditure</b>								
		-	2,131			-		

**£'000**

	<b>Present Plans</b>	<b>Changes</b>	<b>Revised Plans</b>
<b>Net Cash Requirement</b>	<b>11,292,379</b>	<b>-281,805</b>	<b>11,010,574</b>

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
576,775	-28,626	548,149	11,260,154	-1,706,350	9,553,804	1,486,215	-28,650	1,457,565
<i>Of which:</i>								
A Policy, Corporate Services and Associated Offices								
491,629	-26,448	465,181	1,651,027	-1,306,094	344,933	412,054	-20,000	392,054
B HM Prison and Probation Service								
27,291	-329	26,962	4,915,215	-220,017	4,695,198	843,966	-	843,966
C HM Courts and Tribunals Service								
21,067	-	21,067	2,137,046	-46,405	2,090,641	215,664	-8,650	207,014
D Legal Aid Agency								
18,545	-	18,545	2,014,911	-30,961	1,983,950	2,569	-	2,569
E Criminal Injuries Compensation Authority Agency								
1,309	-1,849	-540	171,598	-15,273	156,325	100	-	100
F Office of the Public Guardian								
1	-	1	74,699	-87,600	-12,901	1,000	-	1,000
G Children and Family Court Advisory and Support Service (ALB)(Net)								
5,440	-	5,440	139,458	-	139,458	9,432	-	9,432
H Criminal Cases Review Commission (ALB)(Net)								
669	-	669	6,679	-	6,679	213	-	213
I Judicial Appointments Commission (ALB)(Net)								
776	-	776	8,297	-	8,297	1	-	1
J Legal Services Board (ALB)(Net)								
-	-	-	4,287	-	4,287	74	-	74
K Office for Legal Complaints (ALB)(Net)								
-	-	-	15,317	-	15,317	250	-	250
L Parole Board (ALB)(Net)								
3,533	-	3,533	20,771	-	20,771	290	-	290
M Youth Justice Board (ALB)(Net)								
3,110	-	3,110	98,676	-	98,676	600	-	600
N Government Facility Services Limited (ALB)(Net)								
-	-	-	1	-	1	1	-	1
O Independent Monitoring Authority for the Citizens' Rights Agreements (ALB)(Net)								
3,405	-	3,405	2,172	-	2,172	1	-	1
<b>Non-voted expenditure</b>								
-	-	-	144,527	-	144,527	-	-	-
<i>Of which:</i>								
P Higher Judiciary Judicial Salaries								
-	-	-	164,131	-	164,131	-	-	-
Q Office for Legal Complaints/Legal Services Board - Consolidated Fund Extra Receipts								
-	-	-	-19,604	-	-19,604	-	-	-
<b>Total Spending in DEL</b>								
576,775	-28,626	548,149	11,404,681	-1,706,350	9,698,331	1,486,215	-28,650	1,457,565

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	633,431	-	633,431	23,304	-	23,304
<i>Of which:</i>								
R Policy, Corporate Services and Associated Offices								
-	-	-	252,610	-	252,610	20,700	-	20,700
S HM Prison and Probation Service								
-	-	-	201,000	-	201,000	1	-	1
T HM Courts and Tribunals Service								
-	-	-	76,900	-	76,900	2,500	-	2,500
U Legal Aid Agency								
-	-	-	67,000	-	67,000	1	-	1
V Criminal Injuries Compensation Authority Agency								
-	-	-	5,000	-	5,000	-	-	-
W Office of the Public Guardian								
-	-	-	200	-	200	1	-	1
X Children and Family Court Advisory and Support Service (ALB)(Net)								
-	-	-	30,300	-	30,300	100	-	100
Y Criminal Cases Review Commission (ALB)(Net)								
-	-	-	266	-	266	1	-	1
Z Judicial Appointments Commission (ALB)(Net)								
-	-	-	1	-	1	-	-	-
AA Legal Services Board (ALB)(Net)								
-	-	-	1	-	1	-	-	-
AB Office for Legal Complaints (ALB)(Net)								
-	-	-	1	-	1	-	-	-
AC Parole Board (ALB)(Net)								
-	-	-	50	-	50	-	-	-
AD Youth Justice Board (ALB)(Net)								
-	-	-	100	-	100	-	-	-
AE Government Facility Services Limited (ALB)(Net)								
-	-	-	1	-	1	-	-	-
AF Independent Monitoring Authority for the Citizens' Rights Agreements (ALB)(Net)								
-	-	-	1	-	1	-	-	-
<b>Total Spending in AME</b>								
-	-	-	633,431	-	633,431	23,304	-	23,304
<b>Total for Estimate</b>								
576,775	-28,626	548,149	12,038,112	-1,706,350	10,331,762	1,509,519	-28,650	1,480,869
<i>Of which:</i>								
<b>Voted Expenditure</b>								
576,775	-28,626	548,149	11,893,585	-1,706,350	10,187,235	1,509,519	-28,650	1,480,869
<b>Non Voted Expenditure</b>								
-	-	-	144,527	-	144,527	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>10,783,211</b>	<b>96,700</b>	<b>10,879,911</b>
<b>Net Capital Requirement</b>	<b>1,783,395</b>	<b>-302,526</b>	<b>1,480,869</b>
<b>Accruals to cash adjustments</b>	<b>-1,131,831</b>	<b>-73,848</b>	<b>-1,205,679</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-346,516	-7,759	-354,275
Add cash grant-in-aid	309,258	659	309,917
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,020,934	-112,274	-1,133,208
New provisions and adjustments to previous provisions	-490,149	-9,274	-499,423
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	275,000	50,000	325,000
Use of provisions	141,510	4,800	146,310
<b>Removal of non-voted budget items</b>	<b>-142,396</b>	<b>-2,131</b>	<b>-144,527</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-162,000	-2,131	-164,131
Other adjustments	19,604	-	19,604
<b>Net Cash Requirement</b>	<b>11,292,379</b>	<b>-281,505</b>	<b>11,010,574</b>

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

	£'000
	Revised Plans
Gross Administration Costs	576,737
<i>Less:</i>	
Administration DEL Income	-28,626
<b>Net Administration Costs</b>	<b>548,111</b>
Gross Programme Costs	12,038,150
<i>Less:</i>	
Programme DEL Income	-1,706,350
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>10,331,800</b>
<b>Total Net Operating Costs</b>	<b>10,879,911</b>
<i>Of which:</i>	
Resource DEL	10,100,090
Capital DEL	-
Resource AME	779,821
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>10,879,911</b>
<i>Of which:</i>	
Resource DEL	10,246,480
Resource AME	633,431
<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
Other adjustments	-19,604
<b>Total Resource (Estimate)</b>	<b>10,879,911</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-1,734,976</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-28,626
<i>Of which:</i>	
A Policy, Corporate Services and Associated Offices	-26,448
B HM Prison and Probation Service	-329
E Criminal Injuries Compensation Authority Agency	-1,849
Total Administration	<u>-28,626</u>
Programme	
Sales of Goods and Services	-1,277,750
<i>Of which:</i>	
A Policy, Corporate Services and Associated Offices	-877,494
B HM Prison and Probation Service	-220,017
C HM Courts and Tribunals Service	-46,405
D Legal Aid Agency	-30,961
E Criminal Injuries Compensation Authority Agency	-15,273
F Office of The Public Guardian	-87,600
Taxation	-428,600
<i>Of which:</i>	
A Policy, Corporate Services and Associated Offices	-428,600
Total Programme	<u>-1,706,350</u>
<b>Total Voted Resource Income</b>	<b><u>-1,734,976</u></b>
<b>Voted Capital DEL</b>	<b>-28,650</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-28,650
<i>Of which:</i>	
A Policy, Corporate Services and Associated Offices	-20,000
C HM Courts and Tribunals Service	-8,650
Total Programme	<u>-28,650</u>
<b>Total Voted Capital Income</b>	<b><u>-28,650</u></b>

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

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

£'000

	Present Plans		Change		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-19,604	-19,604	-	-	-19,604	-19,604
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	<b>-19,604</b>	<b>-19,604</b>	<b>-</b>	<b>-</b>	<b>-19,604</b>	<b>-19,604</b>

### Detailed description of CFER sources

£'000

	Present Plans		Change		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Resource DEL</b>						
Legal Services Board and Office for Legal Complaints receipts surrendered by the Ministry of Justice under The Legal Services Act 2007.	-19,604	-19,604	-	-	-19,604	-19,604
<b>Total</b>	<b>-19,604</b>	<b>-19,604</b>	<b>-</b>	<b>-</b>	<b>-19,604</b>	<b>-19,604</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Antonia Romeo
<b>Executive Agency Accounting Officers:</b>	
Amy Rees for Subheads B, S	Chief Executive, HM Prison and Probation Service
Nick Goodwin for Subheads C, T	Chief Executive, HM Courts and Tribunals Service
Jane Harbottle for Subheads D, U	Chief Executive, Legal Aid Agency
Linda Brown for Subheads E, V	Chief Executive, Criminal Injuries Compensation Authority
Amy Holmes for Subheads F, W	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.

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

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

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



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

£'000

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant -in-aid
G	Children and Family Court Advisory and Support Service		144,898	9,432	144,026
H	Criminal Cases Review Commission		7,348	213	7,209
I	Judicial Appointments Commission		9,073	1	8,874
J	Legal Services Board		4,287	74	4,148
K	Office for Legal Complaints		15,317	250	15,021
L	Parole Board		24,304	290	24,078
M	Youth Justice Board		101,786	600	101,082
N	Government Facility Services Limited		1	1	2
O	Independent Monitoring Authority for the Citizens' Rights Agreements		5,577	1	5,477
X	Children and Family Court Advisory and Support Service		30,300	100	-
Y	Criminal Cases Review Commission		266	1	-
Z	Judicial Appointments Commission		1	-	-
AA	Legal Services Board		1	-	-
AB	Office for Legal Complaints		1	-	-
AC	Parole Board		50	-	-
AD	Youth Justice Board		100	-	-
AE	Government Facility Services Limited		1	-	-
AF	Independent Monitoring Authority for the Citizens' Rights Agreements		1	-	-
<b>Total</b>			<b>343,312</b>	<b>10,963</b>	<b>309,917</b>

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

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

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
A	The Bar Council	35
A	Mediation Voucher Scheme	2,100

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## 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.	120,000
Headquarters Employment Tribunals: The Department is currently defending a number of Employment Tribunal claims.	520
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.	662
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.	800
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.	10,460
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.	13,854
HM Courts and Tribunals Service (HMCTS): Schemes to refund court fees which were charged in error, or incorrectly set.	9,296
HMCTS is involved in a number of legal cases dealing with ex gratia, compensation and other claims.	1,274
HMCTS is currently defending a number of Employment Tribunal claims.	218
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

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
"(Section B)" Budget transfer from FCDO to CPS relating to Country Based Staff Pay uplift	3,000		
"(Section B)" Budget transfer to HMCTS for agreed CPS funded roles & PA Consulting ESM contribution		-328,000	
"(Section B)" Budget transfer to NCA for agreed CPS funded roles		-540,000	
"(Section B)" Budget exchange into next financial year		-14,700,000	
"(Section B)" Budget switch from RDEL into Capital DEL		-12,000,000	
"(Section B)" Depreciation reserve claim		-1,044,000	
<b>Total change in Resource DEL (Voted)</b>	<b>3,000</b>	<b>-28,612,000</b>	<b>-28,609,000</b>
"(Section B)" Budget switch from RDEL into Capital DEL	12,000,000		
"(Section B)" Budget exchange into next financial year		-10,000,000	
<b>Total change in Capital DEL (Voted)</b>	<b>12,000,000</b>	<b>-10,000,000</b>	<b>2,000,000</b>
Revisions to the Net Cash Requirement reflect changes to Resource and Capital DEL (Voted) as set out above. (not including the Reserve Claim for Depreciation)		-25,565,000	
<b>Total change in Net Cash Requirement</b>		<b>-25,565,000</b>	<b>-25,565,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-28,609,000	-	-28,609,000
Capital	2,000,000	-	2,000,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-28,609,000	-	-28,609,000
Capital	2,000,000	-	2,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-25,565,000</b>		

Supplementary 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 II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
44,309	688,948	-	-28,609	44,309	660,339	47,330	2,000	49,330
<i>Of which:</i>								
B Crown Prosecutions and Legal Services								
-	688,948	-	-28,609	-	660,339	47,330	2,000	49,330
<b>Total Spending in DEL</b>								
		-	-28,609			2,000		
<b>Total for Estimate</b>								
		-	-28,609			2,000		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	-28,609			2,000		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>729,358</b>	<b>-25,565</b>	<b>703,793</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
44,809	-500	44,309	700,539	-40,200	660,339	49,330	-	49,330
<i>Of which:</i>								
A Administration Costs in HQ and on Central Services								
44,809	-500	44,309	-	-	-	-	-	-
B Crown Prosecutions and Legal Services								
-	-	-	700,539	-40,200	660,339	49,330	-	49,330
<b>Total Spending in DEL</b>								
<b>44,809</b>	<b>-500</b>	<b>44,309</b>	<b>700,539</b>	<b>-40,200</b>	<b>660,339</b>	<b>49,330</b>	<b>-</b>	<b>49,330</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	5,950	-	5,950	2,859	-	2,859
<i>Of which:</i>								
C CPS voted AME charges								
-	-	-	5,950	-	5,950	2,859	-	2,859
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>5,950</b>	<b>-</b>	<b>5,950</b>	<b>2,859</b>	<b>-</b>	<b>2,859</b>
<b>Total for Estimate</b>								
<b>44,809</b>	<b>-500</b>	<b>44,309</b>	<b>706,489</b>	<b>-40,200</b>	<b>666,289</b>	<b>52,189</b>	<b>-</b>	<b>52,189</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
44,809	-500	44,309	706,489	-40,200	666,289	52,189	-	52,189
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>739,207</b>	<b>-28,609</b>	<b>710,598</b>
<b>Net Capital Requirement</b>	<b>50,189</b>	<b>2,000</b>	<b>52,189</b>
<b>Accruals to cash adjustments</b>	<b>-60,038</b>	<b>1,044</b>	<b>-58,994</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-19,637	1,044	-18,593
New provisions and adjustments to previous provisions	-8,809	-	-8,809
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	-31,592	-	-31,592
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>729,358</b>	<b>-25,565</b>	<b>703,793</b>



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

	£'000
	Revised Plans
Gross Administration Costs	44,809
<i>Less:</i>	
Administration DEL Income	-500
<b>Net Administration Costs</b>	<b>44,309</b>
Gross Programme Costs	706,489
<i>Less:</i>	
Programme DEL Income	-40,200
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>666,289</b>
<b>Total Net Operating Costs</b>	<b>710,598</b>
<i>Of which:</i>	
Resource DEL	704,648
Capital DEL	-
Resource AME	5,950
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>710,598</b>
<i>Of which:</i>	
Resource DEL	704,648
Resource AME	5,950
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>710,598</b>

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

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£'000

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**Revised  
Plans**

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<b>Voted Resource DEL</b>	<b>-40,700</b>
<i>Of which:</i>	
Administration	
Other Income	-500
<i>Of which:</i>	
A Administration Costs in HQ and on Central Services	-500
Total Administration	<u>-500</u>
 Programme	
Taxation	-40,200
<i>Of which:</i>	
B Crown Prosecutions and Legal Services	-40,200
Total Programme	<u>-40,200</u>
 <b>Total Voted Resource Income</b>	 <b><u>-40,700</u></b>

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

No CFER income or receipts are expected in 2022-23.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Max Hill
<b>Additional Accounting Officer:</b>	Sue Hemming for sections A, B and C

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

In discharging these responsibilities, particular regard is given to:

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

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

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



# Serious Fraud Office

## Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section Spending in DEL (Sub Head A4) Investigation and Prosecution Gross Resource DEL	20,792,000		
<b>Total change in Resource DEL (Voted)</b>	<b>20,792,000</b>		<b>20,792,000</b>
Section Spending in AME (Sub Head B4) New Provisions and adjustments to existing provisions	2,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>2,000,000</b>		<b>2,000,000</b>
Section Sub head A7 CDEL surrender due to IFRS16 adjustment		-2,800,000	
<b>Total change in Capital DEL (Voted)</b>		<b>-2,800,000</b>	<b>-2,800,000</b>
Revisions to the Net Cash Requirement to reflect changes to RDEL and creditors (cash) adjustment for the IFRS16 capital surrender, as set out above	20,792,000		
<b>Total change in Net Cash Requirement</b>	<b>20,792,000</b>		<b>20,792,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	20,792,000	-	20,792,000
Capital	-2,800,000	-	-2,800,000
<b>Annually Managed Expenditure</b>			
Resource	2,000,000	-	2,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	22,792,000	-	22,792,000
Capital	-2,800,000	-	-2,800,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>20,792,000</b>		

Supplementary 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.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
9,635	48,138	-	20,792	9,635	68,930	8,302	-2,800	5,502
<i>Of which:</i>								
A Investigations and Prosecution								
9,635	48,138	-	20,792	9,635	68,930	8,302	-2,800	5,502
<b>Total Spending in DEL</b>								
		-		20,792		-2,800		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	2,500	-	2,000	-	4,500	-	-	-
<i>Of which:</i>								
B New Provisions and Adjustment to existing provisions								
-	2,500	-	2,000	-	4,500	-	-	-
<b>Total Spending in AME</b>								
		-		2,000		-		
<b>Total for Estimate</b>								
		-		22,792		-2,800		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-		22,792		-2,800		
<b>Non Voted Expenditure</b>								
		-		-		-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>58,124</b>	<b>20,792</b>	<b>78,916</b>



## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
9,635	-	9,635	70,830	-1,900	68,930	5,502	-	5,502
<i>Of which:</i>								
A Investigations and Prosecution								
9,635	-	9,635	70,830	-1,900	68,930	5,502	-	5,502
<b>Total Spending in DEL</b>								
9,635	-	9,635	70,830	-1,900	68,930	5,502	-	5,502
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	4,500	-	4,500	-	-	-
<i>Of which:</i>								
B New Provisions and Adjustment to existing provisions								
-	-	-	4,500	-	4,500	-	-	-
<b>Total Spending in AME</b>								
-	-	-	4,500	-	4,500	-	-	-
<b>Total for Estimate</b>								
9,635	-	9,635	75,330	-1,900	73,430	5,502	-	5,502
<i>Of which:</i>								
<b>Voted Expenditure</b>								
9,635	-	9,635	75,330	-1,900	73,430	5,502	-	5,502
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>60,273</b>	<b>22,792</b>	<b>83,065</b>
<b>Net Capital Requirement</b>	<b>8,302</b>	<b>-2,800</b>	<b>5,502</b>
<b>Accruals to cash adjustments</b>	<b>-10,451</b>	<b>800</b>	<b>-9,651</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,339	-	-5,339
New provisions and adjustments to previous provisions	-2,500	-2,000	-4,500
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	2,800	188
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>58,124</b>	<b>20,792</b>	<b>78,916</b>

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

£'000

Revised  
Plans

Gross Administration Costs	9,635
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>9,635</b>
Gross Programme Costs	75,330
<i>Less:</i>	
Programme DEL Income	-1,900
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>73,430</b>
<b>Total Net Operating Costs</b>	<b>83,065</b>
<i>Of which:</i>	
Resource DEL	78,565
Capital DEL	-
Resource AME	4,500
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>83,065</b>
<i>Of which:</i>	
Resource DEL	78,565
Resource AME	4,500
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>83,065</b>

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

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£'000

**Revised  
Plans**

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**Voted Resource DEL****-1,900***Of which:*

Programme

Other Income

-1,900

*Of which:*

A Investigations and Prosecution

-1,900

Total Programme

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-1,900**Total Voted Resource Income**

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**-1,900**

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

No CFER income or receipts are expected in 2022-23.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Lisa Osofsky

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.



# HM Procurator General and Treasury Solicitor

## Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
The reduction mainly relates to switching £1,500,000 of RDEL to CDEL to fund capital investment in IT equipment		-1,514,000	
<b>Total change in Resource DEL (Voted)</b>		<b>-1,514,000</b>	<b>-1,514,000</b>
Resource AME relating to the creation and revaluation of provisions to cover the cost of potential employee or supplier related litigation liabilities.	500,000		
<b>Total change in Resource AME (Voted)</b>	<b>500,000</b>		<b>500,000</b>
Switch from RDEL to CDEL to fund capital investment in IT equipment	1,500,000		
<b>Total change in Capital DEL (Voted)</b>	<b>1,500,000</b>		<b>1,500,000</b>
Revision to the Net Cash Requirement reflects the overall DEL decrease of £14,000		-14,000	
<b>Total change in Net Cash Requirement</b>		<b>-14,000</b>	<b>-14,000</b>



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-1,514,000	-	-1,514,000
Capital	1,500,000	-	1,500,000
<b>Annually Managed Expenditure</b>			
Resource	500,000	-	500,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-1,014,000	-	-1,014,000
Capital	1,500,000	-	1,500,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-14,000</b>		

Supplementary 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.

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

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

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

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital	
Admin	Prog	Admin	Prog	Admin	Prog		Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
11,552	266	-1,514	-	10,038	266	2,850	1,500	4,350
<i>Of which:</i>								
A GLD Administration								
2,266	-	-1,500	-	766	-	2,850	1,500	4,350
B AGO Administration								
6,247	266	-14	-	6,233	266	-	-	-
<b>Total Spending in DEL</b>								
		-1,514	-			1,500		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-	-	500	-	500	-	-	-
<i>Of which:</i>								
D AME Provision								
-	-	-	500	-	500	-	-	-
<b>Total Spending in AME</b>								
		-	500			-		
<b>Total for Estimate</b>								
		-1,514	500			1,500		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-1,514	500			1,500		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>15,330</b>	<b>-14</b>	<b>15,316</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
318,938	-308,900	10,038	266	-	266	4,350	-	4,350
<i>Of which:</i>								
A GLD Administration								
309,666	-308,900	766	-	-	-	4,350	-	4,350
B AGO Administration								
6,233	-	6,233	266	-	266	-	-	-
C CPSI Administration								
3,039	-	3,039	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
<b>318,938</b>	<b>-308,900</b>	<b>10,038</b>	<b>266</b>	<b>-</b>	<b>266</b>	<b>4,350</b>	<b>-</b>	<b>4,350</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	500	-	500	-	-	-
<i>Of which:</i>								
D AME Provision								
-	-	-	500	-	500	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>318,938</b>	<b>-308,900</b>	<b>10,038</b>	<b>766</b>	<b>-</b>	<b>766</b>	<b>4,350</b>	<b>-</b>	<b>4,350</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
318,938	-308,900	10,038	766	-	766	4,350	-	4,350
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>11,818</b>	<b>-1,014</b>	<b>10,804</b>
<b>Net Capital Requirement</b>	<b>2,850</b>	<b>1,500</b>	<b>4,350</b>
<b>Accruals to cash adjustments</b>	<b>662</b>	<b>-500</b>	<b>162</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-11,883	-	-11,883
New provisions and adjustments to previous provisions	-	-500	-500
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	12,545	-	12,545
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>15,330</b>	<b>-14</b>	<b>15,316</b>

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

	£'000
	Revised Plans
Gross Administration Costs	318,938
<i>Less:</i>	
Administration DEL Income	-308,900
<b>Net Administration Costs</b>	<b>10,038</b>
Gross Programme Costs	766
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>766</b>
<b>Total Net Operating Costs</b>	<b>10,804</b>
<i>Of which:</i>	
Resource DEL	10,304
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	-
<b>Total Resource Budget</b>	<b>10,804</b>
<i>Of which:</i>	
Resource DEL	10,304
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	-
<b>Total Resource (Estimate)</b>	<b>10,804</b>

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

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£'000

**Revised  
Plans**

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**Voted Resource DEL****-308,900***Of which:*

Administration

Sales of Goods and Services

-308,900

*Of which:*

A GLD Administration

-308,900

Total Administration

---

-308,900**Total Voted Resource Income**

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**-308,900**

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

No CFER income or receipts are expected in 2022-23.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Susanna McGibbon, Treasury Solicitor
<b>Additional Accounting Officers:</b>	Andrew T Cayley CMG QC, HM Chief Inspector of the Crown Prosecution Service, for section C
	Douglas Wilson OBE, Director General of the Attorney General's Office

Susanna McGibbon, Treasury Solicitor 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.





# Ministry of Defence

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Transfer in for Op Assumed from Home Office. (Section DEL-F)	365,000		
ii. Transfer in for JCKP from Security and Intelligence Agencies. (Section DEL-F)	828,000		
iii. Transfer in for NCSP from Security and Intelligence Agencies. (Section DEL-F)	280,000		
iv. Transfer in for CSSF from Foreign, Commonwealth and Development Office. (Section DEL-AB)	5,638,000		
v. Transfer in for Government Consulting Hub from Department of International Trade. (Section DEL-F)	30,000		
vi. Transfer in for 50% share of COBSEO Grant from Cabinet Office. (Section DEL-F)	70,000		
vii. Transfer in for CBS Pay from Foreign, Commonwealth and Development Office. (Section DEL-	120,000		
viii. Transfer out for HQS to Security and Intelligence Agencies. (Section DEL-F)		-18,921,000	
ix. Transfer out for UKGI to HM Treasury. (Section DEL- F)		-500,000	
x. Transfer out for Secure Mobile to Cabinet Office. (Section DEL-F).		-554,000	
xi. Transfer out of HEX material to Department for Business, Energy and Industrial Strategy. (Section DEL-		-2,604,000	
xii. Transfer out of Jubilee costs to Digital, Culture Media and Sport. (Section DEL-F)		-100,000	
xiv. Transfer out of NCSP to Security and Intelligence Agencies. (Section DEL-F)		-71,625,000	
xv. Reserve Claim LIBOR (Section DEL-F)	1,000,000		
xvi. Reserve Claim Council Tax Rebate (Section DEL-F)	4,600,000		
xvii. Reserve Claim Operations and Peacekeeping (Section DEL- P-V)	522,000,000		
xviii. Reserve Claim Cash Forecasting Fine (Section DEL- O)		-320,000	
xix. Reserve Claim Depreciation (Section DEL-H)		-500,000,000	
xx. Reserve Claim Op Isotope (Section DEL-F)	6,782,000		
xxi. Reserve Claim Afghan Relocation and Assistance Policy (Section DEL-F)	37,283,000		
<b>Total change in Resource DEL (Voted)</b>	<b>578,996,000</b>	<b>-594,624,000</b>	<b>-15,628,000</b>

i. Reserve claim decreases in Provisions in line with revised HMT Discount Rates (Section AME - AF)		-10,428,087,000	
<b>Total change in Resource AME (Voted)</b>		<b>-10,428,087,000</b>	<b>-10,428,087,000</b>
i. Transfer in for Op Assumed from Home Office (Section DEL-K)	955,000		
ii. Transfer out for HQS to Security and Intelligence Agencies (Section DEL-K)		-33,888,000	
iii. Transfer out for ROSA to Cabinet Office (Section DEL-K)		-1,955,000	
iv. Transfer out for NERIMNENT Project to Department Business, Energy and Industrial Strategy. (Section DEL-		-3,639,000	
v. Transfer out for CRAF'D to Foreign, Commonwealth and Development Office. (Section DEL-K)		-600,000	
vi. Transfer out for SLA to Security and Intelligence Agencies. (Section DEL-K)		-600,000	
vii. Transfer in for NCSP to Security and Intelligence Agencies. (Section DEL-K)	71,625,000		
viii. Reserve Claim Op Isotrope. (Section DEL-K)	1,850,000		
ix. Reserve Claim Dreadnought Contingency. (Section DEL-J)	289,000,000		
x. Budget Exchange. (Section DEL-J-K)		-500,000,000	
xi. Reserve Claim Operations and Peacekeeping (Section DEL-W-X)	2,159,000,000		
<b>Total change in Capital DEL (Voted)</b>	<b>2,522,430,000</b>	<b>-540,682,000</b>	<b>1,981,748,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.	2,466,120,000		
<b>Total change in Net Cash Requirement</b>	<b>2,466,120,000</b>		<b>2,466,120,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-15,628,000	-	-15,628,000
Capital	1,981,748,000	-	1,981,748,000
<b>Annually Managed Expenditure</b>			
Resource	-10,428,087,000	-	-10,428,087,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-10,443,715,000	-	-10,443,715,000
Capital	1,981,748,000	-	1,981,748,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>2,466,120,000</b>		

Supplementary 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.

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## Part I

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

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

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

In support of Military operations over and above the costs of maintaining the units involved at their normal state of readiness. The net additional programme costs for early warning, crisis management, conflict resolution, humanitarian efforts, peace-making, peace-keeping and peace-building activities in other parts of the World. The net additional costs of associated strengthening of international regional systems through, but not exclusive of, capacity-building and other stabilisation activities.

### Income arising from:

Provision of services to Foreign Governments and Other Government Departments. Payments for services provided by Trading Funds, Arm's Length Bodies and other Designated Defence Bodies. Dividends, Interest and loan repayments from Trading Funds, Arm's Length Bodies and other Designated Defence Bodies. Sale of assets. Recovery of costs from personnel. Rent for use of Ministry of Defence property and miscellaneous receipts.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

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

**Ministry of Defence** will account for this Estimate.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
2,018,336	38,878,443	-320	-15,308	2,018,016	38,863,135	18,490,656	1,981,748	20,472,404
<i>Of which:</i>								
A Provision of Defence Capability Service Personnel Costs								
-	10,523,469	-	105,000	-	10,628,469	-	-	-
B Provision of Defence Capability Civilian Personnel Costs								
-	1,948,992	-	5,000	-	1,953,992	-	-	-
C Provision of Defence Capability Infrastructure costs								
-	5,487,483	-	-341,000	-	5,146,483	-	-	-
D Provision of Defence Capability Inventory Consumption								
-	1,224,909	-	376,000	-	1,600,909	-	-	-
E Provision of Defence Capability Equipment Support Costs								
-	7,557,517	-	193,000	-	7,750,517	-	-	-
F Provision of Defence Capability Other Costs and Services								
-	1,774,932	-	-214,183	-	1,560,749	-	-	-
G Provision of Defence Capability Receipts and other Income								
-	-1,297,000	-	-220,000	-	-1,517,000	-	-	-
H Provision of Defence Capability Depreciation and Impairments Costs								
-	8,746,070	-	-500,000	-	8,246,070	-	-	-
I Provision of Defence Capability Cash Release of Provisions Costs								
-	166,740	-	193,000	-	359,740	-	-	-
J Provision of Defence Capability Capital Single Use Military Equipment								
-	-	-	-	-	-	8,432,128	89,000	8,521,128
K Provision of Defence Capability Other Capital (Fiscal)								
-	-	-	-	-	-	8,621,362	-1,029,252	7,592,110
M Provision of Defence Capability Research and Development Costs								
-	271,986	-	-109,000	-	162,986	1,436,000	738,000	2,174,000
N Provision of Defence Capability Administration Civilian Personnel Costs								
599,753	-	104,967	-	704,720	-	-	-	-
O Provision of Defence Capability Administration Other Costs and Services								
670,683	-	-192,287	-	478,396	-	-	-	-
P Operations Service Personnel Staff Cost								
-	25,000	-	13,000	-	38,000	-	-	-
Q Operations and Peacekeeping Civilian Personnel Staff Costs								
-	1,500	-	1,500	-	3,000	-	-	-
R Operations Infrastructure Costs								
-	50,000	-	105,500	-	155,500	-	-	-
S Operations Inventory Consumption								
-	65,000	-	26,000	-	91,000	-	-	-
T Operations Equipment Support Costs								
-	118,000	-	317,000	-	435,000	-	-	-
U Operations Other Costs and Services								
-	44,000	-	63,000	-	107,000	-	-	-
V Operations Receipts and other Income								
-	-3,500	-	-4,000	-	-7,500	-	-	-

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
W Operations Capital Single Use Military Equipment								
-	-	-	-	-	-	-	1,054,000	1,054,000
X Operations Other Capital (Fiscal)								
-	-	-	-	-	-	-	1,105,000	1,105,000
Y Non Departmental Public Bodies Costs (net)								
-	218,633	-	-2,763	-	215,870	2,501	-	2,501
Z Defence Capability Admin Service Pers Costs								
742,900	-	87,000	-	829,900	-	-	-	-
AA Defence Capability DE&S DEL Costs								
-	1,277,994	-	-30,000	-	1,247,994	118,665	25,000	143,665
AB War Pension Benefits Programme Costs								
-	603,930	-	2,000	-	605,930	-	-	-
AC Conflict, Stability and Security Fund								
-	72,788	-	5,638	-	78,426	-	-	-
<b>Total Spending in DEL</b>								
		-320	-15,308			1,981,748		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	1,928,087	-	-10,428,087	-	-8,500,000	-	-	-
<i>Of which:</i>								
AF Provision of Defence Capability Provisions Costs								
-	1,649,640	-	-10,235,087	-	-8,585,447	-	-	-
AG Provision of Defence Cash Release of Provisions Costs								
-	-171,740	-	-193,000	-	-364,740	-	-	-
<b>Total Spending in AME</b>								
		-	-10,428,087			-		
<b>Total for Estimate</b>								
		-320	-10,443,395			1,981,748		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-320	-10,443,395			1,981,748		
<b>Non Voted Expenditure</b>								
		-	-			-		

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## Part II: Changes Proposed

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£'000

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	Present Plans	Changes	Revised Plans
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Net Cash Requirement	50,637,665	2,466,120	53,103,785
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## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
2,018,016	-	2,018,016	40,380,135	-1,517,000	38,863,135	20,592,404	-120,000	20,472,404
<i>Of which:</i>								
A Provision of Defence Capability Service Personnel Costs								
-	-	-	10,628,469	-	10,628,469	-	-	-
B Provision of Defence Capability Civilian Personnel Costs								
-	-	-	1,953,992	-	1,953,992	-	-	-
C Provision of Defence Capability Infrastructure costs								
-	-	-	5,146,483	-	5,146,483	-	-	-
D Provision of Defence Capability Inventory Consumption								
-	-	-	1,600,909	-	1,600,909	-	-	-
E Provision of Defence Capability Equipment Support Costs								
-	-	-	7,750,517	-	7,750,517	-	-	-
F Provision of Defence Capability Other Costs and Services								
-	-	-	1,560,749	-	1,560,749	-	-	-
G Provision of Defence Capability Receipts and other Income								
-	-	-	-	-1,517,000	-1,517,000	-	-	-
H Provision of Defence Capability Depreciation and Impairments Costs								
-	-	-	8,246,070	-	8,246,070	-	-	-
I Provision of Defence Capability Cash Release of Provisions Costs								
-	-	-	359,740	-	359,740	-	-	-
J Provision of Defence Capability Capital Single Use Military Equipment								
-	-	-	-	-	-	8,521,128	-	8,521,128
K Provision of Defence Capability Other Capital (Fiscal)								
-	-	-	-	-	-	7,592,110	-	7,592,110
L Provision of Defence Capability Fiscal Assets / Estate Disposal								
-	-	-	-	-	-	-	-120,000	-120,000
M Provision of Defence Capability Research and Development Costs								
-	-	-	162,986	-	162,986	2,174,000	-	2,174,000
N Provision of Defence Capability Administration Civilian Personnel Costs								
704,720	-	704,720	-	-	-	-	-	-
O Provision of Defence Capability Administration Other Costs and Services								
478,396	-	478,396	-	-	-	-	-	-
P Operations Service Personnel Staff Cost								
-	-	-	38,000	-	38,000	-	-	-
Q Operations and Peacekeeping Civilian Personnel Staff Costs								
-	-	-	3,000	-	3,000	-	-	-
R Operations Infrastructure Costs								
-	-	-	155,500	-	155,500	-	-	-
S Operations Inventory Consumption								
-	-	-	91,000	-	91,000	-	-	-

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

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
T Operations Equipment Support Costs								
-	-	-	435,000	-	435,000	-	-	-
U Operations Other Costs and Services								
-	-	-	107,000	-	107,000	-	-	-
V Operations Receipts and other Income								
-	-	-	-7,500	-	-7,500	-	-	-
W Operations Capital Single Use Military Equipment								
-	-	-	-	-	-	1,054,000	-	1,054,000
X Operations Other Capital (Fiscal)								
-	-	-	-	-	-	1,105,000	-	1,105,000
Y Non Departmental Public Bodies Costs (net)								
-	-	-	215,870	-	215,870	2,501	-	2,501
Z Defence Capability Admin Service Pers Costs								
829,900	-	829,900	-	-	-	-	-	-
AA Defence Capability DE&S DEL Costs								
-	-	-	1,247,994	-	1,247,994	143,665	-	143,665
AB War Pension Benefits Programme Costs								
-	-	-	605,930	-	605,930	-	-	-
AC Conflict, Stability and Security Fund								
-	-	-	78,426	-	78,426	-	-	-
AD Cash Release of Provisions Admin Costs								
5,000	-	5,000	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
<b>2,018,016</b>	<b>-</b>	<b>2,018,016</b>	<b>40,380,135</b>	<b>-1,517,000</b>	<b>38,863,135</b>	<b>20,592,404</b>	<b>-120,000</b>	<b>20,472,404</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	-8,500,000	-	-8,500,000	-	-	-
<i>Of which:</i>								
AE Provision of Defence Capability Depreciation and Impairment Costs								
-	-	-	202,197	-	202,197	-	-	-
AF Provision of Defence Capability Provisions Costs								
-	-	-	-8,585,447	-	-8,585,447	-	-	-
AG Provision of Defence Cash Release of Provisions Costs								
-	-	-	-364,740	-	-364,740	-	-	-
AH Movement On Fair Value of Financial Instruments								
-	-	-	247,990	-	247,990	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>-8,500,000</b>	<b>-</b>	<b>-8,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Total for Estimate</b>								
2,018,016	-	2,018,016	31,880,135	-1,517,000	30,363,135	20,592,404	-120,000	20,472,404
<i>Of which:</i>								
<b>Voted Expenditure</b>								
2,018,016	-	2,018,016	31,880,135	-1,517,000	30,363,135	20,592,404	-120,000	20,472,404
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>42,824,866</b>	<b>-10,443,715</b>	<b>32,381,151</b>
<b>Net Capital Requirement</b>	<b>18,490,656</b>	<b>1,981,748</b>	<b>20,472,404</b>
<b>Accruals to cash adjustments</b>	<b>-10,677,857</b>	<b>10,928,087</b>	<b>250,230</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-221,134	2,763	-218,371
Add cash grant-in-aid	217,434	-2,763	214,671
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-9,196,257	500,000	-8,696,257
New provisions and adjustments to previous provisions	-1,649,640	10,235,087	8,585,447
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	171,740	193,000	364,740
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>50,637,665</b>	<b>2,466,120</b>	<b>53,103,785</b>

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

£'000

Revised  
Plans

Gross Administration Costs	2,018,016
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>2,018,016</b>
Gross Programme Costs	34,054,135
<i>Less:</i>	
Programme DEL Income	-1,517,000
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>32,537,135</b>
<b>Total Net Operating Costs</b>	<b>34,555,151</b>
<i>Of which:</i>	
Resource DEL	40,516,411
Capital DEL	2,174,000
Resource AME	-8,135,260
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	-2,174,000
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>32,381,151</b>
<i>Of which:</i>	
Resource DEL	40,881,151
Resource AME	-8,500,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>32,381,151</b>

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


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£'000

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**Revised  
Plans**


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**Voted Resource DEL** **-1,517,000**
*Of which:*

Programme

Sales of Goods and Services

-1,517,000

*Of which:*

G Provision of Defence Capability Receipts and other Income

-1,517,000

Total Programme

---

-1,517,000

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**Total Voted Resource Income** **-1,517,000**


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**Voted Capital DEL** **-120,000**
*Of which:*

Programme

Sales of Assets

-120,000

*Of which:*

L Provision of Defence Capability Fiscal Assets / Estate Disposal

-120,000

Total Programme

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-120,000

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**Total Voted Capital Income** **-120,000**


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

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No CFER income or receipts are expected in 2022-23

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	David Williams
<b>Additional Accounting Officers:</b>	Laurence Lee
<b>Executive Agency Accounting Officers:</b>	
Andy Start	Defence Equipment and Support
Vice Admiral Sir Chris Gardner KBE	Submarine Delivery Agency (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.

<b>ALB Accounting Officers:</b>	
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 Appleton 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
Y DEL	Armed Forces Covenant Fund Trustee Ltd	10,414	-	10,414
Y DEL	Commonwealth War Graves Commission	52,713	-	52,713
Y DEL	International Military Services Limited	1	-	1
Y DEL	National Army Museum	7,181	-	7,181
Y DEL	National Museum of the Royal Navy	6,759	-	6,759
Y DEL	Royal Air Force Museum	10,296	-	10,296
Y DEL	Royal Hospital Chelsea	13,668	-	13,668
Y DEL	Single Source Regulations Office	6,691	-	6,691
Y DEL	Territorial, Auxiliary and Volunteer Reserve Associations established under s 110 of the Reserve Act	108,147	2,501	106,948
<b>Total</b>		<b>215,870</b>	<b>2,501</b>	<b>214,671</b>

## **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:	
<b><u>Statutory Liabilities Charged To Resource Estimates</u></b>	
1. Statutory liability for International Military Sales.	Unquantifiable
<b><u>Non-Statutory Liabilities Charged To Resource Estimates</u></b>	
2. Indemnity for utilities and services following the sale of Service housing	1,000
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).	32,379
9. Environmental clean up costs.	17,193
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	1,360
13. 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
14. Liabilities arising from insurance risk of exhibits on loan to the museums of the Royal Navy, Army and Royal Air Force	2,949

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
15. Potential redundancy costs for employees at the Defence College of Technical Training.	4,742
16. 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
17. 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
18. Indemnity for contractors under standard contract terms for Cerberus Project.	Unquantifiable
19. Indemnity for possible damage caused by contractors on Government property.	855,200
20. Indemnity to contractors for third party claims.	Unquantifiable
21. Liability for redundancy	221,405
22. New Fair Deal Arrangements for staff Pensions: staff transfers from Central Government.	2,460
23. Indemnities to AWE Management Ltd for nuclear risks.	Unquantifiable
24. Indemnities to Rolls-Royce and BAE Systems for risks associated with the handling of fissile materials.	Unquantifiable
25. Service Life Insurance is a life insurance scheme for Service personnel which aims to guarantee access to life insurance cover throughout their Service. The insurer undertakes to cover the risk for all deaths regardless of cause within a contracted mortality rate of 75 deaths per 100,000 members. Above this mortality rate MOD would be liable. Details of the scheme and key features can be found at <a href="http://www.sli365.com">www.sli365.com</a> .	Unquantifiable
26. Guarantee to NAAFI that the Department will reimburse 90% of their additional costs arising from any changes in MOD's service requirements.	Unquantifiable
27. Strategic Weapons System Activities Future Delivery Project – outsourced contract includes an indemnity for non-nuclear events and unintended detonation of explosives.	Unquantifiable
28. Liability arising from the Colchester Garrison PFI	20,000
29. Indemnity to SERCO under the Marine Services PFI contract for losses and costs incurred due to the unintended detonation of explosives while being handled in performance of the contract.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
30. 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
31. 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
32. Overall cap on contractor liability within the future submarine design phase contract with Devonport Royal Dockyard Limited.	Unquantifiable
33. Cap on contractor liability for negligent performance within the future submarine design phase contract with BAE Systems Ltd.	Unquantifiable
34. Indemnities and limits of liability to contractors in respect of consequential and indirect losses.	Unquantifiable
35. 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
36. Potential liability from the use of standard terms and conditions in Public Finance Initiative (PFI) schemes.	Unquantifiable
37. Liabilities arising from the use of Special Risk Indemnities in MOD contracts.	373,470
38. Liabilities arising from Foreign Military Sales activity.	3,300
39. The Guarantee would not guarantee payment to the NAAFI Pension Scheme of NAAFI's obligations, as that would require the maintenance of NAAFI as an on-going entity. Rather, the Guarantee would operate as a "pay-as-you-go" guarantee, and guarantee the Trustees' ability to pay full benefits to members.	21,000
40. Indemnity for contractors liability relating to explosion or ignition of Authority owned ammunition or explosives.	2,000
41. In November 2019 a novel strain of coronavirus was detected and spread rapidly, leading the World Health Organisation to declare a pandemic on 11 March 2020. The pandemic caused significant economic disruption just before the financial year end. The ongoing disruption caused by the pandemic has created significant economic uncertainty, and this uncertainty is expected to continue throughout 2020.	Unquantifiable
42. Financial Guarantee under the terms of the contract with Restore plc for the Government Records Management and Archive Service to pay the operator should any other government department fail to settle its outstanding invoices.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
43. Dstl has procured a new capability for satellite ground station to task satellites for research purposes. :Liabilities may arise as a result of a collision between satellites through software or system failure or by human error in the operation activities.	500,000
44. Indemnity for Clinicians working in General Practice for Clinical Negligence claims. This is due to a change in the market conditions which had previously put MOD at a disadvantage.	240
45. Liabilities arising from offering guarantees, limitations of contractors' liability, indemnities or by giving letters of comfort, the details of these are sensitive due to national security.	1,470,414
46. Environmental and safety responsibility for a large number of shipwrecks both in UK waters and globally.	Unquantifiable
47. Third-party claims for injury/death and/or damage to property resulting from loss of a UK RJ aircraft.	200
48. Crown Guarantee - re. AWE Pension Scheme.	150,000

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## Part III: Note L - International Subscriptions

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<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
F-DEL	NATO Military Budget	194,126
F-DEL	UK Contribution to the Comprehensive Test Ban Treaty Verification Scheme	4,631
F-DEL	UK Contribution to North Atlantic Treaty Organisation Maintenance Supply Agency Headquarters Administration Budget.	1,448





# Security and Intelligence Agencies

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers Net	69,428,000		
DEL Surrender		-7,630,000	
HSC Levy Return		-7,000,000	
Ring-fenced RDEL Uplift	134,286,000		
<b>Total change in Resource DEL (Voted)</b>	<b>203,714,000</b>	<b>-14,630,000</b>	<b>189,084,000</b>
Surrender		-31,377,000	
<b>Total change in Resource AME (Voted)</b>		<b>-31,377,000</b>	<b>-31,377,000</b>
Budget Cover Transfers Net		-52,977,000	
Surrender		-17,343,000	
<b>Total change in Capital DEL (Voted)</b>		<b>-70,320,000</b>	<b>-70,320,000</b>
Additional CAME Requested	2,200,000		
<b>Total change in Capital AME (Voted)</b>	<b>2,200,000</b>		<b>2,200,000</b>
Budget Cover Transfers & RRDEL Addition		-15,642,000	
Additional NCR Requested	170,000,000		
<b>Total change in Net Cash Requirement</b>	<b>170,000,000</b>	<b>-15,642,000</b>	<b>154,358,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	189,084,000	-	189,084,000
Capital	-70,320,000	-	-70,320,000
<b>Annually Managed Expenditure</b>			
Resource	-31,377,000	-	-31,377,000
Capital	2,200,000	-	2,200,000
<b>Total Net Budget</b>			
Resource	157,707,000	-	157,707,000
Capital	-68,120,000	-	-68,120,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement</b>	<b>154,358,000</b>		

Supplementary 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 II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
91,700	3,033,130	-22,423	211,507	69,277	3,244,637	1,242,746	-70,320	1,172,426
<i>Of which:</i>								
A Security and Intelligence Agencies								
91,700	3,033,130	-22,423	211,507	69,277	3,244,637	1,242,746	-70,320	1,172,426
<b>Total Spending in DEL</b>								
		-22,423	211,507			-70,320		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	65,277	-	-31,377	-	33,900	-	2,200	2,200
<i>Of which:</i>								
B Spending in Annually Managed Expenditure								
-	65,277	-	-31,377	-	33,900	-	2,200	2,200
<b>Total Spending in AME</b>								
		-	-31,377			2,200		
<b>Total for Estimate</b>								
		-22,423	180,130			-68,120		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-22,423	180,130			-68,120		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>3,866,007</b>	<b>154,358</b>	<b>4,020,365</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
114,860	-45,583	69,277	3,506,869	-262,232	3,244,637	1,236,226	-63,800	1,172,426
<i>Of which:</i>								
A Security and Intelligence Agencies								
114,860	-45,583	69,277	3,506,869	-262,232	3,244,637	1,236,226	-63,800	1,172,426
<b>Total Spending in DEL</b>								
<b>114,860</b>	<b>-45,583</b>	<b>69,277</b>	<b>3,506,869</b>	<b>-262,232</b>	<b>3,244,637</b>	<b>1,236,226</b>	<b>-63,800</b>	<b>1,172,426</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	33,900	-	33,900	2,200	-	2,200
<i>Of which:</i>								
B Spending in Annually Managed Expenditure								
-	-	-	33,900	-	33,900	2,200	-	2,200
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>33,900</b>	<b>-</b>	<b>33,900</b>	<b>2,200</b>	<b>-</b>	<b>2,200</b>
<b>Total for Estimate</b>								
<b>114,860</b>	<b>-45,583</b>	<b>69,277</b>	<b>3,540,769</b>	<b>-262,232</b>	<b>3,278,537</b>	<b>1,238,426</b>	<b>-63,800</b>	<b>1,174,626</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
114,860	-45,583	69,277	3,540,769	-262,232	3,278,537	1,238,426	-63,800	1,174,626
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>3,190,107</b>	<b>157,707</b>	<b>3,347,814</b>
<b>Net Capital Requirement</b>	<b>1,242,746</b>	<b>-68,120</b>	<b>1,174,626</b>
<b>Accruals to cash adjustments</b>	<b>-566,846</b>	<b>64,771</b>	<b>-502,075</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-586,846	-103,029	-689,875
New provisions and adjustments to previous provisions	-	-2,200	-2,200
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	20,000	170,000	190,000
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>3,866,007</b>	<b>154,358</b>	<b>4,020,365</b>

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

£'000

Revised  
Plans

Gross Administration Costs	114,860
<i>Less:</i>	
Administration DEL Income	-45,583
<b>Net Administration Costs</b>	<b>69,277</b>
Gross Programme Costs	3,540,769
<i>Less:</i>	
Programme DEL Income	-326,032
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>3,214,737</b>
<b>Total Net Operating Costs</b>	<b>3,284,014</b>
<i>Of which:</i>	
Resource DEL	3,313,914
Capital DEL	-63,800
Resource AME	33,900
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
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>3,347,814</b>
<i>Of which:</i>	
Resource DEL	3,313,914
Resource AME	33,900
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>3,347,814</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-307,815</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-45,583
<i>Of which:</i>	
A Security and Intelligence Agencies	-45,583
Total Administration	<u>-45,583</u>
Programme	
Sales of Goods and Services	-262,232
<i>Of which:</i>	
A Security and Intelligence Agencies	-262,232
Total Programme	<u>-262,232</u>
<b>Total Voted Resource Income</b>	<b><u>-307,815</u></b>
<b>Voted Capital DEL</b>	<b>-63,800</b>
<i>Of which:</i>	
Programme	
Other Grants	-63,800
<i>Of which:</i>	
A Security and Intelligence Agencies	-63,800
Total Programme	<u>-63,800</u>
<b>Total Voted Capital Income</b>	<b><u>-63,800</u></b>



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

No CFER income or receipts are expected in 2022-23.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Simon Case CVO

Simon Case CVO 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

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) A benefit to the Reserve (programme) in respect of the Foreign Currency Mechanism.		-5,596,000	
(Section A) A claim on the Reserve (programme) in respect of Differential Inflation.	65,745,000		
(Section A) A claim on the Reserve (programme) in respect of maintenance work.	51,400,000		
(Section A) A claim on the Reserve (programme) in respect of Consular Premium.	75,200,000		
(Section A) A claim on the Reserve (programme) in respect of Country Based Staff Pay.	4,768,000		
(Section A) A benefit to the Reserve (programme) in respect of ring-fenced Impairments.		-20,164,000	
(Section A) A claim on the Reserve (programme) in respect of IFRS 16 ring-fenced Depreciation.	41,937,000		
(Section A) A claim on the Reserve (administration) in respect of cash forecasting rebate.	49,000		
(Section C) A benefit to the Reserve (programme) in respect of Official Development Assistance programmes from British Council.		-8,455,000	
(Section C) A benefit to the Reserve (programme) in respect of British Council Restructuring Grant in Aid.		-4,500,000	
(Section D) A benefit to the Reserve (programme) in respect of Official Development Assistance programmes - Bilateral.		-559,180,000	
(Section E) A benefit to the Reserve (programme) in respect of Official Development Assistance programmes - Multilateral.		-86,375,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section F) A benefit to the Reserve (programme) in respect of Official Development Assistance programmes - Vaccines.		-282,990,000	
(Section F) A switch from Resource DEL to Capital DEL Official Development Assistance programmes.		-121,300,000	
(Section G) A claim on the Reserve (programme) in respect of International Subscriptions.	54,140,000		
(Section H) A benefit to the Reserve (programme) in respect of Conflict, Stability and Security Fund.		-12,000,000	
(Section H) A benefit to the Reserve (programme) in respect of Official Development Assistance programmes - Conflict, Stability and Security Fund.		-20,000,000	
(Section H) A switch from Resource DEL to Capital DEL in respect of Conflict, Stability and Security Fund.		-5,060,000	
(Section A and F) A switch from Resource DEL to Capital DEL in respect of Research and Development.		-6,200,000	
(Section A) A switch from Resource DEL to Capital DEL in respect of HMG Ukraine Support.		-22,000,000	
(Section A) A Transfer from Cabinet Office in respect of GREAT Funding.	530,000		
(Section A) A Transfer from Department for International Trade in respect of Trade Policy staff costs.	1,600,000		
(Section A) A Transfer from Department for International Trade in respect of overseas staff salary adjustments.	25,000		
(Section A) A Transfer from Department for International Trade in respect of overseas staff salary adjustments.	11,000		
(Section A) A Transfer from Department for International Trade in respect of Trade Faculty Staff Costs.	208,000		
(Section A) A Transfer from HM Treasury in respect of Ukraine Guarantee.	24,000		
(Section A) A Transfer from Department for Business, Energy & Industrial Strategy in respect of Platform Charges.	477,000		

£

<b>Changes in budgets, non-budget voted provision and cash</b>	<b>Increases</b>	<b>Reductions</b>	<b>Total</b>
(Section A) A Transfer from Security and Intelligence Agencies in respect of Nuclear Security Priorities programme.	7,000		
(Section A) A Transfer to Cabinet Office in respect of ATS License.		-14,000	
(Section A) A Transfer to Cabinet Office in respect of Media Brief Contract.		-35,000	
(Section A) A Transfer to Department for International Trade in respect of Country based staff pay adjustments.		-560,000	
(Section A) A Transfer to Home Office in respect of Country based staff pay adjustments.		-250,000	
(Section A) A Transfer to Ministry of Defence in respect of Country based staff pay adjustments.		-120,000	
(Section A and C) A budget neutral transfer to British Council in respect of Country based staff pay adjustments.	2,000	-2,000	
(Section A) A Transfer to National Crime Agency in respect of Country based staff pay adjustments.		-46,000	
(Section A) A Transfer to Scottish Government in respect of Country based staff pay adjustments.		-29,000	
(Section A) A Transfer to HM Revenue and Customs in respect of Country based staff pay adjustments.		-14,000	
(Section A) A Transfer to Digital, Culture, Media and Sport in respect of Country based staff pay adjustments.		-10,000	
(Section A) A Transfer to Welsh Government in respect of Country based staff pay adjustments.		-7,000	
(Section A) A Transfer to Department for Business, Energy & Industrial Strategy in respect of Country based staff pay adjustments.		-5,000	
(Section A) A Transfer to Department of Health and Social Care in respect of Country based staff pay adjustments.		-5,000	
(Section A) A Transfer to Department for Business, Energy & Industrial Strategy in respect of Country based staff pay adjustments.		-4,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) A Transfer to Department for Work and Pensions in respect of Country based staff pay adjustments.		-3,000	
(Section A) A Transfer to Department for Transport in respect of Country based staff pay adjustments.		-3,000	
(Section A) A Transfer to Crown Prosecution Service in respect of Country based staff pay adjustments.		-3,000	
(Section A) A Transfer to Department for Business, Energy & Industrial Strategy in respect of Country based staff pay adjustments.		-3,000	
(Section A) A Transfer to Department for Business, Energy & Industrial Strategy in respect of Staffing costs for programme.		-70,000	
(Section C) A Transfer from Cabinet Office in respect of GREAT Funding for British Council.	3,975,000		
(Section F) A Transfer from Digital, Culture, Media and Sport in respect of Israel Tech Hub.	270,000		
(Section F) A Transfer from Department for Business, Energy & Industrial Strategy in respect of Sustainable Infrastructure Programme.	19,500,000		
(Section F) A Transfer from Department for Environment, Food and Rural Affairs in respect of Taskforce on Nature-related Financial Disclosures.	825,000		
(Section F) A Transfer from Department for Business, Energy & Industrial Strategy in respect of Forest, Communities and Sustainable Growth.	10,173,000		
(Section F) A Transfer from Department for Business, Energy & Industrial Strategy in respect of UK Partnering for Accelerated Climate Transitions.	21,271,000		
(Section F) A Transfer from Department for Business, Energy & Industrial Strategy in respect of UK PACT Staff Travel.	17,000		
(Section F) A Transfer from Security and Intelligence Agencies in respect of National Cyber Fund and National Cyber Programme.	656,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section F) A Transfer from Security and Intelligence Agencies in respect of OECD Global Forum on Technology Governance.	500,000		
(Section F) A Transfer from Security and Intelligence Agencies in respect of Commercial cyber proliferation conference.	27,000		
(Section F) A Transfer from Home Office in respect of Lebanon Immigration.	78,000		
(Section F) A Transfer from Digital, Culture, Media and Sport in respect of G7 OECD Voluntary Contribution.	500,000		
(Section F) A Transfer from Department for Environment, Food and Rural Affairs in respect of Ukraine Grain.	5,000,000		
(Section F) A Transfer from Home Office in respect of Overseas Police Programme.	1,071,000		
(Section F) A Transfer to Department for Business, Energy & Industrial Strategy in respect of Regulatory Diplomacy.		-115,000	
(Section F) A Transfer to Department for International Trade in respect of Regulatory Diplomacy.		-75,000	
(Section F) A Transfer to Department for Business, Energy & Industrial Strategy in respect of BIM capacity building programme.		-100,000	
(Section F) A Transfer to Department for International Trade in respect of UK Supply Chain Support.		-50,000	
(Section F) A Transfer to Department for International Trade in respect of Construction for Social Housing Re-build in Ukraine.		-100,000	
(Section F) A Transfer to Department for Environment, Food and Rural Affairs in respect of Blue Belt Programme - (CEFAS).		-2,342,000	
(Section F) A Transfer to Department for Environment, Food and Rural Affairs in respect of Blue Belt Programme (MMO).		-2,622,000	
(Section F) A Transfer to Cabinet Office in respect of G7 Monitoring and Accountability Mechanism.		-50,000	



£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section F) A Transfer to Department for Business, Energy & Industrial Strategy in respect of Green Climate Fund.		-7,207,000	
(Section F) A Transfer to Department for Business, Energy & Industrial Strategy in respect of International Climate Fund.		-271,000	
(Section F) A Transfer to Department for Business, Energy & Industrial Strategy in respect of International Programme Fund.		-557,000	
(Section H) A Transfer from Department for Transport in respect of Conflict, Stability and Security Fund.	312,000		
(Section H) A Transfer from Department for Environment, Food and Rural Affairs in respect of Conflict, Stability and Security Fund.	82,000		
(Section H) A Transfer to Security and Intelligence Agencies in respect of Conflict, Stability and Security Fund.		-4,800,000	
(Section H) A Transfer to Ministry of Defence in respect of Conflict, Stability and Security Fund.		-4,938,000	
(Section H) A Transfer to National Crime Agency in respect of Conflict, Stability and Security Fund.		-140,000	
(Section H) A Transfer to HM Revenue and Customs in respect of Conflict, Stability and Security Fund.		-700,000	
(Section H) A Transfer to Home Office in respect of Conflict, Stability and Security Fund.		-10,244,000	
(Section H) A Transfer to Cabinet Office in respect of Conflict, Stability and Security Fund.		-871,000	
(Section H) A Transfer to Department for Transport in respect of Conflict, Stability and Security Fund.		-10,783,000	
(Section H) A Transfer to Ministry of Defence in respect of Conflict, Stability and Security Fund.		-700,000	
(Section H) A Transfer to Ministry of Justice in respect of Conflict, Stability and Security Fund.		-146,000	
(Section H) A Transfer to Department of Health and Social Care in respect of Conflict, Stability and Security Fund.		-1,214,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section H) A Transfer to Department for Business, Energy & Industrial Strategy in respect of Conflict, Stability and Security Fund.		-60,000	
(Section B) A budget neutral to amend British Council imputed income.	270,000	-270,000	
(Sections F and B) A budget neutral transfer to amend Commonwealth Scholarship Commission budget.	556,000	-556,000	
(Sections B and F) A budget neutral transfer to amend Great Britain China Centre budget.	150,000	-150,000	
(Sections F and C) A budget neutral adjustment to amend British Council budget.	2,190,000	-2,190,000	
<b>Total change in Resource DEL (Voted)</b>	<b>363,546,000</b>	<b>-1,206,254,000</b>	<b>-842,708,000</b>
(Section I) A benefit to the Reserve (programme) Official Development Assistance in respect of non-voted European Union Attributed Aid.		-69,000,000	
<b>Total change in Resource DEL (Non-Voted)</b>		<b>-69,000,000</b>	<b>-69,000,000</b>
(Section J) An increase in AME in respect of non-cash items.	373,087,000		
<b>Total change in Resource AME (Voted)</b>	<b>373,087,000</b>		<b>373,087,000</b>
(Section A) A claim on the Reserve (capital) in respect of capital investment.	40,700,000		
(Section A) A claim on the Reserve (capital) in respect of IFRS 16 capital requirements.	217,452,000		
(Section A) A benefit to the Reserve (capital) in respect of HMG Support for Ukraine.		-40,000,000	
(Section C) A benefit to the Reserve (capital) in respect of British Council loan decrease.		-6,200,000	
(Section D) A benefit to the Reserve (capital) in respect of Official Development Assistance programmes - Bilateral.		-88,920,000	
(Section E) A benefit to the Reserve (capital) in respect of Official Development Assistance programmes - Multilateral.		-509,980,000	

£

<b>Changes in budgets, non-budget voted provision and cash</b>	<b>Increases</b>	<b>Reductions</b>	<b>Total</b>
(Section F) A benefit to the Reserve (capital) in respect of Official Development Assistance programmes - Financial Transactions.		-32,100,000	
(Section F) A benefit to the Reserve (capital) in respect of Official Development Assistance programmes - Research and Development.		-55,000,000	
(Section H) A switch from Resource DEL to Capital DEL in respect of Conflict, Stability and Security Fund.	5,060,000		
(Section F and K) A switch from Capital DEL to Capital CAME in respect of British International Investment.		-89,500,000	
(Section A and F) A switch from Resource DEL to Capital DEL in respect of Research and Development.	6,200,000		
(Section A) A switch from Resource DEL to Capital DEL in respect of HMG Ukraine Support.	22,000,000		
(Section F) A switch from Resource DEL to Capital DEL Official Development Assistance programmes.	121,300,000		
(Section A) A Transfer from Department for Business, Energy & Industrial Strategy in respect of Science Innovation Network.	1,508,000		
(Section F) A Transfer from Ministry of Defence in respect of Complex Risk Analytics Fund.	600,000		
(Section F) A Transfer from Department for Business, Energy & Industrial Strategy in respect of Renewable Energy Performance Platform.	10,280,000		
(Section F) A Transfer from Department for Business, Energy & Industrial Strategy in respect of Sustainable Infrastructure Programme.	40,000,000		
(Section D) A Transfer from Department for Business, Energy & Industrial Strategy in respect of Ukraine Resilience and Energy Security programme.	903,000		
(Section F) A Transfer from Department for Business, Energy & Industrial Strategy in respect of Forest, Communities and Sustainable Growth.	29,685,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) A Transfer from Security and Intelligence Agencies in respect of Nuclear Security Priorities Fund.	9,000		
(Section A) A Transfer to Department for Business, Energy & Industrial Strategy in respect of Regulatory diplomacy.		-370,000	
(Section A) A Transfer to Cabinet Office in respect of ROSA Terminals.		-520,000	
(Section A) A Transfer to Cabinet Office in respect of ROSA Meeting Rooms Hardware.		-676,000	
(Section F) A Transfer to Department for Business, Energy & Industrial Strategy in respect of UK Climate Investments.		-10,500,000	
(Section F) An increase in capital expenditure fully offset by an increase in capital receipts in respect of financial transactions.	27,484,000	-27,484,000	
<b>Total change in Capital DEL (Voted)</b>	<b>523,181,000</b>	<b>-861,250,000</b>	<b>-338,069,000</b>
(Section F and K) A switch from Capital DEL to Capital AME in respect of British International Investment.	89,500,000		
<b>Total change in Capital AME (Voted)</b>	<b>89,500,000</b>		<b>89,500,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above and movements in working capital.	1,741,409,000	-2,047,340,000	
<b>Total change in Net Cash Requirement</b>	<b>1,741,409,000</b>	<b>-2,047,340,000</b>	<b>-305,931,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-842,708,000	-69,000,000	-911,708,000
Capital	-338,069,000	-	-338,069,000
<b>Annually Managed Expenditure</b>			
Resource	373,087,000	-	373,087,000
Capital	89,500,000	-	89,500,000
<b>Total Net Budget</b>			
Resource	-469,621,000	-69,000,000	-538,621,000
Capital	-248,569,000	-	-248,569,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-305,931,000</b>		

Supplementary 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.

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## 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 II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
336,141	7,568,232	1,762	-844,470	337,903	6,723,762	2,644,554	-338,069	2,306,485
<i>Of which:</i>								
A Operating Costs, frontline diplomacy and overseas network								
335,313	1,280,864	1,762	185,076	337,075	1,465,940	279,679	240,103	519,782
B Funding for NDPBs within Departmental Group (Net)								
828	40,356	-	406	828	40,762	-	-	-
C British Council								
-	172,500	-	-6,788	-	165,712	85,875	-6,200	79,675
D Regional bilateral programmes								
-	1,726,723	-	-559,180	-	1,167,543	251,897	-88,017	163,880
E Core multilateral programmes								
-	1,724,000	-	-86,375	-	1,637,625	1,368,000	-509,980	858,020
F Centrally managed programmes								
-	1,604,210	-	-360,487	-	1,243,723	659,103	20,965	680,068
G International subscriptions, scholarships and BBC World Service								
-	279,939	-	54,140	-	334,079	-	-	-
H Conflict, Stability and Security Fund								
-	739,640	-	-71,262	-	668,378	-	5,060	5,060
<b>Non Voted Expenditure</b>								
-	621,000	-	-69,000	-	552,000	-	-	-
<i>Of which:</i>								
I European Union Attributed Aid								
-	621,000	-	-69,000	-	552,000	-	-	-
<b>Total Spending in DEL</b>								
		<b>1,762</b>	<b>-913,470</b>			<b>-338,069</b>		

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	560,666	-	373,087	-	933,753	200,000	89,500	289,500
<i>Of which:</i>								
J Other central programme and technical costs								
-	560,666	-	373,087	-	933,753	-	-	-
K British International Investment								
-	-	-	-	-	-	200,000	89,500	289,500
<b>Total Spending in AME</b>								
		-	373,087			89,500		
<b>Total for Estimate</b>								
		1,762	-540,383			-248,569		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		1,762	-471,383			-248,569		
<b>Non Voted Expenditure</b>								
		-	-69,000			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>10,450,977</b>	<b>-305,931</b>	<b>10,145,046</b>



## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
537,903	-200,000	337,903	6,867,844	-144,082	6,723,762	2,410,885	-104,400	2,306,485
<i>Of which:</i>								
A Operating Costs, frontline diplomacy and overseas network								
537,075	-200,000	337,075	1,595,808	-129,868	1,465,940	541,282	-21,500	519,782
B Funding for NDPBs within Departmental Group (Net)								
828	-	828	40,762	-	40,762	-	-	-
C British Council								
-	-	-	178,394	-12,682	165,712	79,675	-	79,675
D Regional bilateral programmes								
-	-	-	1,167,543	-	1,167,543	163,880	-	163,880
E Core multilateral programmes								
-	-	-	1,637,625	-	1,637,625	858,020	-	858,020
F Centrally managed programmes								
-	-	-	1,245,255	-1,532	1,243,723	762,968	-82,900	680,068
G International subscriptions, scholarships and BBC World Service								
-	-	-	334,079	-	334,079	-	-	-
H Conflict, Stability and Security Fund								
-	-	-	668,378	-	668,378	5,060	-	5,060
<b>Non-voted expenditure</b>								
-	-	-	552,000	-	552,000	-	-	-
<i>Of which:</i>								
I European Union Attributed Aid								
-	-	-	552,000	-	552,000	-	-	-
<b>Total Spending in DEL</b>								
<b>537,903</b>	<b>-200,000</b>	<b>337,903</b>	<b>7,419,844</b>	<b>-144,082</b>	<b>7,275,762</b>	<b>2,410,885</b>	<b>-104,400</b>	<b>2,306,485</b>

**Part II: Revised subhead detail including additional provision**

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	975,240	-41,487	933,753	289,500	-	289,500
<i>Of which:</i>								
J Other central programme and technical costs								
-	-	-	975,240	-41,487	933,753	-	-	-
K British International Investment								
-	-	-	-	-	-	289,500	-	289,500
<b>Total Spending in AME</b>								
-	-	-	975,240	-41,487	933,753	289,500	-	289,500
<b>Total for Estimate</b>								
537,903	-200,000	337,903	8,395,084	-185,569	8,209,515	2,700,385	-104,400	2,595,985
<i>Of which:</i>								
<b>Voted Expenditure</b>								
537,903	-200,000	337,903	7,843,084	-185,569	7,657,515	2,700,385	-104,400	2,595,985
<b>Non Voted Expenditure</b>								
-	-	-	552,000	-	552,000	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>9,086,039</b>	<b>-538,621</b>	<b>8,547,418</b>
<b>Net Capital Requirement</b>	<b>2,844,554</b>	<b>-248,569</b>	<b>2,595,985</b>
<b>Accruals to cash adjustments</b>	<b>-858,616</b>	<b>412,259</b>	<b>-446,357</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-41,184	-406	-41,590
Add cash grant-in-aid	41,184	406	41,590
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-400,575	36,727	-363,848
New provisions and adjustments to previous provisions	-747,067	-365,871	-1,112,938
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-34,305	21,067	-13,238
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	807,119	807,119
Use of provisions	323,331	-86,783	236,548
<b>Removal of non-voted budget items</b>	<b>-621,000</b>	<b>69,000</b>	<b>-552,000</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-621,000	69,000	-552,000
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>10,450,977</b>	<b>-305,931</b>	<b>10,145,046</b>

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

£'000

Revised  
Plans

Gross Administration Costs	537,903
<i>Less:</i>	
Administration DEL Income	-200,000
<b>Net Administration Costs</b>	<b>337,903</b>
Gross Programme Costs	9,427,133
<i>Less:</i>	
Programme DEL Income	-144,082
Programme AME Income	-41,487
Non-budget income	-3,260
<b>Net Programme Costs</b>	<b>9,238,304</b>
<b>Total Net Operating Costs</b>	<b>9,576,207</b>
<i>Of which:</i>	
Resource DEL	6,825,117
Capital DEL	1,584,049
Resource AME	1,170,301
Capital AME	-
Non-budget	-3,260
<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	-1,584,049
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	3,260
Other adjustments	552,000
<b>Total Resource Budget</b>	<b>8,547,418</b>
<i>Of which:</i>	
Resource DEL	7,613,665
Resource AME	933,753
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>8,547,418</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-344,082</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-200,000
<i>Of which:</i>	
A Operating Costs, frontline diplomacy and overseas network	-200,000
Total Administration	<u>-200,000</u>
Programme	
Sales of Goods and Services	-142,550
<i>Of which:</i>	
A Operating Costs, frontline diplomacy and overseas network	-129,868
C British Council	-12,682
Interest and Dividends	-1,532
<i>Of which:</i>	
F Centrally managed programmes	-1,532
Total Programme	<u>-144,082</u>
<b>Voted Resource AME</b>	<b>-41,487</b>
<i>Of which:</i>	
Programme	
Other Income	-41,487
<i>Of which:</i>	
J Other central programme and technical costs	-41,487
Total Programme	<u>-41,487</u>
<b>Total Voted Resource Income</b>	<b><u>-385,569</u></b>
<b>Voted Capital DEL</b>	<b>-104,400</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-21,500
<i>Of which:</i>	
A Operating Costs, frontline diplomacy and overseas network	-21,500
Repayments	-82,900
<i>Of which:</i>	
F Centrally managed programmes	-82,900
Total Programme	<u>-104,400</u>
<b>Total Voted Capital Income</b>	<b><u>-104,400</u></b>

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-1,700	-1,700	-680,604	-687,450	-682,304	-689,150
<b>Total</b>	<b>-1,700</b>	<b>-1,700</b>	<b>-680,604</b>	<b>-687,450</b>	<b>-682,304</b>	<b>-689,150</b>

### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Interest payments for the British Council loan.	-1,700	-1,700	-1,560	-1,560	-3,260	-3,260
Receipts in respect of capital sales proceeds.	-	-	-679,044	-685,890	-679,044	-685,890
<b>Total</b>	<b>-1,700</b>	<b>-1,700</b>	<b>-680,604</b>	<b>-687,450</b>	<b>-682,304</b>	<b>-689,150</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

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

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

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

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

£'000

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Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	Commonwealth and Scholarship Commission	28,224	-	28,224
B	Great Britain China Centre	350	-	350
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
<b>Total</b>		<b>41,590</b>	<b>-</b>	<b>41,590</b>

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## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Callable Capital: African Development Bank	2,694,083
Callable Capital: Asian Development Bank	2,451,972
Callable Capital: Caribbean Development Bank	101,187
Callable Capital: Inter-American Development Bank	1,312,735
Callable Capital: Multilateral Investment Guarantee Agency	62,065
Callable Capital: International Bank for Reconstruction and Development	9,339,471
Callable Capital: International Bank for Reconstruction and Development maintenance of value	52,485
Other payments to IFIs where uncertainty exists due to future performance conditions	2,477,000
Guarantee: EIB lending	208,219
Guarantee: Iraq IBRD loan guarantee	407,100
Guarantee: Jordan IBRD loan guarantee	251,800
Guarantee: Egypt IBRD loan guarantee	222,100
Guarantee: Ukraine IBRD loan guarantee	1,851,000
Guarantee: Room2Run African Development Bank loan portfolio guarantee	1,329,000
Callable Capital: PIDG GuarantCo	130,000
Cabi Pension Deficit Liability	32,259
Various legal disputes	63,847
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	243
Guarantee: Gibraltar loan guarantee	300,000

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
G	United Nations Regular Budget	68,400
G	Council of Europe	33,700
G	North Atlantic Treaty Organisation (NATO) Civil Budget	28,900
G	Organisation for Economic Co-operation and Development (OECD)	13,200
G	Commonwealth Secretariat core contribution	10,900
G	Organisation for Security and Co-operation in Europe	5,500
G	United Nations Educational, Scientific and Cultural Organisation (UNESCO)	4,800
G	United Nations Office for the Commissioner of Human Rights	1,500
G	Commonwealth Foundation	1,100



# Department for Levelling Up, Housing and Communities

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>Resource DEL (Voted) - Housing and Communities</b>			
Budget Cover Transfer from Department for Education to DLUHC Housing and Communities for UK Shared Prosperity Fund	481,000		
Budget Cover Transfer from Ministry of Justice to DLUHC Housing and Communities for the Bold Project	303,000		
Budget Cover Transfer from Home Office to DLUHC Housing and Communities for the Ukraine Task Force.	4,000,000		
Budget Cover Transfer from DLUHC: Local Government to DLUHC Housing and Communities for Office for Local Government.	1,200,000		
Budget Cover Transfer from DLUHC: Local Government to DLUHC Housing and Communities for Cyber and Digital Reform.	20,360,000		
Budget Cover Transfer from HM Treasury to DLUHC Housing and Communities for the Spatial Data Unit programme.	370,000		
Budget Cover Transfer from DLUHC Housing and Communities to Department for Education for OAK Academy.		-333,000	
Budget Cover Transfer from DLUHC Housing and Communities to Department for Education for Levelling Up White Paper on Food Education.		-1,600,000	
Budget Cover Transfer from DLUHC Housing and Communities to Ministry of Justice for HRS Accommodation Projects.		-201,000	
Budget Cover Transfer from DLUHC Housing and Communities to Home Office for New Burdens.		-1,630,000	

Budget Cover Transfer from DLUHC Housing and Communities to Northern Ireland Government for Hong Kong.	-27,000
Budget Cover Transfer from DLUHC Housing and Communities to Scottish Government for Hong Kong.	-109,000
Budget Cover Transfer from DLUHC Housing and Communities to Welsh Government for Hong Kong.	-49,000
Budget Cover Transfer from DLUHC Housing and Communities to Northern Ireland Government for Levelling Up Parks fund.	-76,000
Budget Cover Transfer from DLUHC Housing and Communities to Welsh Government for Levelling Up Parks fund.	-114,000
Budget Cover Transfer from DLUHC Housing and Communities to Scottish Government for Levelling Up Parks fund.	-190,000
Budget Cover Transfer from DLUHC Housing and Communities to Northern Ireland Government for Homes for Ukraine.	-16,645,000
Budget Cover Transfer from DLUHC Housing and Communities to Scottish Government for Homes for Ukraine.	-5,480,000
Budget Cover Transfer from DLUHC Housing and Communities to Welsh Government for Homes for Ukraine.	-61,985,000
Budget Cover Transfer from DLUHC Housing and Communities to Cabinet Office for PFI Support Services in Local Government.	-1,000,000
Budget Cover Transfer from DLUHC Housing and Communities to Cabinet Office for staff loan costs.	-200,000
Budget Cover Transfer from DLUHC Housing and Communities to Cabinet Office for Licensing Costs.	-14,000
Budget Cover Transfer from DLUHC Housing and Communities to Cabinet Office for Severance Payments.	-168,000
Budget Cover Transfer from DLUHC Housing and Communities to Department for Work and Pensions for Homelessness Prevention Grant .	-38,000
Budget Cover Transfer from DLUHC Housing and Communities to Department for Work and Pensions for Building Safety Regulator.	-6,923,000

Budget Cover Transfer from DLUHC Housing and Communities to Department of Health for Rough Sleeping Substance Misuse.		-29,993,000	
Budget Cover Transfer from DLUHC Housing and Communities to the Statistics Board for SDU - ONS Programme.		-2,500,000	
Budget change relating to cash charge .		-534,000	
Surrender in respect of National Insurance Contributions.		-990,000	
Reserve Claim from HM Treasury for UK Community Renewal Fund.	41,186,000		
Reserve Claim from HM Treasury for Hong Kong.	9,346,000		
Reserve Claim from HM Treasury for Community Ownership Fund.	2,080,000		
Reserve Claim from HM Treasury for expected credit losses.	129,805,000		
Reserve Claim from HM Treasury for Homes for Ukraine.	1,329,200,000		
Surrender in respect of Resource Budget.		-121,067,000	
<b>Total change in Resource DEL (Voted) - Housing and Communities</b>	<b>1,538,331,000</b>	<b>-251,866,000</b>	<b>1,286,465,000</b>
<b>Resource DEL (Voted) - Local Government</b>			
Budget Cover Transfer from DLUHC Local Government to DLUHC Main for Oflog.		-1,200,000	
Budget Cover Transfer from DLUHC Local Government to DLUHC Main for Cyber and Digital Modernisation.		-20,360,000	
Decrease from DLUHC Local Government to HM Treasury for Green Business rates.		-21,700,000	
Decrease from DLUHC Local Government to HM Treasury for the City of London Offset.		-12,064,000	
Reserve Claim in respect of BR New burdens.	40,000,000		
Reserve Claim in respect of Council Tax Rebate new burdens.	100,000,000		
Reserve Claim in respect of CT Rebate spotlight costs.	1,350,000		
<b>Total change in Resource DEL (Voted) - Local Government</b>	<b>141,350,000</b>	<b>-55,324,000</b>	<b>86,026,000</b>

**Resource AME (Voted)**

Increase in AME Budget for Financial Instruments and Assets.	276,196,000		
Increase in AME Budget for Provisions and Pensions.	414,732,000		
Increase for Levy payments.	200,000,000		
Increase for BRR outturn.	821,432,000		
Increase for Local share.	252,717,000		
Increase for CT Rebates main and discretionary outturn.	25,000,000		
Increase for Sales, fees and charges outturn.	10,000,000		
Increase for BRR contingency.	150,000,000		
Decrease for Business Rates Relief outturn income.		-3,474,642,000	
Decrease for CT Rebates main and discretionary outturn income.		-50,000,000	
<b>Total change in Resource AME (Voted)</b>	<b>2,150,077,000</b>	<b>-3,524,642,000</b>	<b>-1,374,565,000</b>

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

Budget Cover Transfer from DLUHC Housing and Communities to Department for Work and Pensions for Building Safety Regulator.		-1,523,000	
Budget Cover Transfer from DLUHC Housing and Communities to Department of Health for Rough Sleeping Substance Misuse.		-300,000	
Budget Cover Transfer from DLUHC Housing and Communities to The Statistics Board for the Spatial Data Unit.		-5,349,000	
Budget Cover Transfer from DLUHC Housing and Communities to Department for Transport to fund feasibility Evaluation study.		-42,000	
Budget Cover Transfer from DLUHC Housing and Communities to Ministry of Justice to fund Blackpool Court.		-1,250,000	
Budget Cover Transfer from DLUHC Housing and Communities to Department for Environment, Food and Rural Affairs for Nutrient Neutrality.		-5,000,000	

Budget Cover Transfer from DLUHC Housing and Communities to Northern Ireland for Levelling up Parks.		-266,000	
Budget Cover Transfer from DLUHC Housing and Communities to the Welsh Government for Levelling up Parks.		-400,000	
Budget Cover Transfer from DLUHC Housing and Communities to Scottish Government for Levelling up Parks.		-667,000	
Budget Cover Transfer from Department for Business Innovation and Skills to DLUHC Housing and Communities to Department for English Housing Survey.	1,000,000		
Budget Cover Transfer from Ministry of Justice to DLUHC Housing and Communities to Department for the Bold programme.	204,000		
Budget Cover Transfer from Department for Environment, Food and Rural Affairs to DLUHC Housing and Communities for Levelling up Parks.	2,000,000		
Reserve Claim from HM Treasury to for Levelling Up Fund.	300,000,000		
Reserve Claim from HM Treasury for Freeports.	34,033,000		
Reserve Claim from HM Treasury for Community Ownership Fund.	8,001,000		
Surrender in respect of Capital Grant Budget.		-830,166,000	
Surrender in respect of Capital Financial Transactions Budget.		-1,197,036,000	
Reprofile from 2022-23 into 2023-24.		-492,999,000	
Reprofile from 2022-23 into 2024-25.		-249,000,000	
Public Sector Land Flexibility	10,000,000		
<b>Total change in Capital DEL (Voted) - Housing and Communities</b>	<b>355,238,000</b>	<b>-2,783,998,000</b>	<b>-2,428,760,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.		-4,454,598,000	
<b>Total change in Net Cash Requirement</b>		<b>-4,454,598,000</b>	<b>-4,454,598,000</b>



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit - Housing and Communities</b>			
Resource	1,286,465,000	-	1,286,465,000
Capital	-2,428,760,000	-	-2,428,760,000
<b>Departmental Expenditure Limit - Local Government</b>			
Resource	86,026,000	-	86,026,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-1,374,565,000	-	-1,374,565,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-2,074,000	-	-2,074,000
Capital	-2,428,760,000	-	-2,428,760,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>-4,454,598,000</b>		

Supplementary 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 Communities:**Expenditure arising from:

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

Supporting local economies across the United Kingdom to boost productivity and deliver inclusive growth for all our communities, cultural institutions and society in general; economic growth and devolving powers and responsibilities at a local level; European Union (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.

## Part II: Changes Proposed

£'000

	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
1	2	3	4	5	6				
<b>Spending in DEL - Housing and Communities</b>									
<b>Voted Expenditure</b>									
	343,235	2,749,318	-1,073	1,287,538	342,162	4,036,856	9,583,853	-2,428,760	7,155,093
<i>Of which:</i>									
A Local Government and Public Services									
	-	152,589	-	1,259,476	-	1,412,065	131,433	-21,498	109,935
B Housing and Planning									
	-	1,557,648	-	55,569	-	1,613,217	1,999,741	-453,685	1,546,056
C Local Growth and Devolution									
	-	560,014	-	-22,015	-	537,999	1,059,249	562,439	1,621,688
D Elections, Union and Constitution									
	-	29,516	-	2,494	-	32,010	-	9,800	9,800
E Supporting Families									
	-	208,900	-	-1,435	-	207,465	750	-410	340
F Research, Data and Trading Funds									
	-	7,200	-	9,330	-	16,530	9,300	1,235	10,535
G DLUHC Staff, Building and Infrastructure Costs									
	257,314	2,059	9,101	21,305	266,415	23,364	13,444	9,640	23,084
H Local Government and Public Services (ALB)(Net)									
	18,241	-	-282	-	17,959	-	1,869	-1,012	857
I Housing and Planning (ALB)(Net)									
	67,680	142,444	-9,892	51,762	57,788	194,206	6,368,067	-2,535,269	3,832,798
<i>Departmental Unallocated Provision</i>									
	-	88,948	-	-88,948	-	-	-	-	-
<b>Total Spending in DEL - Housing and Communities</b>									
			<b>-1,073</b>	<b>1,287,538</b>				<b>-2,428,760</b>	
<b>Spending in DEL - Local Government</b>									
<b>Voted Expenditure</b>									
	-	11,765,870	-	86,026	-	11,851,896	-	-	-
<i>of which:</i>									
L Other Grants and Payments									
	-	10,006,342	-	86,026	-	10,092,368	-	-	-
<b>Total Spending in DEL - Local Government</b>									
			<b>-</b>	<b>86,026</b>				<b>-</b>	

**Part II: Changes Proposed**

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	15,097,975	-	-1,374,565	-	13,723,410	-	-	-
<i>Of which:</i>								
N Local Government and Public Services								
-	-19,254	-	408,872	-	389,618	-	-	-
O Housing and Planning								
-	106,367	-	15,511	-	121,878	-	-	-
P Local Growth and Devolution								
-	5,000	-	10,000	-	15,000	-	-	-
Q DLUHC Staff, Building and Infrastructure Costs								
-	-168	-	-1,499	-	-1,667	-	-	-
R Non-Domestic Rates Outturn Adjustments								
-	350,000	-	-215,000	-	135,000	-	-	-
S Local Government and Public Services (ALB)(Net)								
-	-1,716	-	6,807	-	5,091	-	-	-
T Housing and Planning (ALB)(Net)								
-	1,477,926	-	251,237	-	1,729,163	-	-	-
U Business Rates Retention								
-	13,179,820	-	-1,850,493	-	11,329,327	-	-	-
<b>Total Spending in AME</b>								
		-	-1,374,565					
<b>Total for Estimate</b>								
		-1,073	-1,001			-2,428,760		
<i>of which:</i>								
<b>Voted Expenditure</b>								
		-1,073	-1,001			-2,428,760		
<b>Non-Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>32,242,272</b>	<b>-4,454,598</b>	<b>27,787,674</b>

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in DEL - Housing and Communities</b>								
<b>Voted Expenditure</b>								
352,795	-10,633	342,162	4,049,033	-12,177	4,036,856	7,178,378	-23,285	7,155,093
<i>Of which:</i>								
A Local Government and Public Services								
-	-	-	1,412,065	-	1,412,065	129,230	-19,295	109,935
B Housing and Planning								
-	-	-	1,625,394	-12,177	1,613,217	1,550,046	-3,990	1,546,056
C Local Growth and Devolution								
-	-	-	537,999	-	537,999	1,621,688	-	1,621,688
D Elections, Union and Constitution								
-	-	-	32,010	-	32,010	9,800	-	9,800
E Supporting Families								
-	-	-	207,465	-	207,465	340	-	340
F Research, Data and Trading Funds								
-	-	-	16,530	-	16,530	10,535	-	10,535
G DLUHC Staff, Building and Infrastructure Costs								
277,048	-10,633	266,415	23,364	-	23,364	23,084	-	23,084
H Local Government and Public Services (ALB)(Net)								
17,959	-	17,959	-	-	-	857	-	857
I Housing and Planning (ALB)(Net)								
57,788	-	57,788	194,206	-	194,206	3,832,798	-	3,832,798
<i>Departmental Unallocated Provision</i>								
-	-	-	-	-	-	-	-	-
<b>Non-Voted Expenditure</b>								
-	-	-	7,700	-	7,700	-	-	-
<i>Of which:</i>								
J Elections								
-	-	-	7,700	-	7,700	-	-	-
<b>Total Spending in DEL - Housing and Communities</b>								
<b>352,795</b>	<b>-10,633</b>	<b>342,162</b>	<b>4,056,733</b>	<b>-12,177</b>	<b>4,044,556</b>	<b>7,178,378</b>	<b>-23,285</b>	<b>7,155,093</b>

## Part II: Revised subhead detail including additional provision

£'000

						Revised Plans		
Administration			Resources			Capital		
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in DEL - Local Government</b>								
<b>Voted Expenditure</b>								
-	-	-	11,851,896	-	11,851,896	-	-	-
<i>Of which:</i>								
K Revenue Support Grant								
-	-	-	1,672,058	-	1,672,058	-	-	-
L Other Grants and Payments								
-	-	-	10,092,368	-	10,092,368	-	-	-
M Business Rates Retention								
-	-	-	87,470	-	87,470	-	-	-
<b>Total Spending in DEL - Local Government</b>								
-	-	-	11,851,896	-	11,851,896	-	-	-
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-	-	19,873,148	-6,149,738	13,723,410	-	-	-
<i>of which:</i>								
N Local Government and Public Services								
-	-	-	389,618	-	389,618	-	-	-
O Housing and Planning								
-	-	-	121,878	-	121,878	-	-	-
P Local Growth and Devolution								
-	-	-	15,000	-	15,000	-	-	-
Q DLUHC Staff, Building and Infrastructure Costs								
-	-	-	-1,667	-	-1,667	-	-	-
R Non-Domestic Rates Outturn Adjustments								
-	-	-	185,000	-50,000	135,000	-	-	-
S Local Government and Public Services (ALB)(Net)								
-	-	-	5,091	-	5,091	-	-	-
T Housing and Planning (ALB)(Net)								
-	-	-	1,729,163	-	1,729,163	-	-	-
U Business Rates Retention								
-	-	-	17,429,065	-6,099,738	11,329,327	-	-	-
<b>Total Spending in AME</b>								
-	-	-	19,873,148	-6,149,738	13,723,410	-	-	-
<b>Total for Estimate</b>								
352,795	-10,633	342,162	35,781,777	-6,161,915	29,619,862	7,178,378	-23,285	7,155,093
<i>of which:</i>								
<b>Voted Expenditure</b>								
352,795	-10,633	342,162	35,774,077	-6,161,915	29,612,162	7,178,378	-23,285	7,155,093
<b>Non-Voted Expenditure</b>								
-	-	-	7,700	-	7,700	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>29,964,098</b>	<b>-2,074</b>	<b>29,962,024</b>
<b>Net Capital Requirement</b>	<b>9,583,853</b>	<b>-2,428,760</b>	<b>7,155,093</b>
<b>Accruals to cash adjustments</b>	<b>-7,297,979</b>	<b>-2,023,764</b>	<b>-9,321,743</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-8,074,511	2,236,649	-5,837,862
Add cash grant-in-aid	4,329,346	-2,349,375	1,979,971
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-146,871	-790	-147,661
New provisions and adjustments to previous provisions	-304	-415,617	-415,921
Departmental Unallocated Provision	-88,948	88,948	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-11,409,138	-420,822	-11,829,960
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	8,072,925	-1,155,357	6,917,568
Use of provisions	19,522	-7,400	12,122
<b>Removal of non-voted budget items</b>	<b>-7,700</b>	<b>-</b>	<b>-7,700</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-7,700	-	-7,700
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>32,242,272</b>	<b>-4,454,598</b>	<b>27,787,674</b>



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

	£'000
	Revised Plans
Gross Administration Costs	325,592
<i>Less:</i>	
Administration DEL (Housing and Communities) Income	-10,633
Administration DEL (Local Government) Income	-
<b>Net Administration Costs</b>	<b>314,959</b>
Gross Programme Costs	38,305,131
<i>Less:</i>	
Programme DEL (Housing and Communities) Income	-12,177
Programme DEL (Local Government) Income	-
Programme AME Income	-6,149,738
Non-budget income	-185,817
<b>Net Programme Costs</b>	<b>31,957,399</b>
<b>Total Net Operating Costs</b>	<b>32,272,358</b>
<i>Of which:</i>	
Resource DEL (Housing and Communities)	4,356,733
Resource DEL (Local Government)	11,851,896
Capital DEL (Housing and Communities)	4,765,115
Capital DEL (Local Government)	-
Resource AME	13,763,217
Capital AME	-
Non-budget	-2,464,603
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-2,300,512
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in SoCNE	2,464,603
Other adjustments	-2,474,425
<b>Total Resource Budget</b>	<b>29,962,024</b>

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

£'000

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Revised  
Plans

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*Of which:*

Resource DEL (Housing and Communities)	4,386,718
Resource DEL (Local Government)	11,851,896
Resource AME	13,723,410

*Adjustments to include:*

Grants to devolved administrations	-
Prior period adjustments	-

*Adjustments to remove:*

Consolidated Fund Extra Receipts in the resource budget	-
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Other adjustments	-
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<b>Total Resource (Estimate)</b>	<b>29,962,024</b>
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## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

<b>Voted Resource DEL - Housing and Communities</b>	<b>-22,810</b>
<i>Of which:</i>	
Administration	
Other Income	-10,633
<i>Of which:</i>	
G DLUHC Staff, Building and Infrastructure Costs	-10,633
Total Administration	<u>-10,633</u>
Programme	
Sales of Goods and Services	-12,177
<i>Of which:</i>	
B Housing and Planning	-12,177
Total Programme	<u>-12,177</u>
<b>Voted Resource AME</b>	<b>-6,149,738</b>
<i>Of which:</i>	
Programme	
Other Grants	-6,149,738
<i>Of which:</i>	
R Non-Domestic Rates Outturn Adjustments	-50,000
U Business Rates Retention	-6,099,738
Total Programme	<u>-6,149,738</u>
<b>Total Voted Resource Income</b>	<b><u>-6,172,548</u></b>
<b>Voted Capital DEL - Housing and Communities</b>	<b>-23,285</b>
<i>Of which:</i>	
Programme	
Repayments	-23,285
<i>Of which:</i>	
A Local Government and Public Services	-19,295
B Housing and Planning	-3,990
Total Programme	<u>-23,285</u>
<b>Total Voted Capital Income</b>	<b><u>-23,285</u></b>

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

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

£'000

	Current Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-2,461,038	-2,461,038	-3,565	-3,565	-2,464,603	-2,464,603
<b>Total</b>	<b>-2,461,038</b>	<b>-2,461,038</b>	<b>-3,565</b>	<b>-3,565</b>	<b>-2,464,603</b>	<b>-2,464,603</b>

### Detailed description of CFER sources

£'000

	Current Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Capital Pooled Housing Receipts	-183,000	-183,000	-2,817	-2,817	-185,817	-185,817
HCA Housing Supply: Help to Buy	-2,272,311	-2,272,311	153	153	-2,272,158	-2,272,158
HCA Housing Supply: First Buy	-5,727	-5,727	-901	-901	-6,628	-6,628
<b>Total</b>	<b>-2,461,038</b>	<b>-2,461,038</b>	<b>-3,565</b>	<b>-3,565</b>	<b>-2,464,603</b>	<b>-2,464,603</b>

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Sarah Healey

**Executive Agency Accounting Officers:**

Paul Morrison 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 of Social Housing

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
H	Commission for Local Administration in England	12,920	574	12,933
H	Valuation Tribunal Service	5,039	283	5,302
I	Homes England	241,198	3,830,709	1,950,359
I	The Housing Ombudsman	60	1,139	69
I	The Leasehold Advisory Service	1,752	-	1,694
I	Regulator of Social Housing	8,984	950	9,614
S	Commission for Local Administration in England	3,599	-	-
S	Valuation Tribunal Service	1,492	-	-
T	Homes England	1,733,455	-	-
T	The Housing Ombudsman	-4,537	-	-
T	Regulator of Social Housing	245	-	-
<b>Total</b>		<b>2,004,207</b>	<b>3,833,655</b>	<b>1,979,971</b>

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

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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.

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## Part III: Note J - Staff Benefits

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The Exceptional Performance and Instant Reward Scheme is open to all 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 pay bill. 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.	118
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
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 2022, 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	64
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.	243
Estimated £2.5 million self-correction to the European Regional Development Fund (ERDF) programme to reduce the total error rate below 2% following the European Commission audit.	2,500

## Part III: Note K - Contingent Liabilities

### Nature of liability

£'000

#### **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:**

Professional Indemnity Insurance (PII) Scheme – The department provides state backing to an insurer who administers PII policies for qualified professionals to enable them to access the indemnity cover they need to undertake EWS1 assessments. The cost of the scheme, including the expected losses, will be offset through premiums. This will be recognised on the Statement of Financial Position. The contingent liability is unlimited because there is no theoretical cap on the size of claims that could be made. However, the risk is limited by the number of buildings, the number of EWS1 assessments, insurance only being issued to qualified professionals and audit of the certificates.

The department operates two guarantee schemes for the affordable housing sector (AHGS). The AHGS 2013 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, with £3.2 billion drawn down. A financial guarantee against the 2013 scheme has been recognised in the Statement of Financial Position with a value of £19.4 million. A second scheme was launched in 2020, guaranteeing debt of no more than £3 billion. At 30 September 2022, £448.5 million of borrowing had been approved, with £398.5 million drawn down. The financial guarantee in the Statement of Financial Position had a value of £0.

The department has provided a guarantee scheme for the private rented sector, guaranteeing debt of no more than £3.5 billion. At 30 September 2022, the department has approved borrowing of circa £1.8 billion of which £1.5 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 with a value of £81.5 million.

On the 7 May 2019, the department launched the ENABLE Build guarantee scheme, guaranteeing debt of no more than £1 billion. At 30 September 2022, £176 million 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 with a value of £45,000.

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.

## 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
<p>An indemnity to Returning Officers for UK Parliamentary elections; for the purposes of UK Parliamentary elections, Returning Officers and Acting Returning Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The indemnity is to cover the costs of any claims against them, which are not covered under the existing insurance policies that Returning Officers hold. The indemnity will cover costs arising in relation to UK Parliamentary elections including by-elections, where the date of the poll is on or before the 1 May 2024.</p>	Unquantifiable
<p>An indemnity to Police Area Returning Officers and Local Returning Officers for the Police and Crime Commissioner elections held on 6 May 2021. For the purposes of Police and Crime Commissioner elections, Police Area Returning Officers and Local Returning Officers throughout England and Wales are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The indemnity is to cover the costs of any claims against them, which are not covered under any existing insurance policies that Police Area Returning Officers and Local Returning Officers hold. The Department will also certificate the Returning Officers under The Employers' Liability (Compulsory Insurance) Regulations 1998 in respect of any liability to their employees. The indemnity and certificate will remain in place to provide cover to Police Area Returning Officers and Local Returning Officers for any by-elections that are held prior to the next scheduled Police and Crime Commissioner elections on 2 May 2024.</p>	Unquantifiable

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## Part III: Note K - Contingent Liabilities

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Nature of liability	£'000
<p>An indemnity to Petition Officers for any Recall Petition that may be held between the date the indemnity came into force, 8 June 2016, and 6 May 2024; for the purposes of Recall Petitions, Petition Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at signing locations to recall petition complaints, challenging the outcome of a petition and associated legal costs. The Cabinet Office has not provided an indemnity for Petition Officers previously as the Recall Petition legislation came into effect only in 2015. This follows the same process where the Cabinet Office has provided an indemnity to Returning Officers for the UK Parliamentary elections in May 2015, as well as all other recent electoral events. The indemnity is to cover the costs of any claims against Petition Officers, which are not otherwise recoverable under the charges provisions contained in paragraph 3 of Schedule 1 to the Recall of MPs Act 2015.</p>	Unquantifiable



# Department for Transport

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section A- Tolloed Crossings : Reallocation of Dartford depreciation budget from Section N-Central Administration.	35,476,000		
Section B- Local Authority Transport: reduction in spend that will be reallocated internally		-14,853,000	
Section C-National Highways (Net): Additional depreciation resulting from high inflation and pressure from DBFO contracts.	306,464,000		
Section D -Funding Of Other ALBs (Net) - underspends that will be reallocated internally to fund pressures elsewhere		-5,422,000	
Section E - Other Railways: Underspend due to delays in Rail Workforce Reform Programme.		-133,695,000	
Section F - Sustainable Travel - increase in cost that will be managed internally	3,075,000		
Section G -Bus Subsidies & Concessionary Fares: extension of the Bus Recovery Grant to March 2023 and the announcement of the £2 Bus Fare Cap	141,019,000		
Section H - GLA Transport Grants: Reserve support provided by HMT to reflect the funding agreed in the TfL longer-term funding deal	227,940,000		
Section I - Crossrail: Reversing a technical adjustment that was done in the Main Estimate to correct an erroneous classification between RDEL and CDEL in the SR21 settlement.		-203,243,000	
Section J - Aviation, Maritime, Security And Safety: Various reductions related to delayed works and reduced costs in Aviation programmes and schemes		-41,089,000	
Section K - Maritime And Coastguard Agency : Oil spillage and inflationary costs, all managed internally	9,931,000		
Section L - Motoring Agencies: better than expected Agency income and lower expenditure has improved the net position		-40,107,000	
Section M -Science, Research And Support Functions - Increases in funding requirements that will be managed internally	223,000		
Section N - Central Administration: Reallocation of Dartford depreciation budget to Section A- Tolloed Crossings.		-42,780,000	

Section O - Support For Passenger Rail Services: Increased subsidies required by Train Operating Companies (TOC's) due to ongoing high levels of industrial action reducing operator revenues.	56,753,000		
Section P -High Speed Rail: non-cash funding for downwards revaluation of land & property assets which are accounted for as inventory, offset by cash savings.	30,951,000		
Section Q - Transport Development Fund; in-year underspend resulting from delays to programmes leading to a reprofiling of spend across the Spending Review period.		-16,320,000	
Section R - High Speed Two Limited (net) - small reduction in spend, that will be reallocated internally		-1,117,000	
Section S - East West Rail Company Limited (net): Underspends due to delays to key decisions.		-28,626,000	
Section T - Network Rail (Net): Additional depreciation resulting from higher than forecast inflation.	1,180,482,000		
<b>Total change in Resource DEL (Voted)</b>	<b>1,992,314,000</b>	<b>-527,252,000</b>	<b>1,465,062,000</b>
Section U - Funding Of ALBs (Net) - increase in cost that will be managed internally	4,104,000		
<b>Total change in Resource DEL (Non-Voted)</b>	<b>4,104,000</b>		<b>4,104,000</b>
Section W - Network Rail (net): small projected increase in NR AME requirement. Has been managed internally	6,109,000		
Section X - Funding of Other ALBs (net): Review of utilisation of provisions in ATTF	4,985,000		
Section Y - Other Railways: Projected increase in non-cash costs due to changes in economic variables and associated impact on market values during the year.	1,071,278,000		
Section AA - Maritime & Coastguard Agency: Change in market value assessment of freehold assets prior to transfer to the Property Agency.	12,150,000		
Section AB - Motoring Agencies. Review of utilisation of provisions	3,251,000		
Section AD - High Speed Rail. Review of utilisation of provisions in relation to L&P spend		-471,000	
Section AF - East West Rail Company Limited (net). Reduction after reviewing the level of new provisions.		-500,000	
<b>Total change in Resource AME (Voted)</b>	<b>1,097,773,000</b>	<b>-971,000</b>	<b>1,096,802,000</b>
Section AG - Funding of Other ALBs (net). Review of utilisation of provisions.	3,199,000		
<b>Total change in Resource AME (Non-Voted)</b>	<b>3,199,000</b>		<b>3,199,000</b>
Section A- Tolled Crossings : small variation in spend, covered internally	585,000		
Section B- Local Authority Transport: Underspends on the MRN/LLM programme due to delays in schemes amid political uncertainty and financial uncertainty from inflation.		-158,545,000	

Section C-National Highways (Net): Underspends driven by Development Consent Order delays impacting spend on enhancements. And £175m of funding used towards the wider government announcement for Ukraine support		-532,194,000	
Section D -Funding Of Other ALBs (Net): Reassessment during the year by British Transport Police of its Capital DEL requirements relating to Leases in-scope of IFRS 16.		-29,400,000	
Section E - Other Railways. Small reduction in spend, this has been reallocated internally to manage pressures elsewhere		-6,338,000	
Section F - Sustainable Travel: underspend on demand led grants: existing grants ending earlier than planned and new grants taking longer than anticipated to set up. And a reduction in the funding required from LAs in respect to their air quality schemes		-201,652,000	
Section G -Bus Subsidies & Concessionary Fares: reduced spending on the Zero Emission Bus Programme		-17,776,000	
Section H - GLA Transport Grants. Reserve Claim provided by HMT to reflect the funding agreed in the TfL longer-term funding deal	584,562,000		
Section I - Crossrail. Increases in funding requirements that will be managed by DfT	1,017,000		
Section J - Aviation, Maritime, Security And Safety. Increase is from additional budget for Trust Ports External Borrowing from the Reserve	49,794,000		
Section K - Maritime And Coastguard Agency: Underspends against the planned investment in Coastguard infrastructure.		-38,850,000	
Section L - Motoring Agencies: delays in capital programmes and fleet procurement		-13,155,000	
Section M -Science, Research And Support Functions. Savings identified that have been reallocated internally to manage pressures elsewhere		-2,844,000	
Section N - Central Administration. Savings identified that have been reallocated internally to manage pressures elsewhere		-110,000	
Section O - Support For Passenger Rail Services: Uplift to reflect Rail Capital expenditure with no impact on total spending.	178,838,000		
Section P -High Speed Rail. Underspends and deferral of HS2 Land and Property spend, this has been offset against the pressure on HS2 construction		-491,265,000	
Section Q - Transport Development Fund: Underspend due to delays in Transforming Cities Fund Programme .		-348,450,000	
Section R - High Speed Two Limited (net) - pressures on construction costs predominantly driven by inflation	1,807,054,000		
Section S - East West Rail Company Limited (net). Underspend identified that have been reallocated internally		-129,000	
Section T - Network Rail (Net). Underspends on enhancements. And £85m of funding used towards the wider government announcement for Ukraine support		-320,349,000	
<b>Total change in Capital DEL (Voted)</b>	<b>2,621,850,000</b>	<b>-2,161,057,000</b>	<b>460,793,000</b>



Section U - Funding Of ALBs (Net): Reprofiting of the Northern Lighthouse Board and Trinity House vessel replacement programmes into next year.		-19,326,000	
<b>Total change in Capital DEL (Non-Voted)</b>		<b>-19,326,000</b>	<b>-19,326,000</b>
Section AD -High Speed Rail: slower utilisation of capital provisions than anticipated in the Main Estimate.	245,999,000		
Section AE - High Speed Two Limited (net). Use of capital provisions	5,000,000		
Section AF - East West Rail Company Limited (net). Small change in AME requirement		-999,000	
<b>Total change in Capital AME (Voted)</b>	<b>250,999,000</b>	<b>-999,000</b>	<b>250,000,000</b>
	920,067,000		
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in creditors.			
<b>Total change in Net Cash Requirement</b>	<b>920,067,000</b>		<b>920,067,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,465,062,000	4,104,000	1,469,166,000
Capital	460,793,000	-19,326,000	441,467,000
<b>Annually Managed Expenditure</b>			
Resource	1,096,802,000	3,199,000	1,100,001,000
Capital	250,000,000	-	250,000,000
<b>Total Net Budget</b>			
Resource	2,561,864,000	7,303,000	2,569,167,000
Capital	710,793,000	-19,326,000	691,467,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement</b>	<b>920,067,000</b>		

Supplementary 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

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### **Annually Managed Expenditure:**

#### Expenditure arising from:

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

#### Income arising from:

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

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

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
374,745	16,231,713	-3,815	1,468,877	370,930	17,700,590	20,127,410	460,793	20,588,203
<i>Of which:</i>								
A Tolled Crossings								
-	-145,048	-	35,476	-	-109,572	675	585	1,260
B Local Authority Transport								
-	377,028	-	-14,853	-	362,175	1,481,232	-158,545	1,322,687
C National Highways (net)								
45,000	2,451,967	-	306,464	45,000	2,758,431	3,745,700	-532,194	3,213,506
D Funding of Other ALBs (net)								
980	-30,744	100	-5,522	1,080	-36,266	54,800	-29,400	25,400
E Other Railways								
-	389,287	-	-133,695	-	255,592	132,772	-6,338	126,434
F Sustainable Travel								
-	154,797	-	3,075	-	157,872	758,717	-201,652	557,065
G Bus Subsidies & Concessionary Fares								
-	670,247	-	141,019	-	811,266	216,560	-17,776	198,784
H GLA Transport Grants								
-	202,112	-	227,940	-	430,052	3,868	584,562	588,430
I Crossrail								
-	175,500	-	-203,243	-	-27,743	107,000	1,017	108,017
J Aviation, Maritime, Security and Safety								
-	142,325	-	-41,089	-	101,236	56,959	49,794	106,753
K Maritime and Coastguard Agency								
8,281	397,956	-614	10,545	7,667	408,501	77,251	-38,850	38,401
L Motoring Agencies								
-	113,591	-	-40,107	-	73,484	73,324	-13,155	60,169
M Science, Research and Support Functions								
-	30,980	-	223	-	31,203	19,432	-2,844	16,588
N Central Administration								
317,003	75,003	-1,607	-41,173	315,396	33,830	48,505	-110	48,395
O Support for Passenger Rail Services								
-	2,736,704	-	56,753	-	2,793,457	4,000	178,838	182,838
P High Speed Rail								
-	70,690	-	30,951	-	101,641	720,440	-491,265	229,175
Q Transport Development Fund								
-	66,620	-	-16,320	-	50,300	1,415,800	-348,450	1,067,350
R High Speed Two Limited (net)								
3,143	48,785	-1,526	409	1,617	49,194	5,011,494	1,807,054	6,818,548
S East West Rail Company Limited (net)								
338	98,892	-168	-28,458	170	70,434	250	-129	121
T Network Rail (net)								
-	8,205,021	-	1,180,482	-	9,385,503	6,198,631	-320,349	5,878,282

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Non Voted Expenditure</b>								
-3,416	15,220	3,455	649	39	15,869	19,400	-19,326	74
<i>Of which:</i>								
U Funding of Other ALBs (net)								
-3,416	15,220	3,455	649	39	15,869	19,400	-19,326	74
<b>Total Spending in DEL</b>								
		-360	1,469,526				441,467	
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	4,981,239	-	1,096,802	-	6,078,041	-326,989	250,000	-76,989
<i>Of which:</i>								
W Network Rail (net)								
-	4,536,885	-	6,109	-	4,542,994	-	-	-
X Funding of Other ALBs (net)								
-	111,809	-	4,985	-	116,794	-	-	-
Y Other Railways								
-	231,502	-	1,071,278	-	1,302,780	-	-	-
AA Maritime and Coastguard Agency								
-	1,000	-	12,150	-	13,150	-	-	-
AB Motoring Agencies								
-	-5,391	-	3,251	-	-2,140	-	-	-
AD High Speed Rail								
-	-	-	-471	-	-471	-354,656	245,999	-108,657
AE High Speed Two Limited (net)								
-	-	-	-	-	-	-	5,000	5,000
AF East West Rail Company Limited (net)								
-	500	-	-500	-	-	1,000	-999	1
<b>Non Voted Expenditure</b>								
-	-5,052	-	3,199	-	-1,853	-	-	-
<i>Of which:</i>								
AG Funding of Other ALBs (net)								
-	-5,052	-	3,199	-	-1,853	-	-	-
<b>Total Spending in AME</b>								
		-	1,100,001				250,000	
<b>Total for Estimate</b>								
		-360	2,569,527				691,467	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-3,815	2,565,679				710,793	
<b>Non Voted Expenditure</b>								
		3,455	3,848				-19,326	

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## Part II: Changes Proposed

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	£'000		
	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>31,810,524</b>	<b>920,067</b>	<b>32,730,591</b>

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## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>									
<b>Resources</b>						<b>Capital</b>			
<b>Administration</b>		<b>Programme</b>							
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
382,695	-11,765	370,930	19,344,417	-1,643,827	17,700,590	20,887,589	-299,386	20,588,203	
<i>Of which:</i>									
A Tolled Crossings									
-	-	-	38,444	-148,016	-109,572	1,260	-	1,260	
B Local Authority Transport									
-	-	-	362,236	-61	362,175	1,371,187	-48,500	1,322,687	
C National Highways (net)									
45,000	-	45,000	2,758,431	-	2,758,431	3,213,506	-	3,213,506	
D Funding of Other ALBs (net)									
1,080	-	1,080	-36,266	-	-36,266	25,400	-	25,400	
E Other Railways									
-	-	-	598,153	-342,561	255,592	126,434	-	126,434	
F Sustainable Travel									
-	-	-	163,274	-5,402	157,872	557,212	-147	557,065	
G Bus Subsidies & Concessionary Fares									
-	-	-	816,066	-4,800	811,266	198,784	-	198,784	
H GLA Transport Grants									
-	-	-	430,052	-	430,052	588,430	-	588,430	
I Crossrail									
-	-	-	1,058	-28,801	-27,743	260,017	-152,000	108,017	
J Aviation, Maritime, Security and Safety									
-	-	-	159,506	-58,270	101,236	106,753	-	106,753	
K Maritime and Coastguard Agency									
8,254	-587	7,667	425,176	-16,675	408,501	38,401	-	38,401	
L Motoring Agencies									
-	-	-	1,067,781	-994,297	73,484	65,908	-5,739	60,169	
M Science, Research and Support Functions									
-	-	-	31,409	-206	31,203	16,588	-	16,588	
N Central Administration									
326,574	-11,178	315,396	55,469	-21,639	33,830	141,395	-93,000	48,395	
O Support for Passenger Rail Services									
-	-	-	2,793,958	-501	2,793,457	182,838	-	182,838	
P High Speed Rail									
-	-	-	124,239	-22,598	101,641	229,175	-	229,175	
Q Transport Development Fund									
-	-	-	50,300	-	50,300	1,067,350	-	1,067,350	
R High Speed Two Limited (net)									
1,617	-	1,617	49,194	-	49,194	6,818,548	-	6,818,548	
S East West Rail Company Limited (net)									
170	-	170	70,434	-	70,434	121	-	121	

**Part II: Revised subhead detail including additional provision**

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>		<b>Programme</b>						
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>T Network Rail (net)</b>								
-	-	-	9,385,503	-	9,385,503	5,878,282	-	5,878,282
<b>Non-voted expenditure</b>								
39	-	39	15,869	-	15,869	74	-	74
<i>Of which:</i>								
<b>U Funding of Other ALBs (net)</b>								
39	-	39	15,869	-	15,869	74	-	74
<b>Total Spending in DEL</b>								
<b>382,734</b>	<b>-11,765</b>	<b>370,969</b>	<b>19,360,286</b>	<b>-1,643,827</b>	<b>17,716,459</b>	<b>20,887,663</b>	<b>-299,386</b>	<b>20,588,277</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	6,225,176	-147,135	6,078,041	-53,656	-23,333	-76,989
<i>Of which:</i>								
<b>V National Highways (net)</b>								
-	-	-	10,000	-	10,000	50,000	-	50,000
<b>W Network Rail (net)</b>								
-	-	-	4,542,994	-	4,542,994	-	-	-
<b>X Funding of Other ALBs (net)</b>								
-	-	-	116,794	-	116,794	-	-	-
<b>Y Other Railways</b>								
-	-	-	1,448,849	-146,069	1,302,780	-	-	-
<b>Z Aviation, Maritime, Security and Safety</b>								
-	-	-	-	-1,066	-1,066	-	-23,333	-23,333
<b>AA Maritime and Coastguard Agency</b>								
-	-	-	13,150	-	13,150	-	-	-
<b>AB Motoring Agencies</b>								
-	-	-	-2,140	-	-2,140	-	-	-
<b>AC Central Administration</b>								
-	-	-	96,000	-	96,000	-	-	-
<b>AD High Speed Rail</b>								
-	-	-	-471	-	-471	-108,657	-	-108,657
<b>AE High Speed Two Limited (net)</b>								
-	-	-	-	-	-	5,000	-	5,000
<b>AF East West Rail Company Limited (net)</b>								
-	-	-	-	-	-	1	-	1



## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme						
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Non-voted expenditure</b>								
-	-	-	-1,853	-	-1,853	-	-	-
<i>Of which:</i>								
AG Funding of Other ALBs (net)								
-	-	-	-1,853	-	-1,853	-	-	-
<b>Total Spending in AME</b>								
-	-	-	6,223,323	-147,135	6,076,188	-53,656	-23,333	-76,989
<b>Total for Estimate</b>								
382,734	-11,765	370,969	25,583,609	-1,790,962	23,792,647	20,834,007	-322,719	20,511,288
<i>Of which:</i>								
<b>Voted Expenditure</b>								
382,695	-11,765	370,930	25,569,593	-1,790,962	23,778,631	20,833,933	-322,719	20,511,214
<b>Non Voted Expenditure</b>								
39	-	39	14,016	-	14,016	74	-	74

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>21,594,449</b>	<b>2,569,167</b>	<b>24,163,616</b>
<b>Net Capital Requirement</b>	<b>19,819,821</b>	<b>691,467</b>	<b>20,511,288</b>
<b>Accruals to cash adjustments</b>	<b>-9,577,594</b>	<b>-2,352,590</b>	<b>-11,930,184</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-30,544,451	-2,391,216	-32,935,667
Add cash grant-in-aid	19,933,991	1,365,328	21,299,319
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-211,555	-104,943	-316,498
New provisions and adjustments to previous provisions	-100,465	-999,044	-1,099,509
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-67,289	105,127	37,838
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	833,784	-986	832,798
Use of provisions	578,391	-326,856	251,535
<b>Removal of non-voted budget items</b>	<b>-26,152</b>	<b>12,023</b>	<b>-14,129</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-26,152	12,023	-14,129
<b>Net Cash Requirement</b>	<b>31,810,524</b>	<b>920,067</b>	<b>32,730,591</b>

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

£'000

Revised  
Plans

Gross Administration Costs	382,734
<i>Less:</i>	
Administration DEL Income	-11,765
<b>Net Administration Costs</b>	<b>370,969</b>
Gross Programme Costs	29,199,456
<i>Less:</i>	
Programme DEL Income	-1,692,662
Programme AME Income	-147,135
Non-budget income	-
<b>Net Programme Costs</b>	<b>27,359,659</b>
<b>Total Net Operating Costs</b>	<b>27,730,628</b>
<i>Of which:</i>	
Resource DEL	18,056,869
Capital DEL	3,567,012
Resource AME	6,106,747
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	-3,567,012
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>24,163,616</b>
<i>Of which:</i>	
Resource DEL	18,087,428
Resource AME	6,076,188
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>24,163,616</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-1,655,592</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-11,556
<i>Of which:</i>	
K Maritime and Coastguard Agency	-587
N Central Administration	-10,969
Other Income	-209
<i>Of which:</i>	
N Central Administration	-209
Total Administration	<u>-11,765</u>
Programme	
EU Grants Received	-53,640
<i>Of which:</i>	
J Aviation, Maritime, Security and Safety	-53,640
Sales of Goods and Services	-1,093,181
<i>Of which:</i>	
A Tolled Crossings	-148,016
E Other Railways	-287,969
F Sustainable Travel	-5,305
I Crossrail	-173
J Aviation, Maritime, Security and Safety	-3,734
K Maritime and Coastguard Agency	-16,675
L Motoring Agencies	-630,452
M Science, Research and Support Functions	-206
N Central Administration	-209
O Support for Passenger Rail Services	-442
Interest and Dividends	-49,041
<i>Of which:</i>	
I Crossrail	-28,628
N Central Administration	-20,413
Other Grants	-3,059
<i>Of which:</i>	
L Motoring Agencies	-3,059
Other Income	-444,471
<i>Of which:</i>	
B Local Authority Transport	-61
E Other Railways	-54,592
F Sustainable Travel	-97
G Bus Subsidies & Concessionary Fares	-4,800
J Aviation, Maritime, Security and Safety	-896
L Motoring Agencies	-360,351
N Central Administration	-1,017
O Support for Passenger Rail Services	-59

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

£'000

Revised  
Plans

P High Speed Rail	-22,598
Taxation	-435
<i>Of which:</i>	
L Motoring Agencies	-435
Total Programme	<u>-1,643,827</u>

### Voted Resource AME -147,135

*Of which:*

Programme	
Interest and Dividends	-147,135
<i>Of which:</i>	
Y Other Railways	-146,069
Z Aviation, Maritime, Security and Safety	-1,066
Total Programme	<u>-147,135</u>

### Total Voted Resource Income -1,802,727

### Voted Capital DEL -299,386

*Of which:*

Programme	
Sales of Assets	-98,551
<i>Of which:</i>	
L Motoring Agencies	-5,551
N Central Administration	-93,000
EU Grants Received	-147
<i>Of which:</i>	
F Sustainable Travel	-147
Other Grants	-48,688
<i>Of which:</i>	
B Local Authority Transport	-48,500
L Motoring Agencies	-188
Repayments	-152,000
<i>Of which:</i>	
I Crossrail	-152,000
Total Programme	<u>-299,386</u>

### Voted Capital AME -23,333

*Of which:*

Programme	
Repayments	-23,333
<i>Of which:</i>	
Z Aviation, Maritime, Security and Safety	-23,333
Total Programme	<u>-23,333</u>

### Total Voted Capital Income -322,719

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

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

£'000

	Present		Change		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-24,399	-	-	-	-24,399
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-219,480	-	-24,252	-	-243,732
<b>Total</b>	-	<b>-243,879</b>	-	<b>-24,252</b>	-	<b>-268,131</b>

#### Detailed description of CFER sources

£'000

	Present		Change		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Annually Managed Expenditure</b>						
Repayment of a loan with interest to the General Lighthouse Fund	-	-24,399	-	-	-	-24,399
<b>Non-Budget</b>						
Fees relating to the sale and transfer of personalised registration marks by the Driver and Vehicle Licensing Agency	-	-150,000	-	-	-	-150,000
Rail franchise termination payments	-	-64,330	-	-402	-	-64,732
Income from River Crossings	-	-5,150	-	-350	-	-5,500
LSER Fine	-	-	-	-23,500	-	-23,500
<b>Total</b>	-	<b>-243,879</b>	-	<b>-24,252</b>	-	<b>-268,131</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Bernadette Kelly
<b>Executive Agency Accounting Officers:</b>	
Damian Oliver 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
Danny Williams for Section F	Active Travel England

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

<b>ALB Accounting Officers:</b>	
Nick Harris, Chief Executive Officer	National Highways
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	Transport Focus
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;
- 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	2,803,431	3,213,506	4,695,000
DEL- D	Air Travel Trust	-50,741	-	-
DEL- D	British Transport Police Authority	8,856	25,400	-
DEL- D	Transport Focus	6,699	-	6,679
DEL- R	High Speed 2	50,811	6,818,548	7,055,903
DEL- S	East West Rail	70,604	121	75,000
DEL-T	Network Rail	9,395,403	5,878,240	9,466,737
AME- V	National Highways	-	50,000	-
AME- W	Network Rail	4,542,994	-	-
AME-X	Air Travel Trust	4,985	-	-
AME-X	British Transport Police Authority	111,809	-	-
AME-AE	High Speed 2	-	5,000	-
AME-AF	East West Rail	-	1	-
<b>Total</b>		<b>16,944,851</b>	<b>15,990,816</b>	<b>21,299,319</b>

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

Active Travel England commenced operations in August 2022 as an executive agency of the Department. Active Travel England is reported in the Sustainable Travel estimate line.

Under Statutory Instrument 2022 No. 247, Network Rail Consulting Limited is no longer designated for consolidation within the Department's budgets and accounts. This reflects the company's role as a supplier of technical expertise to international rail owners and operators on a competitive basis; it is therefore considered a market body. It was previously reported within the Network Rail estimate line.

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

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

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
DEL - E	Expenditure related to Crossrail 2 Safeguarding	1,100

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## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Statutory liabilities:</b>	
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 and successor agreements, and other agreements to encourage railways investment.	557,895
5. CTRL Act 1996. Undertaking under the HS1 concession agreement	4,539,000
6. 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
7. Liabilities for statutory blight for the furtherance of transport infrastructure projects.	Unquantifiable
8. Legacy liabilities for railway structures sold by British Rail and transferred from BRBR on its abolition.	Unquantifiable
<b>Non-statutory liabilities</b>	
9. Reinstatement of International Maritime Organisation (IMO) building, and abatement of rent, if IMO building destroyed; and rehousing of IMO during rebuilding.	90,000
10. National Highways (formerly Highways England) third party claims.	10,070
11. 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
12. 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
13. 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.	12,000

14. 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
15. 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
16. 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
17. Indemnities issued to businesses at Rail privatisation and transferred from BRBR on abolition.	2,500
18. 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.	1,305,900
19. 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.	162,990
20. Other contingent liabilities, including legal claims, comprising both quantifiable (disclosed) and unquantifiable amounts.	184,775
21. 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.	545,710

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## Part III: Note L - International Subscriptions

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<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
J	International Civil Aviation Organisation	2,728
J	European Civil Aviation Conference	179
<b>Total</b>		<b>2,907</b>

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

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

£'000

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Taxes, fines and charges

Renewable Transport Fuel Obligation (RTFO) income	-164,447
DVSA graduated fixed penalties	-4,300
Covid-19 related-fines levied on air passengers by the Civil Aviation Authority	-378

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<b>Total</b>	<b>-169,125</b>
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# Department for Business, Energy and Industrial Strategy

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Additional funding from the Reserve for National Measurement System depreciation (Section A)	10,944,000		
ii. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section A)	250,000		
iii. Transfer in of funding from Foreign, Commonwealth and Development Office for Ukrainian reconstruction (Section A)	100,000		
iv. Transfer in of funding from Foreign, Commonwealth and Development Office for UNECE Centre of Excellence (Section A)	75,000		
v. Transfer in of funding from Foreign, Commonwealth and Development Office for Country Based Staff pay (Section A)	3,000		
vi. Decrease in Deliver an ambitious industrial strategy (Section A) reflecting movement of resources between sections		-34,302,000	
vii. Transfer in of funding from Foreign, Commonwealth and Development Office for Global Climate Fund (Section B)	7,207,000		
viii. Transfer in of funding from Foreign, Commonwealth and Development Office for International Climate Finance transition staff (Section B)	271,000		
ix. Transfer of funding to Foreign, Commonwealth and Development Office for UK PACT (Section B)		-21,288,000	
x. Transfer of funding to Foreign, Commonwealth and Development Office for International Climate Finance transition (Section B)		-29,673,000	
xi. Decrease in Promote competitive markets and responsible business practices (Section C) reflecting movement of resources between sections		-1,337,000	
xii. Additional funding from the Reserve for Energy Price Guarantee for Alternative Fuels (Section D)	639,261,000		
xiii. Transfer in of funding from the Northern Ireland Executive for Energy Bills Support Scheme for Northern Ireland (Section D)	164,848,000		



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Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
xiv. Increase in Delivering affordable energy for households and businesses (Section D) reflecting movement of resources between sections	97,156,000		
xv. Additional funding from the Reserve for Energy Bill Relief Scheme for Alternative Fuels (Section D)	93,750,000		
xvi. Additional funding from the Reserve for Energy Bills Support Scheme Alternative Funding scheme (Section D)	14,600,000		
xvii. Transfer in of funding from Department for the Environment, Food and Rural Affairs for Green Finance Initiative (Section D)	645,000		
xviii. Transfer of funding to Department for International Trade for Green Trade Expo (Section D)		-553,000	
xix. Claim on the Reserve for Energy Special Administration Regime (Section E)	70,100,000		
xx. Increase in Ensuring that our energy system is reliable and secure (Section E) reflecting movement of resources between sections	12,161,000		
xxi. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section F)	799,000		
xxii. Transfer in of funding from Foreign, Commonwealth and Development Office for Industrial Deep Decarbonisation Initiative (Section F)	40,000		
xxiii. Decrease in Taking action on climate change and decarbonisation (Section F) reflecting movement of resources between sections		-4,509,000	
xxiv. Increase in Managing our energy legacy safely and responsibly (Section G) reflecting movement of resources between sections	10,088,000		
xxv. Transfer in of funding from Security and Intelligence Agencies for Global Threat Reduction and Nuclear Security (Section G)	4,300,000		
xxvi. Transfer in of funding from Foreign, Commonwealth and Development Office for Conflict, Stability and Security Fund (Section G)	617,000		
xxvii. Increase in Science and Research (Section H) reflecting movement of resources between sections	9,109,000		
xxviii. Additional funding from the Reserve for National Measurement System and UK Space Agency depreciation (Section H)	3,687,000		
xxix. Transfer in of funding from Department for the Environment, Food and Rural Affairs for NOC Project (Section H)	166,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
xxx. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section H)	120,000		
xxxi. Transfer in of funding from Foreign, Commonwealth and Development Office for Country Based Staff pay (Section H)	9,000		
xxxii. Transfer of funding to Foreign, Commonwealth and Development Office for Platform costs (Section H)		-477,000	
xxxiii. Surrender of unused funding for Horizon and Euratom participation fee (Section H)		-17,805,000	
xxxiv. Additional funding from the Reserve for core Department depreciation (Section I)	6,497,000		
xxxv. Transfer in of funding from Cabinet Office for negotiations team staff costs (Section I)	885,000		
xxxvi. Transfer in of funding from Cabinet Office for usage of Cloud Based Analytical System (Section I)	337,000		
xxxvii. Transfer in of funding from Cabinet Office for Brexit Opportunities Unit (Section I)	200,000		
xxxviii. Transfer in of funding from HM Treasury for Green Finance Institute (Section I)	235,000		
xxxix. Transfer in of funding from HM Treasury for Economic Data Fund (Section I)	172,000		
xl. Transfer in of funding from Foreign, Commonwealth and Development Office for IEU staff costs (Section I)	70,000		
xli. Transfer in of funding from Department for Transport for PNT Office (Section I)	65,000		
xliv. Transfer in of funding from Cabinet Office for Matrix programme (Section I)	53,000		
xliv. Transfer in of funding from Department for Digital, Culture, Media and Sport for Matrix programme (Section I)	13,000		
xli. Transfer of funding to Cabinet Office for centralisation of Special Adviser costs (Section I)		-59,000	
xliv. Reduction in DEL funding reflecting net charges under the Cash Management scheme (Section I)		-206,000	
xlvi. Transfer of funding to Department for International Trade for Matrix Programme (Section I)		-268,000	
xlvi. Transfer of funding to OFGEM for administration costs (Section I)		-2,474,000	
xlvi. Surrender of unused funding for National Insurance costs (Section I)		-3,000,000	
xlix. Surrender of unused funding for Government Property Agency costs (Section I)		-4,180,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
I. Decrease in Capability (Section I) reflecting movement of resources between sections		-22,030,000	
li. Increase in Government as Shareholder (Section J) reflecting movement of resources between sections	45,895,000		
lii. Transfer of funding to DCMS for Export Controls ACE Commission (Section J)		-50,000	
liii. Transfer of funding to Department for Transport for Transport Digital Twin Vision and Roadmap Project (Section J)		-100,000	
liv. Transfer in from Ministry of Justice for Employment Dispute Resolution Pilot (Section K)	1,750,000		
lv. Decrease in Promote competitive markets and responsible business practices (ALB) net (Section K) reflecting movement of resources between sections		-3,831,000	
lvi. Decrease in Taking action on climate change and decarbonisation (ALB) net (Section M) reflecting movement of resources between sections		-3,281,000	
lvii. Decrease in Managing our energy legacy safely and responsibly (ALB) net (Section N) reflecting movement of resources between sections		-7,403,000	
lviii. Additional funding from the Reserve for UKRI and UKAEA depreciation (Section O)	12,368,000		
lix. Increase in Science and Research (ALB) net (Section O) reflecting movement of resources between sections	3,421,000		
lx. Surrender of unused funding for Expected Credit Losses (Section O)		-3,700,000	
lxi. Switch of funding from Resource to Capital DEL for Innovation Loans (Section O)		-5,000,000	
lxii. Decrease in Capability (ALB) net (Section P) reflecting movement of resources between sections		-85,000	
lxiii. Additional funding from the Reserve for British Business Bank depreciation (Section Q)	2,697,000		
lxiv. Decrease in Government as Shareholder (ALB) net (Section Q) reflecting movement of resources between sections		-4,673,000	
lxv. Increase in expenditure for the Nuclear Decommissioning Authority (Section R) offset by decrease in Non-Voted DEL CFER	221,074,000		
lxvi. Transfer in of funding from Ministry of Defence for Nuclear Decommissioning Authority (Section R)	2,604,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
lxvii. Switch of funding from Administration to Programme for Nuclear Decommissioning Authority to reflect expenditure profiles (Section R)	10,300,000	-10,300,000	
lxviii. Decrease in NDA and SLC expenditure (Section R) reflecting movement of resources between sections		-96,379,000	
<b>Total change in Resource DEL (Voted)</b>	<b>1,448,942,000</b>	<b>-276,963,000</b>	<b>1,171,979,000</b>
i. Additional income for Deliver an ambitious industrial strategy (Section S)		-698,000	
ii. Additional income for Science and Research (Section T)		-1,600,000	
iii. Increase in Nuclear Decommissioning Authority income (Section U) offset by increase in Voted DEL expenditure		-221,074,000	
<b>Total change in Resource DEL (Non-Voted)</b>		<b>-223,372,000</b>	<b>-223,372,000</b>
i. Changes in provision based on latest forecasts for Deliver an ambitious industrial strategy liabilities (Section V)		-56,188,000	
ii. Changes in provision based on latest forecasts for Maximise investment opportunities and bolster UK interests (Section W)	8,200,000		
iii. Increase in provision based on latest forecasts for Shared Parental Leave (Section X)	12,000,000		
iv. Changes in provision based on latest forecasts for Promote competitive markets and responsible business practices (Section X)	7,619,000		
v. Changes in provision based on latest forecasts for Delivering affordable energy for households and businesses (Section Y)		-3,700,000,000	
vi. Changes in provision based on latest forecasts for Taking action on climate change and decarbonisation (Section AA)		-1,000	
vii. Changes in provision based on latest forecasts for Managing our energy legacy safely and responsibly liabilities (Section AB)	19,109,000		
viii. Changes in provision based on latest forecasts for Science and Research liabilities (Section AC)		-948,938,000	
ix. Changes in provision based on latest forecasts for core Department liabilities (Section AD)		-3,585,000	

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Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
x. Changes in provision based on latest forecasts for Government as Shareholder (Section AE)	54,845,000		
xi. Changes in provision based on latest forecasts for Renewable Heat Incentive (Section AF)		-15,539,000	
xii. Changes in provision based on latest forecasts for Promote competitive markets and responsible business practices (ALB) net liabilities (Section AH)		-963,000	
xiii. Decrease in provision for Low Carbon Contracts Company (Section AI) movements in fair value		-18,800,000,000	
xiv. Changes in provision based on latest forecasts for Managing our energy legacy safely and responsibly (ALB) net liabilities (Section AJ)		-3,239,423,000	
xv. Changes in provision based on latest forecasts for Science and Research (ALB) net liabilities (Section AK)	57,107,000		
xvi. Changes in provision based on latest forecasts for Capability (ALB) net liabilities (Section AL)		-3,000	
xvii. Changes in provision based on latest forecasts for Government as Shareholder (ALB) net liabilities (Section AM)	185,700,000		
xviii. Changes in provision based on latest forecasts for Nuclear Decommissioning Authority Nuclear Provision and other non-cash costs (Section AN)		-118,229,000,000	
<b>Total change in Resource AME (Voted)</b>	<b>344,580,000</b>	<b>-144,993,640,000</b>	<b>-144,649,060,000</b>
i. Transfer of funding to Department of Health and Social Care for Data for Life Sciences (Section A)		-2,500,000	
ii. Transfer of funding to Department of Health and Social Care for Academic Health Science Networks (Section A)		-2,500,000	
iii. Transfer of funding to Department of Health and Social Care for Health Data Programme (Section A)		-9,900,000	
iv. Surrender of unused funding for Deliver an ambitious industrial strategy (Section A)		-10,000,000	
v. Transfer of funding to Northern Ireland Executive for Repayable Launch Investments (Section A)		-27,711,000	
vi. Decrease in Deliver an ambitious industrial strategy (Section A) reflecting movement of resources between sections		-261,481,000	
vii. Increase in Maximise investment opportunities and bolster UK interests (Section B) reflecting movement of resources between sections	14,970,000		

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Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
viii. Transfer in of funding from Foreign, Commonwealth and Development Office for UK Climate Investments (Section B)	10,500,000		
ix. Transfer of funding to Foreign, Commonwealth and Development Office for International Climate Finance transition (Section B)		-79,965,000	
x. Increase in Promote competitive markets and responsible business practices (Section C) reflecting movement of resources between sections	3,000,000		
xi. Surrender of unused funding for Market Frameworks (Section C)		-8,000,000	
xii. Additional funding from the Reserve for Shared Outcomes Fund - Net Zero Systems Tool (Section D)	70,000		
xiii. Transfer of funding to OFGEM for green gas levy setup costs (Section D)		-1,300,000	
xiv. Decrease in Delivering affordable energy for households and businesses (Section D) reflecting movement of resources between sections		-246,692,000	
xv. Surrender of unused funding for Net Zero (Section D)		-377,300,000	
xvi. Additional funding from the Reserve for Energy Special Administration Regime (Section E)	2,899,100,000		
xvii. Increase in Ensuring that our energy system is reliable and secure (Section E) reflecting movement of resources between sections	313,879,000		
xviii. Transfer in of funding from Security and Intelligence Agencies for Nuclear Security (Section E)	5,000,000		
xix. Surrender of unused funding for Ensuring that our energy system is reliable and secure (Section E)		-59,000,000	
xx. Increase in Taking action on climate change and decarbonisation (Section F) reflecting movement of resources between sections	2,377,000		
xxi. Transfer of funding to Foreign, Commonwealth and Development Office for Humanitarian Energy Resilience (Section F)		-903,000	
xxii. Transfer of funding to Department for Levelling Up, Housing and Communities for English Housing Survey (Section F)		-1,000,000	
xxiii. Surrender of unused funding for Net Zero (Section F)		-23,600,000	
xxiv. Transfer in of funding from Ministry of Defence for NERIMNET (Section G)	3,639,000		

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Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
xxv. Increase in Managing our energy legacy safely and responsibly (Section G) reflecting movement of resources between sections	3,040,000		
xxvi. Transfer in of funding from Security and Intelligence Agencies for Global Threat Reduction and Nuclear Security (Section G)	2,900,000		
xxvii. Transfer in of funding from Department for Environment, Food and Rural Affairs for Copernicus Programme (Section H)	106,000,000		
xxviii. Transfer in of funding from Department for Transport for UK Space Agency for NavISP Project (Section H)	1,100,000		
xxix. Transfer in of funding from Foreign, Commonwealth and Development Office for UK Space Agency for United Nations Office for Outer Space Affairs (UNOOSA) (Section H)	170,000		
xxx. Transfer of funding to Department for Digital, Culture, Media and Sport for Tactical Fund projects (Section H)		-950,000	
xxxi. Transfer of funding to Foreign, Commonwealth and Development Office for Science and Innovation Network (Section H)		-1,508,000	
xxxii. Surrender of Budget under the Budget Exchange system for Advanced Research and Innovation Agency (Section H)		-2,000,000	
xxxiii. Surrender of unused funding for Science and Research (Section H)		-232,000,000	
xxxiv. Decrease in Science and Research (Section H) reflecting movement of resources between sections		-547,485,000	
xxxv. Surrender of unused funding for Horizon and Euratom association (Section H)		-1,602,000,000	
xxxvi. Transfer of funding to Cabinet Office for Government Property Agency (Section I)		-4,394,000	
xxxvii. Decrease in Capability (Section I) reflecting movement of resources between sections		-28,292,000	
xxxviii. Decrease in Government as Shareholder (Section J) reflecting movement of resources between sections		-192,797,000	
xxxix. Increase in Taking action on climate change and decarbonisation (ALB) net (Section M) reflecting movement of resources between sections	3,394,000		
xl. Decrease in Managing our energy legacy safely and responsibly (ALB) net (Section N) reflecting movement of resources between sections		-927,000	

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Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
xli. Increase in Science and Research (ALB) net (Section O) reflecting movement of resources between sections	555,315,000		
xlii. Switch of funding from Resource to Capital DEL for Innovation Loans (Section O)	5,000,000		
xliii. Transfer in of funding from Department of Health and Social Care for AMRC programme (Section O)	5,000,000		
xliv. Transfer in of funding from Northern Ireland Executive for Innovate UK (Section O)	398,000		
xlv. Transfer in of funding from Department for Environment, Food and Rural Affairs for Freshwater Quality Programme (Section O)	400,000		
xlvi. Transfer in of funding from Foreign, Commonwealth and Development Office for UKAEA to support regulatory diplomacy work (Section O)	200,000		
xlvii. Transfer in of funding from Food Standards Agency for Food System Trials Programme (Section O)	200,000		
xlviii. Transfer in of funding from Department for Environment, Food and Rural Affairs for Food System Trials Programme (Section O)	100,000		
xlix. Transfer in of funding from Cabinet Office for Food System Trials Programme (Section O)	60,000		
I. Increase in Government as Shareholder (ALB) net (Section Q) reflecting movement of resources between sections	341,706,000		
li. Change in provision for British Business Bank (Section Q)	218,600,000		
lii. Increase in Nuclear Decommissioning Authority (Section R) reflecting movement of resources between sections	39,993,000		
<b>Total change in Capital DEL (Voted)</b>	<b>4,536,111,000</b>	<b>-3,724,205,000</b>	<b>811,906,000</b>
i. Additional income for Deliver an ambitious industrial strategy (Section S)		-13,333,000	
<b>Total change in Capital DEL (Non-Voted)</b>		<b>-13,333,000</b>	<b>-13,333,000</b>
i. Changes in provision based on latest forecasts for Science and Research (Section AC)		-1,761,713,000	
ii. Changes in provision based on latest forecasts for core Department liabilities (Section AD)		-72,000	
iii. Changes in provision based on latest forecasts for Government as Shareholder (Section AE)	907,000,000		



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Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
iv. Changes in provision based on latest forecasts for Managing our energy legacy safely and responsibly (ALB) net (Section AJ)	74,000		
<b>Total change in Capital AME (Voted)</b>	<b>907,074,000</b>	<b>-1,761,785,000</b>	<b>-854,711,000</b>
Revisions to the net cash requirement reflect not only the changes to resources and capital as set out above (excluding non-cash items) but also changes in grant-in- aid requirements of Arms Length Bodies, call on certain financial guarantees and outstanding balances of payables		-28,484,083,000	
<b>Total change in Net Cash Requirement</b>		<b>-28,484,083,000</b>	<b>-28,484,083,000</b>

**Part I**

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	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,171,979,000	-223,372,000	948,607,000
Capital	811,906,000	-13,333,000	798,573,000
<b>Annually Managed Expenditure</b>			
Resource	-144,649,060,000	-	-144,649,060,000
Capital	-854,711,000	-	-854,711,000
<b>Total Net Budget</b>			
Resource	-143,477,081,000	-223,372,000	-143,700,453,000
Capital	-42,805,000	-13,333,000	-56,138,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement</b>	<b>-28,484,083,000</b>		

Supplementary 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.

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## Part I

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

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

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

Support for space related programmes.

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.

\* The Energy Security Strategy, to enable or encourage the supply of energy, including acquisition, and making available or enabling access at government expense to, energy or related infrastructure.

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## Part I

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\*\* Support for business and other non-domestic energy bills.

Funding to provide compensation to Group Litigation Order (GLO) claimants who have suffered detriment arising from the errors in the Post Office Horizon IT system.

### 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.

\* The Energy Security Strategy, to enable or encourage the supply of energy, including sale of, and making available or enabling access to, energy or related infrastructure.

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## Part I

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### 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.

\* Support for consumer and household, business and other non-domestic energy bills.

The Energy Security Strategy, to enable or encourage the supply of energy, including acquisition, and making available or enabling access at government expense to, energy or related infrastructure.

#### 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.

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## Part I

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\* The Energy Security Strategy, to enable or encourage the supply of energy, including sale of, and making available or enabling access to, energy or related infrastructure.

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

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
669,682	16,675,117	-25,499	1,197,478	644,183	17,872,595	19,061,585	811,906	19,873,491
<i>Of which:</i>								
A Deliver an ambitious industrial strategy								
-	326,522	-	-22,930	-	303,592	445,398	-314,092	131,306
B Maximise investment opportunities and bolster UK interests								
-	76,380	-	-43,483	-	32,897	263,330	-54,495	208,835
C Promote competitive markets and responsible business practices								
5,269	229,444	-940	-397	4,329	229,047	38,250	-5,000	33,250
D Delivering affordable energy for households and businesses								
-	12,001,967	-	1,009,707	-	13,011,674	1,123,400	-625,222	498,178
E Ensuring that our energy system is reliable and secure								
-	1,654,252	-	82,261	-	1,736,513	1,712,643	3,158,979	4,871,622
F Taking action on climate change and decarbonisation								
-	57,802	-	-3,670	-	54,132	341,990	-23,126	318,864
G Managing our energy legacy safely and responsibly								
-	190,639	-	15,005	-	205,644	4,610	9,579	14,189
H Science and Research								
200	17,671	566	-5,757	766	11,914	4,030,633	-2,278,673	1,751,960
I Capability								
584,544	101,134	-13,372	-10,318	571,172	90,816	31,983	-32,686	-703
J Government as Shareholder								
-	177,280	-	45,745	-	223,025	255,515	-192,797	62,718
K Promote competitive markets and responsible business practices (ALB) net								
9,806	62,852	-67	-2,014	9,739	60,838	3,440	-	3,440
M Taking action on climate change and decarbonisation (ALB) net								
5,085	16,255	-	-3,281	5,085	12,974	2,400	3,394	5,794
N Managing our energy legacy safely and responsibly (ALB) net								
12,193	33,092	-5,601	-1,802	6,592	31,290	33,049	-927	32,122
O Science and Research (ALB) net								
6,000	259,138	4,300	2,789	10,300	261,927	8,179,800	566,673	8,746,473
P Capability (ALB) net								
1,585	-	-85	-	1,500	-	-	-	-
Q Government as Shareholder (ALB) net								
-	-878	-	-1,976	-	-2,854	434,144	560,306	994,450
R NDA and SLC expenditure (ALB) net								
45,000	1,471,566	-10,300	137,599	34,700	1,609,165	2,161,000	39,993	2,200,993
<b>Non Voted Expenditure</b>								
-	-847,851	-	-223,372	-	-1,071,223	-2,102	-13,333	-15,435
<i>Of which:</i>								
S Deliver an ambitious industrial strategy (CFER)								
-	-	-	-698	-	-698	-	-13,333	-13,333
T Science and Research (CFER)								
-	-	-	-1,600	-	-1,600	-2,102	-	-2,102

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
U Nuclear Decommissioning Authority Income (CFER)								
-	-847,851	-	-221,074	-	-1,068,925	-	-	-
<b>Total Spending in DEL</b>						<b>798,573</b>		
		<b>-25,499</b>	<b>974,106</b>					
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	114,855,478	-	-144,649,060	-	-29,793,582	3,838,923	-854,711	2,984,212
<i>Of which:</i>								
V Deliver an ambitious industrial strategy								
-	10,163	-	-56,188	-	-46,025	-	-	-
W Maximise investment opportunities and bolster UK interests								
-	-	-	8,200	-	8,200	-	-	-
X Promote competitive markets and responsible business practices								
-	88,300	-	19,619	-	107,919	-	-	-
Y Delivering affordable energy for households and businesses								
-	60,000,000	-	-3,700,000	-	56,300,000	-	-	-
AA Taking action on climate change and decarbonisation								
-	-	-	-1	-	-1	-	-	-
AB Managing our energy legacy safely and responsibly								
-	-70,709	-	19,109	-	-51,600	18,677	-	18,677
AC Science and Research								
-	17,488,795	-	-948,938	-	16,539,857	2,934,000	-1,761,713	1,172,287
AD Capability								
-	2,338	-	-3,585	-	-1,247	72	-72	-
AE Government as Shareholder								
-	-11,732	-	54,845	-	43,113	885,878	907,000	1,792,878
AF Renewable Heat Incentive								
-	1,079,000	-	-15,539	-	1,063,461	-	-	-
AH Promote competitive markets and responsible business practices (ALB) net								
-	522	-	-963	-	-441	-	-	-
AI Taking action on climate change and decarbonisation (ALB) net								
-	25,000,000	-	-18,800,000	-	6,200,000	-	-	-
AJ Managing our energy legacy safely and responsibly (ALB) net								
-	1,217	-	-3,239,423	-	-3,238,206	296	74	370
AK Science and Research (ALB) net								
-	109,240	-	57,107	-	166,347	-	-	-
AL Capability (ALB) net								
-	5	-	-3	-	2	-	-	-
AM Government as Shareholder (ALB) net								
-	-15,950	-	185,700	-	169,750	-	-	-



## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
AN Nuclear Decommissioning Authority (ALB) net								
-	12,835,287	-	-118,229,000	-	-105,393,713	-	-	-
<b>Total Spending in AME</b>								
		-	-144,649,060				-854,711	
<b>Total for Estimate</b>								
		-25,499	-143,674,954				-56,138	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-25,499	-143,451,582				-42,805	
<b>Non Voted Expenditure</b>								
		-	-223,372				-13,333	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	111,237,529	-28,484,083	82,753,446

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
654,587	-10,404	644,183	18,046,711	-174,116	17,872,595	20,389,828	-516,337	19,873,491
<i>Of which:</i>								
A Deliver an ambitious industrial strategy								
-	-	-	308,433	-4,841	303,592	406,492	-275,186	131,306
B Maximise investment opportunities and bolster UK interests								
-	-	-	32,897	-	32,897	208,835	-	208,835
C Promote competitive markets and responsible business practices								
4,363	-34	4,329	350,997	-121,950	229,047	33,250	-	33,250
D Delivering affordable energy for households and businesses								
-	-	-	13,011,674	-	13,011,674	561,378	-63,200	498,178
E Ensuring that our energy system is reliable and secure								
-	-	-	1,744,642	-8,129	1,736,513	4,871,622	-	4,871,622
F Taking action on climate change and decarbonisation								
-	-	-	57,132	-3,000	54,132	318,864	-	318,864
G Managing our energy legacy safely and responsibly								
-	-	-	205,644	-	205,644	14,189	-	14,189
H Science and Research								
766	-	766	12,020	-106	11,914	1,800,135	-48,175	1,751,960
I Capability								
581,542	-10,370	571,172	90,966	-150	90,816	-703	-	-703
J Government as Shareholder								
-	-	-	258,965	-35,940	223,025	192,494	-129,776	62,718
K Promote competitive markets and responsible business practices (ALB) net								
9,739	-	9,739	60,838	-	60,838	3,440	-	3,440
L Ensuring that our energy system is reliable and secure (ALB) net								
-	-	-	1	-	1	-	-	-
M Taking action on climate change and decarbonisation (ALB) net								
5,085	-	5,085	12,974	-	12,974	5,794	-	5,794
N Managing our energy legacy safely and responsibly (ALB) net								
6,592	-	6,592	31,290	-	31,290	32,122	-	32,122
O Science and Research (ALB) net								
10,300	-	10,300	261,927	-	261,927	8,746,473	-	8,746,473
P Capability (ALB) net								
1,500	-	1,500	-	-	-	-	-	-
Q Government as Shareholder (ALB) net								
-	-	-	-2,854	-	-2,854	994,450	-	994,450
R NDA and SLC expenditure (ALB) net								
34,700	-	34,700	1,609,165	-	1,609,165	2,200,993	-	2,200,993

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Non-voted expenditure</b>								
-	-	-	-	-1,071,223	-1,071,223	-	-15,435	-15,435
<i>Of which:</i>								
S Deliver an ambitious industrial strategy (CFER)								
-	-	-	-	-698	-698	-	-13,333	-13,333
T Science and Research (CFER)								
-	-	-	-	-1,600	-1,600	-	-2,102	-2,102
U Nuclear Decommissioning Authority Income (CFER)								
-	-	-	-	-1,068,925	-1,068,925	-	-	-
<b>Total Spending in DEL</b>								
<b>654,587</b>	<b>-10,404</b>	<b>644,183</b>	<b>18,046,711</b>	<b>-1,245,339</b>	<b>16,801,372</b>	<b>20,389,828</b>	<b>-531,772</b>	<b>19,858,056</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	-29,490,595	-302,987	-29,793,582	10,984,212	-8,000,000	2,984,212
<i>Of which:</i>								
V Deliver an ambitious industrial strategy								
-	-	-	-28,025	-18,000	-46,025	-	-	-
W Maximise investment opportunities and bolster UK interests								
-	-	-	8,200	-	8,200	-	-	-
X Promote competitive markets and responsible business practices								
-	-	-	107,919	-	107,919	-	-	-
Y Delivering affordable energy for households and businesses								
-	-	-	56,300,000	-	56,300,000	-	-	-
Z Ensuring that our energy system is reliable and secure								
-	-	-	-1,689,000	-	-1,689,000	-	-	-
AA Taking action on climate change and decarbonisation								
-	-	-	-1	-	-1	-	-	-
AB Managing our energy legacy safely and responsibly								
-	-	-	-51,600	-	-51,600	18,677	-	18,677
AC Science and Research								
-	-	-	16,539,857	-	16,539,857	1,172,287	-	1,172,287
AD Capability								
-	-	-	-1,247	-	-1,247	-	-	-
AE Government as Shareholder								
-	-	-	328,100	-284,987	43,113	9,792,878	-8,000,000	1,792,878
AF Renewable Heat Incentive								
-	-	-	1,063,461	-	1,063,461	-	-	-
AG Deliver an ambitious industrial strategy (ALB) net								
-	-	-	28,002	-	28,002	-	-	-
AH Promote competitive markets and responsible business practices (ALB) net								
-	-	-	-441	-	-441	-	-	-

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
AI Taking action on climate change and decarbonisation (ALB) net								
-	-	-	6,200,000	-	6,200,000	-	-	-
AJ Managing our energy legacy safely and responsibly (ALB) net								
-	-	-	-3,238,206	-	-3,238,206	370	-	370
AK Science and Research (ALB) net								
-	-	-	166,347	-	166,347	-	-	-
AL Capability (ALB) net								
-	-	-	2	-	2	-	-	-
AM Government as Shareholder (ALB) net								
-	-	-	169,750	-	169,750	-	-	-
AN Nuclear Decommissioning Authority (ALB) net								
-	-	-	-105,393,713	-	-105,393,713	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	480,000	-	480,000	-	-142,400	-142,400
<i>Of which:</i>								
AO Managing our energy legacy safely and responsibly (CFER)								
-	-	-	-	-	-	-	-142,400	-142,400
AP Promote competitive markets and responsible business practices								
-	-	-	480,000	-	480,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	-29,010,595	-302,987	-29,313,582	10,984,212	-8,142,400	2,841,812
<b>Total for Estimate</b>								
654,587	-10,404	644,183	-10,963,884	-1,548,326	-12,512,210	31,374,040	-8,674,172	22,699,868
<i>Of which:</i>								
<b>Voted Expenditure</b>								
654,587	-10,404	644,183	-11,443,884	-477,103	-11,920,987	31,374,040	-8,516,337	22,857,703
<b>Non Voted Expenditure</b>								
-	-	-	480,000	-1,071,223	-591,223	-	-157,835	-157,835

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>131,832,426</b>	<b>-143,700,453</b>	<b>-11,868,027</b>
<b>Net Capital Requirement</b>	<b>22,756,006</b>	<b>-56,138</b>	<b>22,699,868</b>
<b>Accruals to cash adjustments</b>	<b>-43,863,256</b>	<b>115,035,803</b>	<b>71,172,547</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-50,694,147	138,737,507	88,043,360
Add cash grant-in-aid	13,000,159	1,267,246	14,267,405
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-340,711	-32,225	-372,936
New provisions and adjustments to previous provisions	-17,453,335	-19,725,989	-37,179,324
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	43,345	-5,163	38,182
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	11,397,645	-5,254,377	6,143,268
Use of provisions	183,788	48,804	232,592
<b>Removal of non-voted budget items</b>	<b>512,353</b>	<b>236,705</b>	<b>749,058</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	512,353	236,705	749,058
<b>Net Cash Requirement</b>	<b>111,237,529</b>	<b>-28,484,083</b>	<b>82,753,446</b>

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

£'000

Revised  
Plans

Gross Administration Costs	654,587
<i>Less:</i>	
Administration DEL Income	-10,404
<b>Net Administration Costs</b>	<b>644,183</b>
Gross Programme Costs	4,405,386
<i>Less:</i>	
Programme DEL Income	-1,309,369
Programme AME Income	-302,987
Non-budget income	-
<b>Net Programme Costs</b>	<b>2,793,030</b>
<b>Total Net Operating Costs</b>	<b>3,437,213</b>
<i>Of which:</i>	
Resource DEL	17,276,301
Capital DEL	13,091,499
Resource AME	-29,095,752
Capital AME	2,165,165
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	-15,256,664
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-48,576
<b>Total Resource Budget</b>	<b>-11,868,027</b>
<i>Of which:</i>	
Resource DEL	17,445,555
Resource AME	-29,313,582
<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	1,071,223
Other adjustments	-1,071,223
<b>Total Resource (Estimate)</b>	<b>-11,868,027</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-184,520</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-1,568
<i>Of which:</i>	
C Promote competitive markets and responsible business practices	-34
I Capability	-1,534
Other Grants	-8,232
<i>Of which:</i>	
I Capability	-8,232
Other Income	-604
<i>Of which:</i>	
I Capability	-604
Total Administration	<u>-10,404</u>
 Programme	
Sales of Goods and Services	-104,116
<i>Of which:</i>	
C Promote competitive markets and responsible business practices	-95,599
E Ensuring that our energy system is reliable and secure	-8,048
J Government as Shareholder	-469
Interest and Dividends	-39,225
<i>Of which:</i>	
A Deliver an ambitious industrial strategy	-4,841
H Science and Research	-106
J Government as Shareholder	-34,278
Other Grants	-3,245
<i>Of which:</i>	
C Promote competitive markets and responsible business practices	-95
F Taking action on climate change and decarbonisation	-3,000
I Capability	-150
Other Income	-12,425
<i>Of which:</i>	
C Promote competitive markets and responsible business practices	-11,151
E Ensuring that our energy system is reliable and secure	-81
J Government as Shareholder	-1,193
Taxation	-15,105
<i>Of which:</i>	
C Promote competitive markets and responsible business practices	-15,105
Total Programme	<u>-174,116</u>

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

£'000

Revised  
Plans

<b>Voted Resource AME</b>	<b>-302,987</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-220,033
<i>Of which:</i>	
AE Government as Shareholder	-220,033
Other Income	-82,954
<i>Of which:</i>	
V Deliver an ambitious industrial strategy	-18,000
AE Government as Shareholder	-64,954
Total Programme	-302,987
<b>Total Voted Resource Income</b>	<b>-487,507</b>
<b>Voted Capital DEL</b>	<b>-516,337</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-15,855
<i>Of which:</i>	
A Deliver an ambitious industrial strategy	-15,855
Other Grants	-48,175
<i>Of which:</i>	
H Science and Research	-48,175
Other Income	-263,607
<i>Of which:</i>	
A Deliver an ambitious industrial strategy	-259,331
J Government as Shareholder	-4,276
Repayments	-188,700
<i>Of which:</i>	
D Delivering affordable energy for households and businesses	-63,200
J Government as Shareholder	-125,500
Total Programme	-516,337
<b>Voted Capital AME</b>	<b>-8,000,000</b>
<i>Of which:</i>	
Programme	
Repayments	-8,000,000
<i>Of which:</i>	
AE Government as Shareholder	-8,000,000
Total Programme	-8,000,000
<b>Total Voted Capital Income</b>	<b>-8,516,337</b>



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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-847,851	-847,851	-223,372	-223,372	-1,071,223	-1,071,223
Income in budgets surrendered to the Consolidated Fund (capital)	-144,502	-144,502	-13,333	-13,333	-157,835	-157,835
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	<b>-992,353</b>	<b>-992,353</b>	<b>-236,705</b>	<b>-236,705</b>	<b>-1,229,058</b>	<b>-1,229,058</b>

### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Nuclear Decommissioning Authority Resource DEL	-847,851	-847,851	-221,074	-221,074	-1,068,925	-1,068,925
Loan interest Resource DEL	-	-	-2,298	-2,298	-2,298	-2,298
Loan repayments Capital DEL	-2,102	-2,102	-13,333	-13,333	-15,435	-15,435
<b>Annually Managed Expenditure</b>						
Coal Pension Capital AME	-142,400	-142,400	-	-	-142,400	-142,400
<b>Total</b>	<b>-992,353</b>	<b>-992,353</b>	<b>-236,705</b>	<b>-236,705</b>	<b>-1,229,058</b>	<b>-1,229,058</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Sarah Munby

**Executive Agency Accounting Officers:**

Louise Smyth	Companies House
Dean Beale	Insolvency Service
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
Niall Mackenzie	BIS (Postal Services Act 2011) Company Limited
Louis Taylor	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
Louis Taylor	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
Louis Taylor	Midlands Engine Investments Limited
Sarah Munby	The NESTA Trust
Louis Taylor	Northern Powerhouse Investments Limited
David Peattie	Nuclear Decommissioning Authority
Stuart Payne	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 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
K	ACAS (Advisory, Conciliation and Arbitration Service)	62,060	2,900	58,717
K	Competition Service	6,667	540	6,582
K	Financial Reporting Council	1,850	-	-
L	Electricity Settlements Company	1	-	-
M	Committee on Climate Change	5,085	-	4,950
M	Low Carbon Contracts Company	1	3,394	7,097
M	Salix	12,973	2,400	11,915
N	Civil Nuclear Police Authority	2,527	4,130	5,357
N	Coal Authority	33,405	27,842	57,595
N	Oil & Gas Authority	1,950	150	2,150
O	Diamond Light Source Ltd	39,000	-	-
O	UK Research and Innovation	222,627	8,513,473	9,411,817
O	United Kingdom Atomic Energy Authority	10,600	233,000	252,600
P	UK Shared Business Services Ltd	1,500	-	-
Q	BIS (Postal Services Act 2011) Company Limited	2,300	-	-
Q	British Business Bank	-17,632	849,553	463,459
Q	British Technology Investments Limited	1,100	20,000	4,890
Q	Cornwall and Isles of Scilly Investments Limited	120	7,420	116
Q	Midlands Engine Investment Limited	2,276	56,242	2,197
Q	Northern Powerhouse Investment Limited	8,982	61,235	2,963
R	Nuclear Decommissioning Authority †	328,865	28,993	3,975,000
R	Site Licence Companies	1,315,000	2,172,000	-
AG	The NESTA Trust	28,002	-	-
AH	ACAS (Advisory, Conciliation and Arbitration Service)	-507	-	-
AH	Competition Service	66	-	-
AI	Low Carbon Contracts Company	6,200,000	-	-
AJ	Civil Nuclear Police Authority	199	370	-
AJ	Coal Authority	-3,239,000	-	-
AJ	Oil & Gas Authority	595	-	-
AK	UK Research and Innovation	167,117	-	-
AK	United Kingdom Atomic Energy Authority	-770	-	-
AL	UK Shared Business Services Ltd	2	-	-
AM	BIS (Postal Services Act 2011) Company Limited	10,000	-	-
AM	British Business Bank	227,031	-	-
AM	Enrichment Holdings Limited	-80,000	-	-
AM	Northern Powerhouse Investment Limited	12,719	-	-
AN	Nuclear Decommissioning Authority	-105,393,713	-	-
<b>Total</b>		<b>-100,027,002</b>	<b>11,983,642</b>	<b>14,267,405</b>

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

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

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

Section in Part II: Subhead Detail	Service	£'000
C4-DEL	Office for Product Safety and Standards	30
D4-DEL	Energy Bills Support Scheme	11,802,828
F4-DEL	International Energy, and Climate Change: international subscriptions and contributions	8,664
G4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions and contributions	22,296
G4-DEL	UK Coal Cohort Concessionary Fuel costs	1,576
J4-DEL	Post Office Limited Group Litigation Order (GLO) claimants compensation funding	45,500
M4-DEL	Low Carbon Contracts Company	30

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent Liabilities notified to Parliament during 2022-23:-	
- Energy Price Guarantee Scheme	6,000
- Energy Bills Support Scheme and Alternative Fuel Payment in Northern Ireland (EBSS AFP NI)	3,125
As at 31 March 2022 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 (as amended by the Nuclear Installations (Liability for Damage) Order 2016) for third-party claims in excess of the operator's liability in the event of a nuclear accident in the UK.	Unquantifiable
Indemnities have been provided to certain nuclear site companies and the Nuclear Decommissioning Authority in respect of personal injury claims in the event of a nuclear incident.	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
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

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Environmental clean-up	
– A contingent liability exists in relation to the costs of retrieving and disposing of sealed radioactive sources in the event that a company keeping such sources becomes insolvent under the Environmental Permitting (England and Wales) Regulations 2016 in the event that a company keeping such sources becomes insolvent.	Unquantifiable
– A contingent liability arises in relation to the remediation of land contaminated by a nuclear occurrence as the Secretary of State is deemed to be the appropriate person to bear responsibility under section 9 of The Radioactive Contaminated Land (Modification of Enactments) (England) (Amendment) Regulations 2007 SI 2007/3245.	Unquantifiable
– 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.	Unquantifiable
– Under the United Nations Convention on the Law of the Sea (UNCLOS) 1982, OSPAR decision 98/3, the Energy Act 2004 and the Petroleum Act 1998, the department would become responsible for decommissioning most oil, gas and renewable energy installations in the event that operators are unable to fulfil their decommissioning commitments.	Unquantifiable
Others	
– A contingent liability exists in respect of the risks associated with the Department assuming responsibility for uplifts in pension contributions for the UK Atomic Energy Authority's non-active pension scheme members.	Unquantifiable
– The Secretary of State Investor Agreement (SOSIA) provides protections in certain scenarios where the Hinkley Point C nuclear plant is shut down for reasons that are political or due to certain changes in insurance arrangements or certain changes in law. Payments under the SOSIA would be expected in the first instance to be made using funds from the Supplier Obligation but in certain circumstances they could also come direct from the Secretary of State, relying on spending powers granted under the relevant Appropriation Act or, if payments were to be made over a period longer than two years, seeking a new spending power at the time. The payments could be up to around £22 billion excluding non-decommissioning operational costs that may be incurred after any shutdown. However, the liability to make payments under the SOSIA is almost entirely within the control of HM Government.	Unquantifiable



## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– UK Space Agency has an unquantifiable contingent liability arising from the international (UN) convention, which requires the UK Government to be ultimately liable for third party costs from accidental damage arising from UK space activities. To manage the risk to the Government, the Outer Space Act 1986 requires licensees to indemnify HMG against any proven third party costs. In March 2015 the Outer Space Act 1986 was amended to cap the previously unlimited liability for licensed activities. The cap is set at €60 million euro for the majority of missions. This amendment came into force from 1 October 2015 and was designed to adequately balance the risk to the UK Government whilst ensuring UK space operators remain competitive internationally. There is a requirement on licensees to obtain third party liability insurance (set at €60 million euro for the majority of missions) for the duration of the licensed activity, with the UK Government a named beneficiary. The UK government is therefore exposed to a potential liability for third party costs which are not recoverable from the licensee. The liability is unidentifiable at the time of reporting.</p>	Unquantifiable
<p>– UKRI collaborates with a number of other international partners in the funding, management and operation of technical facilities which are not owned by UKRI. In the event of a decision to withdraw from any of these arrangements, it is likely that UKRI would assist in the search for a replacement partner to ensure that technical commitments were met. The most significant international collaborations are in respect of CERN and ESO. For both of these facilities there is the possibility that UKRI would be obliged to contribute to decommissioning costs arising from a decision taken to discontinue operations. The decisions to decommission are not wholly within UKRI's control.</p>	Unquantifiable
<p>– The NDA has non-quantifiable contingent liabilities arising from indemnities given as part of the contracts for the management of the nuclear site license companies. These indemnities are in respect of the uninsurable residual risk that courts in a country which is not party to the Paris and Brussels Conventions on third party liability in the field of nuclear energy may accept jurisdiction to determine liability in the event of a nuclear incident. Indemnities are in place in respect of LLWR and Dounreay as set out in the relevant Parent Body Agreements. In addition, indemnities are provided to the previous Parent Body Organisations (PBOs) of Magnox and Sellafield covering the periods of their ownership.</p>	Unquantifiable
<p>– UKRI - Indemnity to Roslin Institute - The former Biotechnology and Biological Sciences Research Council (BBSRC) sponsored Roslin Institute transferred to the University of Edinburgh on 13 May 2008. BBSRC agreed to provide indemnity for any potential costs that arise as a result of past actions of the Institute and indemnity for any fall in grant income of the Neuropathogenesis Unit as a result of the transfer. The proportion of settlement UKRI will fund declines on an annual basis and is limited to claims up to May 2023.</p>	Unquantifiable
<p>– Core Department - Financial Reporting Council funding: A guarantee has been given to the Financial Reporting Council that, if the Council's general voluntary funding from external sources falls sufficiently for the department to have to consider making legislation to activate the statutory levy under section 17 of the Companies (Audit, Investigations and Community Enterprise) Act 2004, the department will make such a grant to cover the Council's costs as is sufficient to meet the preconditions in those levy raising powers provided the requisite funding has not been made available through another grant.</p>	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– Core Department - Deeds Relating to the Mineworkers' Pension Scheme and British Coal Staff Superannuation Scheme under Paragraph 2(9) of Schedule 5 to the Coal Industry Act 1994: Government guarantees were put in place on 31 October 1994, the day the schemes were changed to reflect the impact of the privatisation of the coal industry. They are legally binding contracts between the scheme Trustees and the Secretary of State for Business, Energy and Industrial Strategy. The guarantees ensure that benefits earned by scheme members during their employment with British Coal, and any benefit improvements from surpluses which were awarded prior to 31 October 1994, will always be paid and will be increased each year in line with the Retail Prices Index. If, at any periodic valuation, the assets of the Guaranteed Fund of either scheme were to be insufficient to meet its liabilities, the assets must be increased to bring the Fund back into balance. This is a long term contingent liability dependent on the performance of the schemes' investments and their mortality experience.</p>	Unquantifiable
<p>– Core Department - Indemnity to Public Appointments Assessors (PAAs): The Cabinet Secretary has provided a government-wide indemnity to Public Appointments Assessors (PAAs) against personal civil liabilities incurred in the execution of their PAA functions.</p>	Unquantifiable
<p>– Core Department - 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
<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

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<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. It is expected that any costs will be covered by future allocations of grant in aid.</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. It is expected that any deficit will be covered by future allocations of grant in aid.</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
<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

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– Others: There are a number of potential liabilities for the Department in respect of claims from suppliers, employees and third parties which depend on actual or potential proceedings. The timing and amounts of any liabilities are uncertain.	Unquantifiable
– BBB - Financial guarantee: Under the Bank's Help to Grow financial guarantee programme, the Bank has entered in to financial guarantee agreements of £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.	3,000
– UKRI - (BBSRC) Exit costs: Prior to 31 March 2018, some staff at BBSRC strategically funded institutes were on BBSRC terms and conditions. Whilst their direct salary costs are paid by the institutes, BBSRC is liable for any exit costs for these staff. The date and number of staff to take exit packages in any one year is unknown; however, if all staff were to take exit packages, the maximum liability is estimated at £31 million, with the amount declining on an annual basis up to March 2022.	31,000
– UKRI - (Innovate UK) Decommissioning costs: UKRI has a contingent liability which may arise if UKRI has to provide a grant to Narec (Natural Renewable Energy Centre) in order for it to be able to decommission a weather monitoring platform in the North Sea. This is currently collecting data to support the development of an offshore wind test site. This may take place anytime between three and twenty-five years from now dependent on the development of the site, at an estimated cost of £2.6m.	2,600
– UKRI - (STFC) Decommissioning costs: A contingent liability exists for European Synchrotron Radiation Facility (ESRF) decommissioning costs associated with the dismantling of the facility and infrastructures. Decommissioning occurs on winding up of ESRF. If exit by the UK (or any other Member) results in ESRF being wound up, the Members are required to arrange for decommissioning of ESRF's plant and buildings and to meet the costs of doing so in proportion to their share of capital at the time of dissolution. The contingent liability is estimated to be £1.8 million.	1,800
– UKRI - (STFC) Reprocessing and staff commitments: A contingent liability exists in respect of the Science and Technology Facilities Council (STFC)'s share of Institut Laue-Langevin (ILL) unfunded provisions for staff related costs (e.g. early retirement) and costs associated with reprocessing fuel elements that will arise on the closure of the facility. The contingent liability will become a provision when a detailed closure plan has been documented and communicated to all those affected. The contingent liability is estimated to be £10.4 million (31 March 2020: £11.8 million).	10,400
UKRI – Corporation Tax: UKRI is subject to Corporation Tax on taxable profits. During 2021-22, HMRC raised enquiries into the 2018-19 Corporation Tax return. Subject to the position agreed with HMRC regarding the specific treatment of an absorption gain recognised within the 2018-19 tax return, UKRI may recognise a further Corporation tax liability, in addition to those already recognised. This enquiry was ongoing as at 31st March 2022 and UKRI did not have certainty over the value or validity of this obligation.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>NDA – AGR Transfer: On 23 June 2021 the NDA, Government and EDF Energy entered into new decommissioning arrangements for seven Advanced Gas-cooled Reactor (AGR) stations in which Government has directed NDA to take on the future ownership of the stations for decommissioning. The work will be undertaken by the NDA subsidiary Magnox Limited. The NDA will recognise the estimated future liability in its financial statements for each of the stations at the respective points at which NDA takes ownership. The completion and timing of the transfer of ownership is currently uncertain and contingent on the fulfilment of a number of conditions by the parties involved. The NDA therefore recognises a contingent liability for the future decommissioning costs of the stations. This has been estimated by the current owner of the stations at £16,656 million (undiscounted) in its most recently published financial statements.</p>	16,656
<p>– The core Department has indemnified Cornwall Council for any liability relating to the European Regional Development Fund (ERDF) that might arise from the transfer of Wave Hub due to (a) any breach of the ERDF Funding Agreements which occurred on or before the transfer date of 31 March 2017 and (b) any action or omission by the core Department or Wave Hub in relation to the ERDF Funding Agreements prior to the transfer which leads to finding of an Irregularity by any competent authority.</p>	18,000
<p>– The core Department has indemnified the Coal Authority against potential claims arising from remunerated advisory work undertaken for other public sector bodies where settlement exceeds the Authority's professional indemnity insurance.</p>	3,000
<p>– 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.</p>	3,000

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
F4-DEL	UN Framework Convention on Climate Change	2,454
F4-DEL	International Energy Agency	1,286
G4-DEL	International Atomic Energy Agency	18,966
G4-DEL	Organisation for the Prohibition of Chemical Weapons	3,020
H7-DEL	European Space Agency	557,233
O7-DEL	European Molecular Biology Conference	4,251
O7-DEL	European Molecular Biology Laboratory	17,947
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)	142,083
O7-DEL	European Southern Observatory (ESO)	30,147
O7-DEL	Institut Laue-Langevin (ILL)	20,554
O7-DEL	European Synchrotron Radiation Facility (ESRF)	8,956
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

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
£5.5m depreciation reduction due re-lifing & IFRS16 adjustments		-5,521,000	
£5m budget transfer to 2023-24		-5,000,000	
Reduction due to transfer to Capital DEL		-2,750,000	
<b>Total change in Resource DEL (Voted)</b>		<b>-13,271,000</b>	<b>-13,271,000</b>
Reduction due to transfer to Capital AME		-2,000,000	
<b>Total change in Resource AME (Voted)</b>		<b>-2,000,000</b>	<b>-2,000,000</b>
Decrease due to £10m budget release to transfer costs to future financial years		-10,000,000	
Transfer from Resource DEL	2,750,000		
Increase due to disposal of assets		-1,000	
<b>Total change in Capital DEL (Voted)</b>	<b>2,750,000</b>	<b>-10,001,000</b>	<b>-7,251,000</b>
Transfer from Resource AME	2,000,000		
<b>Total change in Capital AME (Voted)</b>	<b>2,000,000</b>		<b>2,000,000</b>
Increase due to expected reduction in year-end creditors and IFRS16 rental payments	15,000,000		
Changes to resources and capital as set out above.		-15,001,000	
<b>Total change in Net Cash Requirement</b>	<b>15,000,000</b>	<b>-15,001,000</b>	<b>-1,000</b>



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-13,271,000	-	-13,271,000
Capital	-7,251,000	-	-7,251,000
<b>Annually Managed Expenditure</b>			
Resource	-2,000,000	-	-2,000,000
Capital	2,000,000	-	2,000,000
<b>Total Net Budget</b>			
Resource	-15,271,000	-	-15,271,000
Capital	-5,251,000	-	-5,251,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement</b>	<b>-1,000</b>		

Supplementary 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.

Income arising from:

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

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

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

HM Land Registry will account for this Estimate.

## Part II: Changes Proposed

£'000

	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
	1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted Expenditure</b>									
	-	422,419	-	-13,271	-	409,148	65,600	-7,251	58,349
<i>Of which:</i>									
A HMLR Core DEL Expenditure									
	-	422,419	-	-13,271	-	409,148	65,600	-7,251	58,349
<b>Total Spending in DEL</b>									
			-	-13,271				-7,251	
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted Expenditure</b>									
	-	19,000	-	-2,000	-	17,000	-	2,000	2,000
<i>Of which:</i>									
B HMLR Core AME Expenditure									
	-	19,000	-	-2,000	-	17,000	-	2,000	2,000
<b>Total Spending in AME</b>									
			-	-2,000				2,000	
<b>Total for Estimate</b>									
			-	-15,271				-5,251	
<i>Of which:</i>									
<b>Voted Expenditure</b>									
			-	-15,271				-5,251	
<b>Non Voted Expenditure</b>									
			-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>459,109</b>	<b>-1</b>	<b>459,108</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	-	-	409,148	-	409,148	58,350	-1	58,349
<i>Of which:</i>								
A HMLR Core DEL Expenditure								
-	-	-	409,148	-	409,148	58,350	-1	58,349
<b>Total Spending in DEL</b>								
-	-	-	409,148	-	409,148	58,350	-1	58,349
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	17,000	-	17,000	2,000	-	2,000
<i>Of which:</i>								
B HMLR Core AME Expenditure								
-	-	-	17,000	-	17,000	2,000	-	2,000
<b>Total Spending in AME</b>								
-	-	-	17,000	-	17,000	2,000	-	2,000
<b>Total for Estimate</b>								
-	-	-	426,148	-	426,148	60,350	-1	60,349
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	426,148	-	426,148	60,350	-1	60,349
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>441,419</b>	<b>-15,271</b>	<b>426,148</b>
<b>Net Capital Requirement</b>	<b>65,600</b>	<b>-5,251</b>	<b>60,349</b>
<b>Accruals to cash adjustments</b>	<b>-47,910</b>	<b>20,521</b>	<b>-27,389</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-28,910	5,521	-23,389
New provisions and adjustments to previous provisions	-19,000	-	-19,000
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	-	15,000	15,000
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>459,109</b>	<b>-1</b>	<b>459,108</b>

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

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	426,148
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-375,000
<b>Net Programme Costs</b>	<b>51,148</b>
<b>Total Net Operating Costs</b>	<b>51,148</b>
<i>Of which:</i>	
Resource DEL	409,148
Capital DEL	-
Resource AME	17,000
Capital AME	-
Non-budget	-375,000
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	375,000
Other adjustments	-
<b>Total Resource Budget</b>	<b>426,148</b>
<i>Of which:</i>	
Resource DEL	409,148
Resource AME	17,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>426,148</b>

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


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£'000

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**Revised  
Plans**


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**Voted Capital DEL** -1
*Of which:*

Programme

Sales of Assets -1*Of which:*A HMLR Core DEL Expenditure -1


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Total Programme -1


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**Total Voted Capital Income** -1


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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-390,000	-390,000	15,000	15,000	-375,000	-375,000
<b>Total</b>	<b>-390,000</b>	<b>-390,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-375,000</b>	<b>-375,000</b>

### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Receipts surrendered from Income from Fees and Charges	-384,100	-384,100	15,000	15,000	-369,100	-369,100
Receipts surrendered from Income from other Revenue	-4,000	-4,000	-	-	-4,000	-4,000
Receipts surrendered from Rental Income	-1,900	-1,900	-	-	-1,900	-1,900
<b>Total</b>	<b>-390,000</b>	<b>-390,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-375,000</b>	<b>-375,000</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

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

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





# Department for Digital, Culture, Media and Sport

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Budget Neutral Switch relating to Blythe House		-13,395,000	
(Section A) Budget Neutral Switch relating to Blythe House	810,000		
(Section A) Reserve Claim (HMT reserve) relating to Burrell Collection	1,000,000		
(Section A) Resource and Capital switch relating to Support for Museums and Galleries		-810,000	
(Section B) Budget Neutral Switch relating to ALB Covid Recovery and Levelling Up	5,826,000		
(Section B) Budget Neutral Switch relating to Blythe House	13,395,000		
(Section B) Budget Neutral Switch relating to Museums and Galleries sponsored ALBs		-5,821,000	
(Section B) Budget Neutral Switch relating to Museums and Galleries sponsored ALBs		-245,000	
(Section B) IFRS 16 adjustment relating to Museums and Galleries sponsored ALBs	755,000		
(Section B) IFRS 16 adjustment relating to Museums and Galleries sponsored ALBs	346,000		
(Section B) Reserve Claim (HMT reserve) relating to Museums and Galleries sponsored ALBs		-1,241,000	
(Section C) Budget Neutral Switch relating to Libraries sponsored ALBs	265,000		
(Section C) Budget Neutral Switch relating to Libraries sponsored ALBs		-6,276,000	
(Section C) Reserve Claim (HMT reserve) relating to Libraries sponsored ALBs	10,043,000		
(Section C) Surrender of funding relating to BL Leeds & Boston Spa		-1,426,000	
(Section D) Budget Cover Transfer (Department for International Trade) relating to Support for the Arts sector		-250,000	
(Section D) Budget Cover Transfer (Home Office) relating to Platinum Jubilee 2022		-3,400,000	
(Section D) Budget Cover Transfer (Ministry of Defence) relating to Platinum Jubilee 2022	100,000		
(Section D) Budget Cover Transfer (Scot Gov) relating to Edinburgh International Culture Summit		-50,000	

(Section D) Budget Neutral Switch relating to Platinum Jubilee 2022		-3,300,000
(Section D) Budget Neutral Switch relating to Support for the Arts sector	73,000	
(Section D) Income adjustment relating to Department for Education funding for Arts Council England		-195,000
(Section D) Income adjustment relating to Department for Education funding for Arts Council England	269,000	
(Section E) Budget Neutral Switch relating to Arts and culture ALBs	774,000	
(Section E) Budget Neutral Switch relating to Arts and culture ALBs		-73,000
(Section E) Income adjustment relating to Department for Education funding for Arts Council England	195,000	
(Section E) Income adjustment relating to Department for Education funding for Arts Council England		-269,000
(Section F) Admin and Programme switch relating to Birmingham Commonwealth Games 2022	124,000	
(Section F) Admin and Programme switch relating to Men's Euros	801,000	
(Section F) Budget Cover Transfer (Home Office) relating to Mega Events		-231,000
(Section F) Budget Neutral Switch relating to Commonwealth Games Organising Committee	80,000,000	
(Section F) Budget Neutral Switch relating to Mega Events		-2,745,000
(Section F) Resource and Capital switch relating to Mega Events		-1,170,000
(Section F) Surrender of funding relating to Birmingham Commonwealth Games 2022		-41,300,000
(Section F) Surrender of funding relating to Mega Events		-334,000
(Section F) Surrender of funding relating to Support for the Sports sector		-2,066,000
(Section G) Budget Neutral Switch relating to Mega Events	340,000	
(Section G) Budget Neutral Switch relating to Mega Events	2,745,000	
(Section G) Budget Neutral Switch relating to Sport sponsored ALBs	211,000	
(Section G) Budget Neutral Switch relating to Sport sponsored ALBs	3,300,000	
(Section G) Budget Neutral Switch relating to Sport sponsored ALBs	34,000	
(Section G) IFRS 16 adjustment relating to Sport sponsored ALBs		-42,000
(Section G) IFRS 16 adjustment relating to Sport sponsored ALBs	52,000	
(Section G) IFRS 16 adjustment relating to Sport sponsored ALBs	400,000	
(Section G) IFRS 16 adjustment relating to Sport sponsored ALBs		-67,000
(Section G) IFRS 16 adjustment relating to Sport sponsored ALBs		-90,000

(Section G) IFRS 16 adjustment relating to Sport sponsored ALBs		-197,000
(Section G) IFRS 16 adjustment relating to Sport sponsored ALBs	74,000	
(Section G) Resource and Capital switch relating to Sport sponsored ALBs		-2,968,000
(Section H) Budget Neutral Switch relating to Ceremonial and support for the Heritage sector		-30,000
(Section H) Budget Neutral Switch relating to Operational London Bridge	1,620,000	
(Section H) Income adjustment relating to Ceremonial and support for the Heritage sector	1,000	
(Section H) Reserve Claim (HMT reserve) relating to Listed Places of Worship	693,000	
(Section H) Reserve Claim (HMT reserve) relating to Listed Places of Worship	15,906,000	
(Section H) Reserve Claim (HMT reserve) relating to Operational London Bridge	59,055,000	
(Section I) Budget Cover Transfer (DEFRA) relating to Heritage sponsored ALBs	230,000	
(Section I) Budget Cover Transfer (NIE) relating to Heritage sponsored ALBs	58,000	
(Section I) Budget Cover Transfer (WG) relating to Heritage sponsored ALBs	6,336,000	
(Section I) Budget Neutral Switch relating to ALB Covid Recovery and Levelling Up	871,000	
(Section I) Budget Neutral Switch relating to Heritage sponsored ALBs		-841,000
(Section I) IFRS 16 adjustment relating to Heritage sponsored ALBs		-289,000
(Section I) Income adjustment relating to Department for Education funding for Heritage		-1,000
(Section I) Reserve Claim (HMT reserve) relating to Heritage sponsored ALBs		-1,500,000
(Section I) Reserve Claim (HMT reserve) relating to Historic England Government Property Agency costs	248,000	
(Section J) Budget Cover Transfer (Cabinet Office) relating to GREAT Campaign funding	12,264,000	
(Section J) IFRS 16 adjustment relating to Tourism sponsored ALBs	284,000	
(Section K) Admin and Programme switch relating to Shared Outcomes Fund	612,000	
(Section K) Budget Cover Transfer (BEIS) relating to International	50,000	
(Section K) Budget Cover Transfer (Cabinet Office) relating to National Cyber Security Programme	8,573,000	
(Section K) Budget Cover Transfer (Cabinet Office) relating to Support for the Broadcasting and Media sector	2,546,000	
(Section K) Budget Cover Transfer (Department for Education) relating to Support for the Broadcasting and Media sector		-20,000
(Section K) Budget Cover Transfer (Department for International Trade) relating to Support for the Broadcasting and Media sector	100,000	

(Section K) Budget Cover Transfer (Foreign, Commonwealth and Development Office) relating to ODA Tech Hubs		-270,000
(Section K) Budget Cover Transfer (Foreign, Commonwealth and Development Office) relating to Support for the Broadcasting and Media sector		-500,000
(Section K) Budget Cover Transfer (HMT) relating to Support for the Broadcasting and Media sector		-1,508,000
(Section K) Budget Cover Transfer (Home Office) relating to Security & Online Harms		-85,000
(Section K) Budget Cover Transfer (Scot Gov) relating to National Cyber Security Programme		-29,000
(Section K) Budget Neutral Switch relating to Global Screen Fund		-7,000,000
(Section K) Budget Neutral Switch relating to Media and Creative Industries Programme	8,000,000	
(Section K) Budget Neutral Switch relating to National Cyber Security Programme		-243,000
(Section K) Budget Neutral Switch relating to Support for the Broadcasting and Media sector		-682,000
(Section K) Income adjustment relating to Support for the Broadcasting and Media sector		-40,000
(Section K) Income adjustment relating to Support for the Broadcasting and Media sector		-960,000
(Section K) Reserve Claim (HMT reserve) relating to Production Restart Scheme	19,827,000	
(Section K) Resource and Capital switch relating to National Cyber Security Programme	450,000	
(Section K) Resource and Capital switch relating to Support for the Broadcasting and Media sector	500,000	
(Section K) Surrender of funding relating to Digital Infrastructure		-1,100,000
(Section K) Surrender of funding relating to National Cyber Security Programme		-246,000
(Section K) Surrender of funding relating to National Cyber Security Programme		-1,616,000
(Section K) Surrender of funding relating to Shared Outcomes Fund		-350,000
(Section L) Admin and Programme switch relating to Broadcasting and Media sponsored ALBs	676,000	
(Section L) Admin and Programme switch relating to Broadcasting and Media sponsored ALBs		-676,000
(Section L) Budget Neutral Switch relating to ALB Covid Recovery and Levelling Up	351,000	
(Section L) Budget Neutral Switch relating to Broadcasting and Media sponsored ALBs	507,000	
(Section L) Budget Neutral Switch relating to Broadcasting and Media sponsored ALBs	1,535,000	
(Section L) Budget Neutral Switch relating to Broadcasting and Media sponsored ALBs		-296,000
(Section L) Budget Neutral Switch relating to Global Screen Fund	7,000,000	
(Section L) Budget Neutral Switch relating to National Cyber Security Programme	243,000	

(Section L) IFRS 16 adjustment relating to Broadcasting and Media sponsored ALBs	840,000	
(Section L) IFRS 16 adjustment relating to Broadcasting and Media sponsored ALBs		-443,000
(Section L) IFRS 16 adjustment relating to Broadcasting and Media sponsored ALBs		-676,000
(Section L) IFRS 16 adjustment relating to Broadcasting and Media sponsored ALBs		-530,000
(Section L) IFRS 16 adjustment relating to Broadcasting and Media sponsored ALBs	25,000	
(Section L) IFRS 16 adjustment relating to Broadcasting and Media sponsored ALBs	18,000	
(Section L) Income adjustment relating to Department for Education funding for British Film Institute	40,000	
(Section L) Income adjustment relating to Department for Education funding for British Film Institute	960,000	
(Section L) Reserve Claim (HMT reserve) relating to Broadcasting and Media sponsored ALBs	209,000	
(Section L) Resource and Capital switch relating to Broadcasting and Media sponsored ALBs		-3,046,000
(Section M) Admin and Programme switch relating to Birmingham Commonwealth Games 2022		-124,000
(Section M) Admin and Programme switch relating to Men's Euros		-801,000
(Section M) Admin and Programme switch relating to Shared Outcomes Fund		-612,000
(Section M) Budget Cover Transfer (BEIS) relating to Central Departmental funding		-13,000
(Section M) Budget Cover Transfer (Cabinet Office) relating to Central Departmental funding		-59,000
(Section M) Budget Cover Transfer (Cabinet Office) relating to Central Departmental funding	87,000	
(Section M) Budget Cover Transfer (Foreign, Commonwealth and Development Office) relating to Central Departmental funding	10,000	
(Section M) Budget Cover Transfer (NIE) relating to Central Departmental funding	90,000	
(Section M) Budget Cover Transfer (TNA) relating to The National Archives Transfer		-175,000
(Section M) Budget Neutral Switch relating to Central Contingency	964,000	
(Section M) Budget Neutral Switch relating to Central Contingency	482,000	
(Section M) Budget Neutral Switch relating to Central Departmental funding		-1,075,000
(Section M) Budget Neutral Switch relating to Central Departmental funding		-983,000
(Section M) Budget Neutral Switch relating to Central Departmental funding	1,664,000	
(Section M) Budget Neutral Switch relating to Central Departmental funding		-843,000
(Section M) Budget Neutral Switch relating to Central Departmental funding	7,232,000	

(Section M) Budget Neutral Switch relating to Departmental Unallocated Provision (DUP)		-370,000
(Section M) Budget Neutral Switch relating to Departmental Unallocated Provision (DUP)		-9,620,000
(Section M) Budget Neutral Switch relating to Events Indemnity Scheme		-663,000
(Section M) Budget Neutral Switch relating to International	370,000	
(Section M) Budget Neutral Switch relating to Mega Events		-340,000
(Section M) IFRS 16 adjustment relating to Administration and Research		-399,000
(Section M) IFRS 16 adjustment relating to Administration and Research	586,000	
(Section M) IFRS 16 adjustment relating to Administration and Research		-25,000
(Section M) IFRS 16 adjustment relating to Administration and Research		-1,000
(Section M) IFRS 16 adjustment relating to Administration and Research		-438,000
(Section M) Reserve Claim (HMT reserve) relating to Cyber 2025	102,000	
(Section M) Reserve Claim (HMT reserve) relating to Liverpool Waterfront Development	1,635,000	
(Section M) Reserve Claim (HMT reserve) relating to Loan Book Management	11,712,000	
(Section M) Resource and Capital switch relating to Departmental Unallocated Provision (DUP)		-8,500,000
(Section M) Surrender of funding relating to Birmingham Commonwealth Games 2022		-1,000,000
(Section M) Surrender of funding relating to Departmental Unallocated Provision (DUP)		-2,389,000
(Section M) Treasury adjustment relating to cash flow forecasting		-51,000
(Section N) Income adjustment relating to National Lottery Commission Funding from National Lottery Distribution Fund		-7,102,000
(Section O) Budget Neutral Switch relating to Gambling Commission	200,000	
(Section O) Budget Neutral Switch relating to Gambling Commission		-375,000
(Section O) IFRS 16 adjustment relating to Gambling Commission	63,000	
(Section O) Income adjustment relating to National Lottery Commission Funding from National Lottery Distribution Fund	7,102,000	
(Section P) Reserve Claim (HMT reserve) relating to Tampon Tax	11,995,000	
(Section Q) IFRS 16 adjustment relating to National Citizen Service		-3,000
(Section Q) IFRS 16 adjustment relating to National Citizen Service		-243,000
(Section R) Budget Neutral Switch relating to Birmingham Commonwealth Games 2022		-1,410,000

(Section R) Budget Neutral Switch relating to Commonwealth Games Organising Committee		-80,000,000	
(Section R) Surrender of funding relating to Birmingham Commonwealth Games 2022		-29,700,000	
(Section S) Budget Cover Transfer (Home Office) relating to Shared Rural Network		-1,000,000	
(Section S) Budget Cover Transfer (Scot Gov) relating to UK Gigabit Programme		-137,000	
(Section S) Budget Neutral Switch relating to BDUK Admin (non ring-fenced)		-1,104,000	
(Section S) Budget Neutral Switch relating to BDUK Programme		-1,664,000	
(Section S) Budget Neutral Switch relating to Building Digital UK	56,000		
(Section S) Budget Neutral Switch relating to Central Departmental funding	526,000		
(Section S) Surrender of funding relating to Shared Rural Network		-400,000	
<b>Total change in Resource DEL (Voted)</b>		<b>317,436,000</b>	<b>-262,557,000</b>
			<b>54,879,000</b>
(Section T) Reserve Claim (HMT reserve) relating to British Broadcasting Corporation	7,044,000		
(Section V) Funding adjustments relating to Provisions, Impairments, and other AME spend		-8,000	
(Section X) Reserve Claim (HMT reserve) relating to additional non-cash budget cover for S4C	6,565,000		
<b>Total change in Resource AME (Voted)</b>	<b>13,609,000</b>	<b>-8,000</b>	<b>13,601,000</b>
(Section Y) Reserve Claim (HMT reserve) relating to Lottery Grants	113,338,000		
<b>Total change in Resource AME (Non-Voted)</b>	<b>113,338,000</b>		<b>113,338,000</b>
(Section A) Budget Neutral Switch relating to Blythe House		-10,000,000	
(Section A) Budget Neutral Switch relating to Support for Museums and Galleries		-510,000	
(Section A) Resource and Capital switch relating to Support for Museums and Galleries	810,000		
(Section B) Budget Neutral Switch relating to ALB Maintenance Capital		-3,225,000	
(Section B) Budget Neutral Switch relating to ALB Maintenance Capital		-3,525,000	
(Section B) Budget Neutral Switch relating to Blythe House	10,000,000		
(Section B) Budget Neutral Switch relating to Museums and Galleries sponsored ALBs	810,000		
(Section B) Budget Exchange relating to ALB Maintenance Capital		-15,300,000	
(Section B) IFRS 16 adjustment relating to Museums and Galleries sponsored ALBs	10,457,000		
(Section B) Reserve Claim (HMT reserve) - Voted Loan relating to Museums and Galleries sponsored ALBs	3,718,000		



(Section B) Reserve Claim (HMT reserve) relating to Museums and Galleries sponsored ALBs	116,761,000	
(Section B) Surrender of funding relating to NHM Research Facility		-11,450,000
(Section C) Budget Neutral Switch relating to ALB Maintenance Capital	1,575,000	
(Section C) Budget Neutral Switch relating to ALB Maintenance Capital	1,575,000	
(Section C) Budget Exchange relating to BL Leeds & Boston Spa		-21,700,000
(Section C) IFRS 16 adjustment relating to Libraries sponsored ALBs	457,000	
(Section C) Reserve Claim (HMT reserve) relating to Libraries sponsored ALBs	3,600,000	
(Section C) Surrender of funding relating to BL Leeds & Boston Spa		-7,064,000
(Section E) IFRS 16 adjustment relating to Arts and culture ALBs	324,000	
(Section G) Budget Neutral Switch relating to Mega Events	1,170,000	
(Section G) Resource and Capital switch relating to Sport sponsored ALBs	2,968,000	
(Section H) Resource and Capital switch relating to Operational London Bridge	8,500,000	
(Section I) Budget Cover Transfer (WG) relating to Heritage sponsored ALBs	7,266,000	
(Section I) IFRS 16 adjustment relating to Heritage sponsored ALBs	5,500,000	
(Section K) Budget Cover Transfer (BEIS) relating to National Cyber Security Programme	450,000	
(Section K) Budget Cover Transfer (Cabinet Office) relating to National Cyber Security Programme	791,000	
(Section K) Budget Cover Transfer (BEIS) relating to Support for the Broadcasting and Media sector	500,000	
(Section K) Budget Exchange relating to Shared Outcomes Fund		-1,140,000
(Section K) Reserve Claim (HMT reserve) relating to Cyber 2025	113,000	
(Section K) Resource and Capital switch relating to National Cyber Security Programme		-450,000
(Section K) Resource and Capital switch relating to Support for the Broadcasting and Media sector		-500,000
(Section K) Surrender of funding relating to 5G		-4,000,000
(Section K) Surrender of funding relating to Diversification		-13,000,000
(Section L) Budget Neutral Switch relating to ALB Maintenance Capital	1,650,000	
(Section L) Budget Neutral Switch relating to ALB Maintenance Capital	1,650,000	
(Section L) Budget Exchange relating to Ofcom - 700MHz		-1,300,000
(Section L) IFRS 16 adjustment relating to Broadcasting and Media sponsored ALBs	3,642,000	

(Section L) Reserve Claim (HMT reserve) relating to Broadcasting and Media sponsored ALBs	63,000		
(Section L) Resource and Capital switch relating to Broadcasting and Media sponsored ALBs	3,046,000		
(Section M) Budget Cover Transfer (Cabinet Office) relating to Central Departmental funding		-223,000	
(Section M) IFRS 16 adjustment relating to Administration and Research		-43,228,000	
(Section M) Surrender of funding relating to Loan Book Management		-2,146,000	
(Section M) Surrender of funding relating to R&D		-214,000	
(Section P) Budget Exchange relating to Youth Investment Fund		-50,000,000	
(Section P) Surrender of funding relating to Youth Investment Fund		-31,000,000	
(Section S) Budget Cover Transfer (Home Office) relating to Shared Rural Network		-3,200,000	
(Section S) Budget Cover Transfer (Scot Gov) relating to Superfast		-8,085,000	
(Section S) Surrender of funding relating to Shared Rural Network		-14,100,000	
(Section S) Surrender of funding relating to Superfast		-2,700,000	
(Section S) Surrender of funding relating to UK Gigabit Programme		-100,655,000	
<b>Total change in Capital DEL (Voted)</b>	<b>187,396,000</b>	<b>-348,715,000</b>	<b>-161,319,000</b>
(Section T) Reserve Claim (HMT reserve) relating to British Broadcasting Corporation	50,115,000		
<b>Total change in Capital AME (Voted)</b>	<b>50,115,000</b>		<b>50,115,000</b>
(Section Y) Surrender of funding relating to Lottery Grants		-70,738,000	
<b>Total change in Capital AME (Non-Voted)</b>		<b>-70,738,000</b>	<b>-70,738,000</b>
Cash changes arising from above adjustments and other cash movements		-190,442,000	
<b>Total change in Net Cash Requirement</b>		<b>-190,442,000</b>	<b>-190,442,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	54,879,000	-	54,879,000
Capital	-161,319,000	-	-161,319,000
<b>Annually Managed Expenditure</b>			
Resource	13,601,000	113,338,000	126,939,000
Capital	50,115,000	-70,738,000	-20,623,000
<b>Total Net Budget</b>			
Resource	68,480,000	113,338,000	181,818,000
Capital	-111,204,000	-70,738,000	-181,942,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-190,442,000</b>		

Supplementary 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.

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## Part I

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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.

\*\* Support for the cultural and heritage sectors, libraries, and archive institutions and the wider visitor economy.

Cultural objects of significance received under the Cultural Gifts scheme and passed to the Acceptance in Lieu panel.

### 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.

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## Part I

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### **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.

\*\* Funding the BBC, Channel Four, S4C and regulators sponsored by the department.

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

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
324,250	1,920,632	-5,373	60,252	318,877	1,980,884	830,915	-161,319	669,596
<i>Of which:</i>								
A Support for the Museums and Galleries sector								
-	41,313	-	-12,395	-	28,918	10,810	-9,700	1,110
B Museums and Galleries sponsored ALBs (net)								
-	456,116	-	13,015	-	469,131	140,870	108,246	249,116
C Libraries sponsored ALBs (net)								
8,845	119,313	-735	3,341	8,110	122,654	35,065	-21,557	13,508
D Support for the Arts sector								
-667	3,549	-195	-6,558	-862	-3,009	330	-	330
E Arts and culture ALBs (net)								
20,121	454,115	970	-343	21,091	453,772	50,383	324	50,707
F Support for the Sports sector								
-	-50,563	-	33,079	-	-17,484	64,200	-	64,200
G Sport sponsored ALBs (net)								
16,636	143,215	-73	3,865	16,563	147,080	43,447	4,138	47,585
H Ceremonial and support for the Heritage sector								
222	33,498	699	76,546	921	110,044	-	8,500	8,500
I Heritage sponsored ALBs (net)								
21,332	54,406	990	4,122	22,322	58,528	52,801	12,766	65,567
J Tourism sponsored ALBs (net)								
27,641	12,207	284	12,264	27,925	24,471	2,475	-	2,475
K Support for the Digital, Broadcasting and Media sectors								
11,936	70,796	-1,597	27,606	10,339	98,402	91,673	-17,236	74,437
L Broadcasting and Media sponsored ALBs (net)								
16,147	18,727	1,187	5,550	17,334	24,277	5,763	8,751	14,514
M Administration and Research								
188,380	41,393	-5,657	2,110	182,723	43,503	55,017	-45,811	9,206
N Support for Horseracing and the Gambling sector								
-	-25,610	-	-7,102	-	-32,712	-	-	-
O Gambling Commission(net)								
-	26,844	-	6,990	-	33,834	521	-	521
P Civil Society and Youth								
-	38,991	-	11,995	-	50,986	95,000	-81,000	14,000
Q National Citizen Service								
12,657	59,774	-246	-	12,411	59,774	10	-	10
R Birmingham 2022 and Festival 2022 (net)								
-	382,486	-	-111,110	-	271,376	-	-	-
S Building Digital UK								
1,000	40,062	-1,000	-2,723	-	37,339	182,550	-128,740	53,810
<b>Total Spending in DEL</b>								
		<b>-5,373</b>	<b>60,252</b>				<b>-161,319</b>	

**Part II: Changes Proposed**

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	4,309,817	-	13,601	-	4,323,418	904,523	50,115	954,638
<i>Of which:</i>								
T British Broadcasting Corporation(net)								
-	4,193,881	-	7,044	-	4,200,925	704,523	50,115	754,638
V Provisions, Impairments and other AME spend								
-	115,934	-	-8	-	115,926	-	-	-
X S4C (net)								
-	-	-	6,565	-	6,565	-	-	-
<b>Non Voted Expenditure</b>								
-	1,354,389	-	113,338	-	1,467,727	343,290	-70,738	272,552
<i>Of which:</i>								
Y Lottery Grants								
-	1,354,389	-	113,338	-	1,467,727	343,290	-70,738	272,552
<b>Total Spending in AME</b>								
		- 126,939				-20,623		
<b>Total for Estimate</b>								
		-5,373 187,191				-181,942		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-5,373 73,853				-111,204		
<b>Non Voted Expenditure</b>								
		- 113,338				-70,738		
<b>£'000</b>								

	Present Plans	Changes	Revised Plans
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<b>Net Cash Requirement</b>	<b>6,819,836</b>	<b>-190,442</b>	<b>6,629,394</b>
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**Part II: Revised subhead detail including additional provision****£'000**

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>			<b>Programme</b>					
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
321,262	-2,385	318,877	2,064,173	-83,289	1,980,884	671,742	-2,146	669,596
<i>Of which:</i>								
A Support for the Museums and Galleries sector								
-	-	-	28,918	-	28,918	1,110	-	1,110
B Museums and Galleries sponsored ALBs (net)								
-	-	-	469,131	-	469,131	249,116	-	249,116
C Libraries sponsored ALBs (net)								
8,110	-	8,110	122,654	-	122,654	13,508	-	13,508
D Support for the Arts sector								
779	-1,641	-862	50,308	-53,317	-3,009	330	-	330
E Arts and culture ALBs (net)								
21,091	-	21,091	453,772	-	453,772	50,707	-	50,707
F Support for the Sports sector								
-	-	-	-12,840	-4,644	-17,484	64,200	-	64,200
G Sport sponsored ALBs (net)								
16,563	-	16,563	147,080	-	147,080	47,585	-	47,585
H Ceremonial and support for the Heritage sector								
954	-33	921	110,584	-540	110,044	8,500	-	8,500
I Heritage sponsored ALBs (net)								
22,322	-	22,322	58,528	-	58,528	65,567	-	65,567
J Tourism sponsored ALBs (net)								
27,925	-	27,925	24,471	-	24,471	2,475	-	2,475
K Support for the Digital, Broadcasting and Media sectors								
10,379	-40	10,339	99,097	-695	98,402	74,437	-	74,437
L Broadcasting and Media sponsored ALBs (net)								
17,334	-	17,334	24,277	-	24,277	14,514	-	14,514
M Administration and Research								
183,394	-671	182,723	43,503	-	43,503	11,352	-2,146	9,206
N Support for Horseracing and the Gambling sector								
-	-	-	-8,619	-24,093	-32,712	-	-	-
O Gambling Commission(net)								
-	-	-	33,834	-	33,834	521	-	521
P Civil Society and Youth								
-	-	-	50,986	-	50,986	14,000	-	14,000
Q National Citizen Service								
12,411	-	12,411	59,774	-	59,774	10	-	10
R Birmingham 2022 and Festival 2022 (net)								
-	-	-	271,376	-	271,376	-	-	-



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

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>				<b>Programme</b>				
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
S Building Digital UK								
-	-	-	37,339	-	37,339	53,810	-	53,810
<b>Total Spending in DEL</b>								
321,262	-2,385	318,877	2,064,173	-83,289	1,980,884	671,742	-2,146	669,596
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	4,323,418	-	4,323,418	954,638	-	954,638
<i>Of which:</i>								
T British Broadcasting Corporation(net)								
-	-	-	4,200,925	-	4,200,925	754,638	-	754,638
U Channel Four Television								
-	-	-	-	-	-	200,000	-	200,000
V Provisions, Impairments and other AME spend								
-	-	-	115,926	-	115,926	-	-	-
W Levy bodies (net)								
-	-	-	2	-	2	-	-	-
X S4C (net)								
-	-	-	6,565	-	6,565	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	1,467,727	-	1,467,727	272,552	-	272,552
<i>Of which:</i>								
Y Lottery Grants								
-	-	-	1,467,727	-	1,467,727	272,552	-	272,552
<b>Total Spending in AME</b>								
-	-	-	5,791,145	-	5,791,145	1,227,190	-	1,227,190
<b>Total for Estimate</b>								
321,262	-2,385	318,877	7,855,318	-83,289	7,772,029	1,898,932	-2,146	1,896,786
<i>Of which:</i>								
<b>Voted Expenditure</b>								
321,262	-2,385	318,877	6,387,591	-83,289	6,304,302	1,626,380	-2,146	1,624,234
<b>Non Voted Expenditure</b>								
-	-	-	1,467,727	-	1,467,727	272,552	-	272,552

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>7,909,088</b>	<b>181,818</b>	<b>8,090,906</b>
<b>Net Capital Requirement</b>	<b>2,078,728</b>	<b>-181,942</b>	<b>1,896,786</b>
<b>Accruals to cash adjustments</b>	<b>-1,470,301</b>	<b>-147,718</b>	<b>-1,618,019</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-7,145,561	-116,462	-7,262,023
Add cash grant-in-aid	5,945,365	-4,925	5,940,440
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-25,929	-7,733	-33,662
New provisions and adjustments to previous provisions	-	-53,700	-53,700
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200,000	2,355	-197,645
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-44,176	32,747	-11,429
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-1,697,679</b>	<b>-42,600</b>	<b>-1,740,279</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-1,697,679	-42,600	-1,740,279
<b>Net Cash Requirement</b>	<b>6,819,836</b>	<b>-190,442</b>	<b>6,629,394</b>

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

£'000

	2022-23 Plans
Gross Administration Costs	320,768
<i>Less:</i>	
Administration DEL Income	-2,385
<b>Net Administration Costs</b>	<b>318,383</b>
Gross Programme Costs	8,993,030
<i>Less:</i>	
Programme DEL Income	-83,289
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>8,909,741</b>
<b>Total Net Operating Costs</b>	<b>9,228,124</b>
<i>Of which:</i>	
Resource DEL	2,295,017
Capital DEL	495,356
Resource AME	5,791,145
Capital AME	646,606
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	-1,141,962
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	4,744
<b>Total Resource Budget</b>	<b>8,090,906</b>
<i>Of which:</i>	
Resource DEL	2,299,761
Resource AME	5,791,145
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>8,090,906</b>

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

£'000

Revised  
Plans

**Voted Resource DEL** **-85,674**

*Of which:*

Administration

Sales of Goods and Services -799

*Of which:*

D Support for the Arts sector -195

K Support for the Digital, Broadcasting and Media sectors -40

M Administration and Research -564

Other Grants -1,479

*Of which:*

D Support for the Arts sector -1,446

H Ceremonial and support for the Heritage sector -33

Other Income -107

*Of which:*

M Administration and Research -107

Total Administration **-2,385**

Programme

Sales of Goods and Services -24,518

*Of which:*

K Support for the Digital, Broadcasting and Media sectors -695

N Support for Horseracing and the Gambling sector -23,823

Other Grants -58,771

*Of which:*

D Support for the Arts sector -53,586

F Support for the Sports sector -4,644

H Ceremonial and support for the Heritage sector -541

Total Programme **-83,289**

**Total Voted Resource Income** **-85,674**

**Voted Capital DEL** **-2,146**

*Of which:*

Programme

Repayments -2,146

*Of which:*

M Administration and Research -2,146

Total Programme **-2,146**

**Total Voted Capital Income** **-2,146**

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

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

£'000

	Present		Change		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-450,509	-	-603,725	-	-1,054,234
<b>Total</b>	-	<b>-450,509</b>	-	<b>-603,725</b>	-	<b>-1,054,234</b>

#### Detailed description of CFER sources

£'000

	Present		Change		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Ofcom annual license fees (Wireless Telegraphy Act Licence Fees)		-430,000		-573,000		-1,003,000
Gambling Commission fines & penalties		-9,000		-2,270		-11,270
Information Commissioner's Office civil monetary penalties & related bank interest		-11,500		5,236		-6,264
Sports Grounds Safety authority		-9		-		-9
Building Digital UK clawbacks		-		-33,691		-33,691
<b>Total</b>	-	<b>-450,509</b>	-	<b>-603,725</b>	-	<b>-1,054,234</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officers:** Ruth Hannant and Polly Payne

**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
Greg Pickup	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
John Edwards	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

Nat Edwards	Royal Armouries
Paddy Rodgers	Royal Museums Greenwich
Siân Doyle	S4C
Sir Ian Blatchford	Science Museums Group
Dr Bruce Boucher	Sir John Soane's Museum
Tim Hollingsworth	Sport England
Martyn Henderson	Sports Grounds Safety Authority (SGSA)
Dr Maria Balshaw	Tate Group
Andrew Rhodes	The Gambling Commission
Jane Rumble	UK Anti-Doping
Sally Munday	United Kingdom Sports Council
Dr Tristram Hunt	Victoria and Albert Museum
Patricia Yates	Visit Britain

Ruth Hannant and Polly Payne have 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	50,268	105,494	63,457
B	Imperial War Museum	24,340	10,193	28,246
B	Museums and Galleries (subgroup)	62,209	26,155	74,976
B	National Gallery	28,856	5,474	26,958
B	National Museums Liverpool	25,121	5,430	24,878
B	Natural History Museum	58,502	38,138	64,704
B	Royal Museums Greenwich	18,590	4,865	18,306
B	Science Museum Group	74,813	23,024	67,577
B	Tate Galleries	60,470	12,794	51,059
B	Victoria & Albert Museum	65,962	17,549	61,130
C	British Library	130,764	13,508	111,214
E	Arts Council of England	474,863	50,707	623,961
G	Sport England	73,223	34,269	149,376
G	Sports Grounds Safety Authority	1,710	-	1,664
G	UK Anti-Doping	9,113	2,090	9,460
G	UK Sport	79,597	11,226	88,283
I	Churches Conservation Trust	2,638	255	2,858
I	Historic England	70,719	53,044	110,583
I	National Heritage Memorial Fund	7,493	12,268	24,301
J	VisitBritain	52,396	2,475	62,995
L	British Film Institute	31,672	4,390	33,914
L	Information Commissioner's Office	9,640	3,921	9,319
L	OFCOM	299	6,203	-205
O	Gambling Commission	1,141	521	740
O	National Lottery Commission	32,693	-	32,712
Q	National Citizen Service	72,185	10	72,125
R	Birmingham CWG 2022	271,376	-	291,093
S	BDUK	-	-	90,136
T	BBC	4,200,925	754,638	3,744,620
V	Arts Council of England	56	-	-
V	Birmingham CWG 2022	2,081	-	-
V	British Film Institute	8,809	-	-
V	British Museum	8,800	-	-
V	Historic England	-250	-	-
V	Imperial War Museums	5,800	-	-
V	British Library	-1,090	-	-
V	Museums and Galleries (subgroup)	4,290	-	-
V	National Gallery	1,000	-	-
V	National Museums Liverpool	3,300	-	-
V	Natural History Museum	742	-	-
V	OFCOM	-2,104	-	-
V	Royal Museums Greenwich	2,700	-	-
V	Science Museum Group	5,584	-	-
V	Sport England	2,173	-	-



V	UK Sport	10,266	-	
V	Victoria & Albert Museum	7,500	-	
V	VisitBritain	5,580	-	
W	PhonePay Plus	2	-	
X	S4C	6,565	-	
<b>Total</b>		<b>6,063,382</b>	<b>1,198,641</b>	<b>5,940,440</b>

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

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

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
Section H	Listed Places of Worship	42,000
Section K	Northern Ireland DTT Multiplex	300
Section K	Cyber Local Programme	369
Section P	Grants issued by the Office for Civil Society	5,000

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b><u>1. Government Indemnity Scheme:</u></b>	
British Library	131,967
British Museum	1,198,316
Horniman Museum	1,246
Imperial War Museum	122,000
National Gallery	6,826,562
National Maritime Museum	374,700
National Museums Liverpool	58,735
National Museums Northern Ireland	28,196
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	2,005
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)	450,000
In 2021-22, the Lottery Distribution Bodies (LDBs) have contingent liabilities relating to future grant payments. The estimated value is £450m (2021-22: £519m). The LDBs include British Film Institute, National Lottery Community Fund (formerly Big Lottery Fund), National Lottery Heritage Fund, Sport England, and UK Sport.	
6. 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
7. 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.	Unquantifiable
8. Tate Gallery - Property Law Claim Guarantee matter will be heard over a two-day trial in December 2021. The estimated quantifiable liability is £1.5m.	1,500
9. 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.	226

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>10. Building Digital UK (BDUK) ERDF</p> <p>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>11. 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>12. 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>	55
<p>13. 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
<p>14. Upon dissolution of the Olympic Delivery Authority (ODA), the following contingent liabilities passed to DCMS:</p> <p>1. Contingent liability of up to £10m for one third of the cost of constructing new railway sidings at Lea Interchange.</p> <p>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.</p> <p>3. Potential reimbursement to LVRPA of certain claw back liabilities payable to funders of the Lee Valley Hockey and Tennis Centre at Eton Manor.</p>	Unquantifiable
<p>15. 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>16. Contingent liabilities in respect of the Cultural Property (Armed Conflicts) Act 2017 for:</p> <p>1. additional costs of imprisonment / legal costs incurred by the Ministry of Justice under the legislation</p> <p>2. potential liability for compensation which may be payable to buyers of 'good faith' that forfeit any cultural property</p>	Unquantifiable
<p>17. 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

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
18. 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.	Unquantifiable
19. 4NLC Legal Challenge - A legal challenge was raised following the launch of the Fourth National Lottery Licence Competition (Gambling Commission). The value is unquantifiable due to a recent change in the nature of the claim.	Unquantifiable
20. The BFI Locked Box initiative enables UK-filmmakers supported through the BFI to benefit from their film's success. In short, a share of income from supported film productions is put aside (into a BFI Locked Box) and can be used by the filmmakers for the development and/or production of future projects. The value of this contingent liability as at 31 March 2022 is £3.1m (31 March 2021: £3.0m).	3,100
21. The government has ratified the 1954 Hague Convention for the Protection of Cultural Property in the Event of Armed Conflict and accede to its two Protocols. The Cultural Property (Armed Conflicts) Act 2017 created a number of new criminal offences in domestic law to enable the UK to ratify the Convention and accede to the Protocols. The offences include a serious breach of the Second Protocol, unauthorised use of the Cultural Emblem and the offence of dealing in unlawfully exported cultural property. The Department has an unquantifiable contingent liability for the additional costs related to imprisonment and legal costs incurred by the Ministry of Justice for prosecutions brought solely under this new legislation. The Department also has an unquantifiable contingent liability for any costs it may be required to cover relating to compensation which may be payable to buyers of 'good faith' that forfeit any cultural property.	Unquantifiable
22. The Shared Rural Network is the government's £1 billion deal with four mobile network operators to deliver 4G coverage to 95% of UK landmass by the end of the programme. The government is investing over £500 million to target hard-to-reach areas where there is currently no 4G mobile coverage from any mobile network operator. The government funded element of the programme includes upgrades to Extended Area Service mobile telephone masts being built as part of the Home Office's Emergency Services Network. The indemnity would cover costs of up to £15.2 million which may be required for additional equipment and operating expenses should the terms of a future Emergency Services Network contract cause additional costs to be incurred by mobile network operators in order for them to operate their mobile network in accordance with Shared Rural Network requirements. Any costs incurred as a result of the indemnity will be funded from within Shared Rural Network programme approved funding.	15,200
23. Telecommunication (Security) Act	Unquantifiable
DCMS may be liable for legal costs and / or damages relating to the Secretary of State's use of powers under the Telecommunications (Security) Act to issue directions, in the interests of national security, to public communications providers, placing controls on their use of goods, services or facilities supplied, provided or made available by a designated vendor specified in the direction.	

# Department for Environment, Food and Rural Affairs

## Introduction

This Supplementary Estimate is required for the following purposes:

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Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
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### Resource DEL

#### Control total changes

(Section D) Decrease in gross administration spend for Animal and plant health following a Budget Exchange transfer to 2023/24 for the Borders programme.		-18,940,000	
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(Section E) Decrease in gross administration spend for Marine and fisheries following a Budget Exchange transfer to 2023/24 for UK Seafood Fund.		-730,000	
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(Section E) Decrease in gross programme spend for Marine and fisheries following a Budget Exchange transfer to 2023/24 for UK Seafood Fund.		-20,330,000	
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(Section F) Decrease in gross administration spend for Departmental operating costs following the return of budget to HM Treasury for depreciation.		-9,130,000	
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#### Transfers of budgetary cover to/from other Government Departments

(Section B) Decrease in gross administration spend for Improve the environment and rural services following a transfer to Department for Health and Social Care for Shared Outcome Fund Green Social Prescribing.		-337,000	
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(Section B) Decrease in gross administration spend for Improve the environment and rural services following a transfer to Department for Digital, Culture, Media and Sport for Biodiversity Challenge Fund Feasibility Work.		-230,000	
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(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Foreign, Commonwealth and Development Office for Ukraine Grain distribution.		-5,000,000	
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(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Department for Health and Social Care for Shared Outcome Fund Green Social Prescribing.	-1,096,000
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Northern Ireland Executive for Department of Agriculture, Environment and Rural Affairs for their work on the Digital Assistance Scheme.	-1,000,000
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Foreign, Commonwealth and Development Office for Official Development Assistance funding, Financial Sector Deepening (FSD) Africa project.	-825,000
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Department for Business, Energy & Industrial Strategy for Green Finance.	-645,000
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Cabinet Office for Palantir contract to support work on the Digital Assistance Scheme.	-244,000
(Section E) Increase in gross programme spend for Marine and fisheries following a transfer from Foreign, Commonwealth and Development Office to Centre for Environment, Fisheries and Aquaculture Science for the Blue Belt programme.	1,589,000
(Section E) Increase in gross programme spend for Marine and fisheries following a transfer from Foreign, Commonwealth and Development Office to Centre for Environment, Fisheries and Aquaculture Science for Official Development Assistance funding of the Blue Belt programme.	753,000
(Section E) Decrease in gross programme spend for Marine and fisheries following a transfer to Department for Business, Energy & Industrial Strategy for Future of the Seas and Oceans Initiative Coordinator.	-166,000
(Section E) Decrease in gross programme spend for Marine and fisheries following a transfer to Department for International Trade for Seafood specialists in the UK, China and US.	-115,000
(Section F) Increase in gross administration spend for Departmental operating costs following a transfer from Department for Work and Pensions for the Rural Payments Agency's Enterprise Resource Planning solution project.	5,200,000

(Section F) Decrease in gross administration spend for Departmental operating costs following a transfer to Cabinet Office to cover costs of Special Advisors severance pay.		-50,000
(Section F) Increase in gross administration spend for Departmental operating costs following a HM Treasury rebate for cash forecasting.	38,000	
(Section F) Increase in gross programme spend for Departmental operating costs following a transfer from Cabinet Office for The Great Britain & Northern Ireland Campaign (GREAT).	1,220,000	
(Section F) Increase in gross programme spend for Departmental operating costs following a transfer from Cabinet Office for National Cyber Programme Critical National Infrastructure Cyber Allocation.	240,000	
(Section F) Decrease in gross programme spend for Departmental operating costs following a transfer to Department for International Trade for The Great Britain & Northern Ireland Campaign (GREAT).		-68,000
(Section G) Decrease in gross programme spend for Improve the environment and rural services (ALB) (net) following a transfer to Foreign, Commonwealth and Development Office for the Conflict, Stability & Security Fund (CSSF) Programme for Joint Nature Conservation Committee.		-82,000
(Section I) Increase in gross programme spend for Marine and fisheries (ALB) (net) following a transfer from Foreign, Commonwealth and Development Office for Global Marine and the Blue Belt programme for Marine Management Organisation.	2,622,000	

### **Transfers within Department**

(Section A) Decrease in gross administration spend for Food and farming following a reallocation of budgets.		-34,998,000
(Section A) Increase in administration income for Food and farming following a reallocation of budgets.		-98,000
(Section A) Decrease in gross programme spend for Food and farming following a reallocation of budgets.		-49,096,000
(Section A) Decrease in gross programme spend for Food and farming following a reallocation of budgets to cover costs associated with the Avian Influenza outbreak.		-34,910,000



(Section A) Increase in gross programme spend for Food and farming following a transfer from Natural England.	1,650,000	
(Section A) Increase in programme income for Food and farming following a reallocation of budgets.		-15,794,000
(Section B) Decrease in gross administration spend for Improve the environment and rural services following a reallocation of budgets.		-22,250,000
(Section B) Increase in gross administration spend for Improve the environment and rural services following a transfer from Environment Agency.	1,019,000	
(Section B) Decrease in gross administration spend for Improve the environment and rural services following a transfer to Office for Environmental Protection.		-669,000
(Section B) Increase in gross administration spend for Improve the environment and rural services following a reallocation of budgets for Forestry Commission.	213,000	
(Section B) Decrease in gross administration spend for Improve the environment and rural services following a transfer to Joint Nature Conservation Committee.		-136,000
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a reallocation of budgets.		-81,895,000
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a reallocation of budgets to cover costs associated with the Avian Influenza outbreak.		-34,600,000
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Natural England.		-9,450,000
(Section B) Increase in gross programme spend for Improve the environment and rural services following a reallocation of budgets for Forestry Commission.	1,754,000	
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Marine Management Organisation.		-895,000
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Joint Nature Conservation Committee.		-465,000
(Section B) Increase in gross programme spend for Improve the environment and rural services following a transfer from Environment Agency.	293,000	

(Section C) Decrease in gross administration spend for Protect the country from floods following a reallocation of budgets.		-319,000
(Section C) Decrease in gross programme spend for Protect the country from floods following a reallocation of budgets.		-400,000
(Section D) Decrease in gross administration spend for Animal and plant health following a reallocation of budgets to cover costs associated with the Avian Influenza outbreak.		-27,000,000
(Section D) Decrease in gross administration spend for Animal and plant health following a reallocation of budgets.		-1,957,000
(Section D) Increase in gross programme spend for Animal and plant health following a reallocation of budgets to cover costs associated with the Avian Influenza outbreak.	97,200,000	
(Section D) Increase in gross programme spend for Animal and plant health following a reallocation of budgets.	2,400,000	
(Section D) Increase in programme income for Animal and plant health following a reallocation of budgets.		-5,809,000
(Section E) Increase in gross administration spend for Marine and fisheries following a reallocation of budgets.	740,000	
(Section E) Decrease in gross administration spend for Marine and fisheries following a transfer to Marine Management Organisation.		-63,000
(Section E) Decrease in gross administration spend for Marine and fisheries following a transfer to Natural England.		-42,000
(Section E) Decrease in gross programme spend for Marine and fisheries following a reallocation of budgets.		-35,068,000
(Section E) Decrease in gross programme spend for Marine and fisheries following a transfer to Marine Management Organisation.		-51,000
(Section E) Decrease in programme income for Marine and fisheries following a reallocation of budgets.	32,203,000	
(Section F) Increase in gross administration spend for Departmental operating costs following a reallocation of budgets to cover costs associated with the Avian Influenza outbreak.	27,000,000	

(Section F) Increase in gross administration spend for Departmental operating costs following a reallocation of budgets.	25,360,000	
(Section F) Decrease in gross administration spend for Departmental operating costs following a transfer to Environment Agency.		-2,871,000
(Section F) Decrease in gross administration spend for Departmental operating costs following a transfer to Natural England.		-810,000
(Section F) Decrease in gross administration spend for Departmental operating costs following a transfer to Royal Botanic Gardens Kew.		-200,000
(Section F) Decrease in gross administration spend for Departmental operating costs following a transfer to Marine Management Organisation.		-176,000
(Section F) Increase in gross administration spend for Departmental operating costs following a transfer from Office for Environmental Protection.	109,000	
(Section F) Decrease in gross administration spend for Departmental operating costs following a transfer to Joint Nature Conservation Committee.		-94,000
(Section F) Increase in administration income for Departmental operating costs following a reallocation of budgets.		-3,148,000
(Section F) Decrease in gross programme spend for Departmental operating costs following a reallocation of budgets.		-44,641,000
(Section F) Decrease in gross programme spend for Departmental operating costs following a reallocation of budgets to cover costs associated with the Avian Influenza outbreak.		-27,690,000
(Section F) Increase in gross programme spend for Departmental operating costs following a transfer from Environment Agency.	12,518,000	
(Section F) Decrease in gross programme spend for Departmental operating costs following a transfer to Royal Botanic Gardens Kew.		-2,654,000
(Section F) Decrease in gross programme spend for Departmental operating costs following a transfer to Natural England.		-1,890,000
(Section F) Increase in gross programme spend for Departmental operating costs following a transfer from Marine Management Organisation.	1,388,000	

(Section F) Decrease in gross programme spend for Departmental operating costs following a transfer to Joint Nature Conservation Committee.		-219,000
(Section F) Decrease in programme income for Departmental operating costs following a reallocation of budgets.	57,708,000	
(Section G) Increase in gross administration spend for Improve the environment and rural services (ALB) (net) following a reallocation of budgets.	29,127,000	
(Section G) Increase in gross administration spend for Improve the environment and rural services (ALB) (net) for Environment Agency.	1,852,000	
(Section G) Increase in gross administration spend for Improve the environment and rural services (ALB) (net) for Natural England.	852,000	
(Section G) Increase in gross administration spend for Improve the environment and rural services (ALB) (net) for Office for Environmental Protection.	560,000	
(Section G) Increase in gross administration spend for Improve the environment and rural services (ALB) (net) for Joint Nature Conservation Committee.	230,000	
(Section G) Increase in gross administration spend for Improve the environment and rural services (ALB) (net) for Royal Botanic Gardens Kew.	200,000	
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) following a reallocation of budgets.	102,381,000	
(Section G) Decrease in gross programme spend for Improve the environment and rural services (ALB) (net) for Environment Agency.		-12,811,000
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) for Natural England.	9,690,000	
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) for Royal Botanic Gardens Kew.	2,654,000	
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) for Joint Nature Conservation Committee.	684,000	
(Section H) Decrease in gross administration spend for Protect the country from floods (ALB) (net) following a reallocation of budgets.		-340,000

(Section H) Increase in gross programme spend for Protect the country from floods (ALB) (net) following a reallocation of budgets.	35,009,000		
(Section I) Increase in gross administration spend for Marine and fisheries (ALB) (net) following a reallocation of budgets.	750,000		
(Section I) Increase in gross administration spend for Marine and fisheries (ALB) (net) for Marine Management Organisation.	239,000		
(Section I) Increase in gross programme spend for Marine and fisheries (ALB) (net) following a reallocation of budgets.	8,168,000		
(Section I) Decrease in gross programme spend for Marine and fisheries (ALB) (net) for Marine Management Organisation.			-442,000
<b><u>Changes in expenditure offset by income</u></b>			
(Section B) Increase in gross administration spend for Improve the environment and rural services offset by increase in administration income.	805,000		-805,000
(Section G) Decrease in gross programme spend for Improve the environment and rural services (ALB) (net) offset by decrease in programme income for Environment Agency.	112,289,000		-112,289,000
(Section H) Decrease in gross programme spend for Protect the country from floods (ALB) (net) offset by decrease in programme income for Environment Agency.	5,727,000		-5,727,000
<b>Total change in Resource DEL (Voted)</b>	<b>584,434,000</b>	<b>-631,760,000</b>	<b>-47,326,000</b>

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

(Section K) Decrease in gross programme spend for Improve the environment and rural services for Metal Mines provision following a change in Discount rate.			-282,600,000
(Section K) Decrease in gross programme spend for Improve the environment and rural services for Metal Mines provision utilisation following a change in Discount rate.			-2,970,000

(Section N) Increase in gross programme spend for Departmental operating costs for Defra's potential commitment to participate in the EU's 2021-2027 Copernicus Programme of Earth Observation Satellites.	593,751,000		
(Section N) Decrease in gross programme spend for Departmental operating costs for Foot and Mouth Disease Burial Sites provision following a change in Discount rate.		-180,300,000	
(Section N) Decrease in gross programme spend for Departmental operating costs due to a change to centrally held provisions.		-18,435,000	
(Section N) Increase in gross programme spend for Departmental operating costs for a potential provision for Managed Service Providers.	15,000,000		
(Section N) Decrease in gross programme spend for Departmental operating costs for Foot and Mouth Disease Burial Sites provision utilisation following a change in Discount rate.		-2,000,000	
(Section P) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) for the non-cash element of the finance charge for the Reservoir Operating Agreement for Environment Agency.	57,500,000		
(Section P) Decrease in gross programme spend for Improve the environment and rural services (ALB) (net) for Hammer Pond and Forked Pond provisions utilisation for Natural England.		-2,565,000	
<b>Total change in Resource AME (Voted)</b>	<b>666,251,000</b>	<b>-488,870,000</b>	<b>177,381,000</b>

**Capital DEL****Control Total Changes**

(Section A) Decrease in gross capital spend for Food and farming following the return of budget to HM Treasury for a number of small underspends reported on the Future Farming schemes.		-21,000,000	
(Section B) Decrease in gross capital spend for Improve the environment and rural services following the return of budget to HM Treasury for Nature for Climate Fund underspend, mainly due to timing issues creating the need to reassess the profile of spend.		-76,970,000	
(Section B) Decrease in gross capital spend for Improve the environment and rural services following the return of budget to HM Treasury due to underspends on the Digital Assistance Scheme.		-16,000,000	

(Section B) Decrease in gross capital spend for Improve the environment and rural services following a Budget Exchange transfer to 2023/24 for Green Finance.	-3,540,000
(Section D) Decrease in gross capital spend for Animal and plant health following a Budget Exchange transfer to 2023/24 for the Borders programme.	-35,286,000
(Section D) Decrease in gross capital spend for Animal and plant health following the return of budget to HM Treasury for the Borders Programme.	-7,471,000
(Section E) Decrease in gross capital spend for Marine and fisheries following a Budget Exchange transfer to 2023/24 for the UK Seafood Fund Grant.	-13,090,000
(Section F) Decrease in gross capital spend for Departmental operating costs following the return of budget to HM Treasury from the Digital, Data and Technology services budget for Defra's contribution to Ukraine aid.	-30,000,000
(Section F) Decrease in gross capital spend for Departmental operating costs following the return of budget to HM Treasury due to delays causing emerging underspends on various centrally held projects.	-29,572,000
(Section F) Decrease in gross capital spend for Departmental operating costs following a Budget Exchange transfer to 2023/24 for Science Capability in Animal Health and Critical Works at Weybridge.	-15,000,000
(Section F) Decrease in gross capital spend for Departmental operating costs following the return of budget to HM Treasury due to emerging underspend in Science Research and Development where issues with the procurement of scientific advice is impacting delivery.	-8,000,000
(Section G) Decrease in gross capital spend for Improve the environment and rural services (ALB) (net) following a Budget Exchange transfer into 2023/24 for England Coastal Paths in Natural England.	-3,700,000
(Section G) Decrease in gross capital spend for Improve the environment and rural services (ALB) (net) following the return of budget to HM Treasury due to an underspend on the PATH SAFE programme for Environment Agency.	-428,000

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

(Section A) Decrease in gross capital spend for Food and farming following a transfer to Department for Business, Energy and Industrial Strategy for the Economic and Social Research Council's Sustainable Diets project. -100,000

(Section A) Increase in gross capital spend for Food and farming following a transfer from Cabinet Office for the Economic and Social Research Council's Sustainable Diets project. 55,000

(Section B) Decrease in gross capital spend for Improve the environment and rural services following a transfer to Department for Levelling Up, Housing, and Communities for the Park Trees Fund. -2,000,000

(Section B) Decrease in gross capital spend for Improve the environment and rural services following a transfer to Northern Ireland Executive for Department of Agriculture, Environment and Rural Affairs work on the Digital Assistance Scheme. -1,100,000

(Section B) Decrease in gross capital spend for Improve the environment and rural services following a transfer to Department for Business, Energy and Industrial Strategy for Defra's contribution to the Natural Environment Research Council for the Freshwater Programme. -400,000

(Section F) Decrease in gross capital spend for Departmental operating costs following a transfer to Department for Business, Energy and Industrial Strategy for Copernicus Programme of Earth Observation Satellites. -106,000,000

(Section F) Decrease in gross capital spend for Departmental operating costs following a transfer to Cabinet Office for Rosa Investment at Government Security Group. -117,000

(Section G) Increase in gross capital spend for Improve the environment and rural services (ALB) (net) following a transfer from the Department for Levelling Up, Housing and Communities for Nutrient Neutrality for Natural England. 5,000,000

**Transfers within the Department**

(Section A) Decrease in gross capital spend for Food and farming following a reallocation of budgets. -20,599,000



(Section A) Increase in capital income for Food and farming following a reallocation of budgets.		-3,430,000
(Section B) Decrease in gross capital spend for Improve the environment and rural services following a reallocation of budgets.		-38,274,000
(Section B) Decrease in gross capital spend for Improve the environment and rural services following a transfer to Natural England.		-8,088,000
(Section B) Increase in gross capital spend for Improve the environment and rural services for Forestry Commission.	6,524,000	
(Section B) Decrease in gross capital spend for Improve the environment and rural services following a transfer to Environment Agency.		-1,600,000
(Section B) Decrease in gross capital spend for Improve the environment and rural services following a transfer to Royal Botanic Gardens Kew.		-667,000
(Section B) Decrease in gross capital spend for Improve the environment and rural services following a transfer to Joint Nature Conservation Committee.		-275,000
(Section D) Increase in gross capital spend for Animal and plant health following a reallocation of budgets.	17,275,000	
(Section E) Increase in gross capital spend for Marine and fisheries following a reallocation of budgets.	3,282,000	
(Section E) Decrease in gross capital spend for Marine and fisheries following a transfer to Marine Management Organisation.		-1,260,000
(Section E) Decrease in gross capital spend for Marine and fisheries following a transfer to Joint Nature Conservation Committee.		-762,000
(Section E) Decrease in gross capital spend for Marine and fisheries following a transfer to Natural England.		-166,000
(Section E) Increase in gross capital spend for Marine and fisheries following a transfer from Environment Agency.	3,000	
(Section F) Increase in gross capital spend for Departmental operating costs following a reallocation of budgets.	10,520,000	
(Section F) Decrease in gross capital spend for Departmental operating costs following a transfer to Environment Agency.		-4,747,000

(Section F) Increase in gross capital spend for Departmental operating costs following a transfer from Natural England.	3,444,000		
(Section F) Decrease in gross capital spend for Departmental operating costs following a transfer to Royal Botanic Gardens Kew.		-1,822,000	
(Section F) Decrease in gross capital spend for Departmental operating costs following a transfer to Forestry Commission.		-1,500,000	
(Section F) Decrease in gross capital spend for Departmental operating costs following a transfer to Joint Nature Conservation Committee.		-154,000	
(Section G) Increase in gross capital spend for Improve the environment and rural services (ALB) (net) following a reallocation of budgets.	26,202,000		
(Section G) Increase in gross capital spend for Improve the environment and rural services (ALB) (net) for Environment Agency.	6,344,000		
(Section G) Increase in gross capital spend for Improve the environment and rural services (ALB) (net) for Natural England.	4,810,000		
(Section G) Increase in gross capital spend for Improve the environment and rural services (ALB) (net) for Royal Botanic Gardens Kew.	2,489,000		
(Section G) Increase in gross capital spend for Improve the environment and rural services (ALB) (net) for Joint Nature Conservation Committee.	1,191,000		
(Section I) Increase in gross capital spend for Marine and fisheries (ALB) (net) for Marine Management Organisation.	1,260,000		
<b><u>Changes in expenditure offset by income</u></b>			
(Section H) Decrease in gross capital spend for Protect the country from floods (ALB) (net) offset by decrease in capital income for Environment Agency.	11,065,000	-11,065,000	
<b>Total change in Capital DEL (Voted)</b>	<b>99,464,000</b>	<b>-464,183,000</b>	<b>-364,719,000</b>

**Capital AME****Control Total Changes**

(Section N) Increase in gross capital spend for Departmental operating costs for Defra's potential commitment to participate in the EU's 2021-2027 Copernicus Programme of Earth Observation Satellites.	499,950,000		
(Section Q) Increase in gross capital spend for Protect the country from floods (ALB) (net) for the implementation of IFRS 17 software and the insourced Bordereaux Management System for Flood Re.	6,200,000		
<b>Total change in Capital AME (Voted)</b>	<b>506,150,000</b>		<b>506,150,000</b>

**Control Total Changes**

(Section S) Increase in gross non budget spend for Food and farming for Rural Payments Agency.	1,000		
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**Changes in expenditure offset by income**

(Section S) Decrease in gross non budget spend for Food and farming offset by decrease in non-budget income for Rural Payments Agency.	56,716,000	-56,716,000	
<b>Total change in Non-Budget</b>	<b>56,717,000</b>	<b>-56,716,000</b>	<b>1,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in debtors.		-858,097,000	
<b>Total change in Net Cash Requirement</b>		<b>-858,097,000</b>	<b>-858,097,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-47,326,000	-	-47,326,000
Capital	-364,719,000	-	-364,719,000
<b>Annually Managed Expenditure</b>			
Resource	177,381,000	-	177,381,000
Capital	506,150,000	-	506,150,000
<b>Total Net Budget</b>			
Resource	130,055,000	-	130,055,000
Capital	141,431,000	-	141,431,000
<b>Non-Budget Expenditure</b>	1,000		
<b>Net Cash Requirement</b>	-858,097,000		

Supplementary 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-cash financing charges relating to reservoir operating agreement financial liabilities.

**Non-Budget Expenditure:**

Expenditure arising from:

Payments to devolved administrations.

Income arising from:

Funding contributions to support delivery bodies.

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

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
1,010,018	3,780,446	-31,099	-16,227	978,919	3,764,219	2,126,323	-364,719	1,761,604
<i>Of which:</i>								
A Food and farming								
124,282	2,011,581	-35,096	-98,150	89,186	1,913,431	401,000	-45,074	355,926
B Improve the environment and rural services								
143,728	687,307	-22,390	-134,068	121,338	553,239	358,924	-142,390	216,534
C Protect the country from floods								
2,325	1,200	-319	-400	2,006	800	500	-	500
D Animal and plant health								
136,267	277,815	-47,897	93,791	88,370	371,606	176,989	-25,482	151,507
E Marine and fisheries								
27,765	76,623	-95	-21,185	27,670	55,438	40,658	-11,993	28,665
F Departmental operating costs								
450,264	261,664	41,228	-4,088	491,492	257,576	286,434	-182,948	103,486
G Improve the environment and rural services (ALB) (net)								
67,818	151,755	32,821	102,516	100,639	254,271	130,200	41,908	172,108
H Protect the country from floods (ALB) (net)								
54,761	289,494	-340	35,009	54,421	324,503	730,737	-	730,737
I Marine and fisheries (ALB) (net)								
2,808	23,007	989	10,348	3,797	33,355	881	1,260	2,141
<b>Total Spending in DEL</b>								
		<b>-31,099</b>	<b>-16,227</b>				<b>-364,719</b>	

**Part II: Changes Proposed****£'000**

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	305,634	-	177,381	-	483,015	49,849	506,150	555,999
<i>Of which:</i>								
K Improve the environment and rural services								
-	-880	-	-285,570	-	-286,450	-	-	-
N Departmental operating costs								
-	50,468	-	408,016	-	458,484	33,000	499,950	532,950
P Improve the environment and rural services (ALB) (net)								
-	39,324	-	54,935	-	94,259	-	-	-
Q Protect the country from floods (ALB) (net)								
-	156,113	-	-	-	156,113	1,918	6,200	8,118
<b>Total Spending in AME</b>								
		-	177,381				506,150	
<b>Non-Budget Expenditure</b>								
<b>Voted Expenditure</b>								
-	10,000	-	1	-	10,001	-	-	-
<i>Of which:</i>								
S Food and farming								
-	10,000	-	1	-	10,001	-	-	-
<b>Total Non-Budget Expenditure</b>								
		-	1				-	
<b>Total for Estimate</b>								
		-31,099	161,155				141,431	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-31,099	161,155				141,431	
<b>Non-Voted Expenditure</b>								
		-	-				-	

**£'000**

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>7,296,072</b>	<b>-858,097</b>	<b>6,437,975</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
985,012	-6,093	978,919	4,070,569	-306,350	3,764,219	1,765,034	-3,430	1,761,604
<i>Of which:</i>								
A Food and farming								
89,284	-98	89,186	2,068,495	-155,064	1,913,431	359,356	-3,430	355,926
B Improve the environment and rural services								
124,035	-2,697	121,338	578,702	-25,463	553,239	216,534	-	216,534
C Protect the country from floods								
2,006	-	2,006	800	-	800	500	-	500
D Animal and plant health								
88,370	-	88,370	476,797	-105,191	371,606	151,507	-	151,507
E Marine and fisheries								
27,670	-	27,670	75,945	-20,507	55,438	28,665	-	28,665
F Departmental operating costs								
494,790	-3,298	491,492	257,701	-125	257,576	103,486	-	103,486
G Improve the environment and rural services (ALB) (net)								
100,639	-	100,639	254,271	-	254,271	172,108	-	172,108
H Protect the country from floods (ALB) (net)								
54,421	-	54,421	324,503	-	324,503	730,737	-	730,737
I Marine and fisheries (ALB) (net)								
3,797	-	3,797	33,355	-	33,355	2,141	-	2,141
<b>Total Spending in DEL</b>								
<b>985,012</b>	<b>-6,093</b>	<b>978,919</b>	<b>4,070,569</b>	<b>-306,350</b>	<b>3,764,219</b>	<b>1,765,034</b>	<b>-3,430</b>	<b>1,761,604</b>



## Part II: Revised subhead detail including additional provision

£'000

						Revised Plans		
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-	-	483,015	-	483,015	555,999	-	555,999
<i>Of which:</i>								
J Food and farming								
-	-	-	50,881	-	50,881	-	-	-
K Improve the environment and rural services								
-	-	-	-286,450	-	-286,450	-	-	-
L Animal and plant health								
-	-	-	5	-	5	-	-	-
M Marine and fisheries								
-	-	-	9	-	9	-	-	-
N Departmental operating costs								
-	-	-	458,484	-	458,484	532,950	-	532,950
O Food and farming (ALB) (net)								
-	-	-	9,659	-	9,659	14,931	-	14,931
P Improve the environment and rural services (ALB) (net)								
-	-	-	94,259	-	94,259	-	-	-
Q Protect the country from floods (ALB) (net)								
-	-	-	156,113	-	156,113	8,118	-	8,118
R Marine and fisheries (ALB) (net)								
-	-	-	55	-	55	-	-	-
<b>Total Spending in AME</b>								
-	-	-	483,015	-	483,015	555,999	-	555,999
<b>Non-Budget Expenditure</b>								
<b>Voted Expenditure</b>								
-	-	-	107,352	-97,351	10,001	-	-	-
<i>Of which:</i>								
S Food and farming								
-	-	-	107,352	-97,351	10,001	-	-	-
<b>Total Non-Budget Expenditure</b>								
-	-	-	107,352	-97,351	10,001	-	-	-
<b>Total for Estimate</b>								
985,012	-6,093	978,919	4,660,936	-403,701	4,257,235	2,321,033	-3,430	2,317,603
<i>Of which:</i>								
<b>Voted Expenditure</b>								
985,012	-6,093	978,919	4,660,936	-403,701	4,257,235	2,321,033	-3,430	2,317,603
<b>Non-Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>5,106,098</b>	<b>130,056</b>	<b>5,236,154</b>
<b>Net Capital Requirement</b>	<b>2,176,172</b>	<b>141,431</b>	<b>2,317,603</b>
<b>Accruals to cash adjustments</b>	<b>13,802</b>	<b>-1,129,584</b>	<b>-1,115,782</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,673,461	-285,646	-1,959,107
Add cash grant-in-aid	1,524,856	169,438	1,694,294
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-153,085	9,021	-144,064
New provisions and adjustments to previous provisions	-214,977	-127,416	-342,393
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-20,026	-1	-20,027
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	500,000	-899,950	-399,950
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	50,495	4,970	55,465
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>7,296,072</b>	<b>-858,097</b>	<b>6,437,975</b>

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

	£'000
	Revised Plans
Gross Administration Costs	979,145
<i>Less:</i>	
Administration DEL Income	-6,093
<b>Net Administration Costs</b>	<b>973,052</b>
Gross Programme Costs	6,418,504
<i>Less:</i>	
Programme DEL Income	-309,780
Programme AME Income	-
Non-budget income	-97,882
<b>Net Programme Costs</b>	<b>6,010,842</b>
<b>Total Net Operating Costs</b>	<b>6,983,894</b>
<i>Of which:</i>	
Resource DEL	4,596,103
Capital DEL	1,238,721
Resource AME	630,050
Capital AME	509,550
Non-budget	9,470
<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	-1,748,271
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	531
Other adjustments	-10,001
<b>Total Resource Budget</b>	<b>5,226,153</b>
<i>Of which:</i>	
Resource DEL	4,743,138
Resource AME	483,015
<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	10,001
<b>Total Resource (Estimate)</b>	<b>5,236,154</b>

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

£'000

Revised  
Plans

### Voted Resource DEL

Of which:

Administration

Sales of Goods and Services

-5,995

Of which:

B Improve the environment and rural services

-2,697

F Departmental operating costs

-3,298

Other Income

-98

Of which:

A Food and farming

-98

Total Administration

-6,093

Programme

EU Grants Received

-147,547

Of which:

A Food and farming

-147,547

Sales of Goods and Services

-153,624

Of which:

A Food and farming

-2,447

B Improve the environment and rural services

-25,354

D Animal and plant health

-105,191

E Marine and fisheries

-20,507

F Departmental operating costs

-125

Other Grants

-5,179

Of which:

A Food and farming

-5,070

B Improve the environment and rural services

-109

Total Programme

-306,350

### Total Voted Resource Income

-312,443

### Voted Capital DEL

-3,430

Of which:

Programme

Other Grants

-3,430

Of which:

A Food and farming

-3,430

Total Programme

-3,430

### Total Voted Capital Income

-3,430

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-531	-531	-531	-531
<b>Total</b>	-	-	<b>-531</b>	<b>-531</b>	<b>-531</b>	<b>-531</b>

### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Thames Tideway Tunnel	-	-	-531	-531	-531	-531
<b>Total</b>	-	-	<b>-531</b>	<b>-531</b>	<b>-531</b>	<b>-531</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Tamara Finkelstein
<b>Additional Accounting Officers:</b>	Richard Stanford CB MBE for sections B, K (Forestry Commission)
<b>Executive Agency Accounting Officers:</b>	
David Holdsworth	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 (FRoM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

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

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

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

£'000

Section in Part II:				
Subhead Detail	Body	Resources	Capital	Grant-in-aid
G	Consumer Council for Water	7,087	10	7,060
G	Environment Agency	143,412	64,960	143,629
G	Joint Nature Conservation Committee	13,877	4,336	19,417
G	National Forest Company	2,509	2,445	4,926
G	Natural England	151,396	75,474	184,000
G	Office for Environmental Protection	8,760	2,967	7,056
G	Royal Botanic Gardens, Kew	27,869	21,916	48,217
H	Environment Agency	378,924	730,737	1,235,000
I	Marine Management Organisation	37,152	2,141	44,989
O	Agriculture & Horticulture Development Board	9,659	14,931	-
P	Environment Agency	96,795	-	-
P	Natural England	-2,536	-	-
Q	Environment Agency	56,113	-	-
Q	Flood Re	100,000	8,118	-
R	Sea Fish Industry Authority	55	-	-
<b>Total</b>		<b>1,031,072</b>	<b>928,035</b>	<b>1,694,294</b>

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## Part III: Note F - Accounting Policy changes

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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.

When implemented, 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 HM Treasury guidance on the application of IFRS 16 Leases states this should not form part of the initial measurement of the right of use asset.

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. The Defra group has set a value of £5,000 as the low value exemption threshold applied to the cost of the underlying asset when new, although may still choose to treat specific low value leases as ROU assets. 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 1-3m<sup>2</sup> 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 Royal Institution of Chartered Surveyors (RICS) Guidance.

The estimated impact of IFRS 16 on the Statement of Financial Position at 1 April 2022 is to increase right of use assets by £118 million for the Core department and Agencies and £187 million for Defra group. Lease liabilities increase by £115 million for the Core department and Agencies and £177 million for Defra group. Land and buildings account for approximately 92 per cent of opening balances, with the corporate estate accounting for 84 per cent 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 £40 million for the Defra group.



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## Part III: Note F - Accounting Policy changes

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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 £9 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.

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.

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

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

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
A to F - DEL	Payments for Committees and Tribunals.	58
B, F - DEL	Grain Verification Scheme	1,500
F - DEL	Movement Assistance Scheme	5,442

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## Part III: Note J - Staff Benefits

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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 £20.9 million. This contingent liability is backed by Defra and, if realised, will be funded as part of the Defra Spending Review process.</p>	20,940
<p>A supplier to the Environment Agency (EA) has raised formal disputes which they allege may be valued at around £13 million; it is possible that further items may be disputed thereby increasing this value. The Environment Agency does not agree that it has an obligation, and the disputes will proceed through an adjudication process as per the contract. It is currently unclear whether there will be an economic outflow nor when an outflow, if any, would occur.</p>	13,000
<p>Small potential liabilities against the Defra group.</p>	1,100
<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

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## Part III: Note L - International Subscriptions

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<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
A4 - DEL	United Nations Environment Programme - International Environment.	3,800
B4 - DEL	United Nations Environment Programme - Ozone, Air Quality, Waste.	11,200

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

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

£'000

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Taxes, fines and charges

Environment Agency -20

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**Total** -20

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# Department for International Trade

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) BCT in from the Cabinet Office for the GREAT Domestic Campaign	5,880,000		
(Section A) BCT in from the Cabinet Office for the GREAT International Campaign	2,640,000		
(Section A) BCT in from the Department for Business, Energy & Industrial Strategy for the Green Trade & Investment Expo	553,000		
(Section A) BCT in from the Foreign, Commonwealth & Development Office for Country Based Staff Pay Uplift	560,000		
(Section A) BCT in from the Department for Business, Energy & Industrial Strategy for Matrix	268,000		
(Section A) BCT in from the Department for Digital, Culture, Media & Sport for Music Export Growth Scheme	250,000		
(Section A) BCT in from the Foreign, Commonwealth & Development Office for Ukraine activity, global supply chains	50,000		
(Section A) BCT in from the Foreign, Commonwealth & Development Office for Ukraine activity, construction for social building re-build	100,000		
(Section A) BCT in from the Foreign, Commonwealth & Development Office for DIT Africa diplomacy	75,000		
(Section A) BCT in from the Cabinet Office for Conference Of the Parties (COP)27 for the UK Pavilion	56,000		
(Section A) BCT in from the Department for Environment, Food & Rural Affairs - Middle East Afghanistan & Pakistan Region	68,000		
(Section A) BCT in from the Cabinet Office for Global Applications Portal	87,000		
(Section A) BCT in from the Department for Environment, Food & Rural Affairs for the Seafood Export Support Fund	115,000		
(Section A) BCT in from HM Treasury for the Economic Data Innovation Fund (EDIF)	130,000		



£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) BCT out to the Foreign, Commonwealth & Development Office for Trade Policy Officers		-1,600,000	
(Section A) BCT out to the Office for National Statistics for the Data Science Campus		-1,000,000	
(Section A) BCT out to the Foreign, Commonwealth & Development Office for Trade Faculty contribution		-208,000	
(Section A) BCT out to Digital, Culture, Media & Sport for Digital Trade Network		-100,000	
(Section A) BCT out to the Ministry of Defence for UK Defence Security Exports		-30,000	
(Section A) BCT out to the Foreign, Commonwealth & Development Office for BHC Chennai post 50% contribution		-25,000	
(Section A) BCT out to the Foreign, Commonwealth & Development Office for South Asia post re-grade		-11,000	
(Section A) Budget Exchange - unutilised funding (RDEL)		-5,500,000	
(Section A) Budget Exchange - Global Talent Network		-1,100,000	
(Section A) Surrender - Estates depreciation (non-cash) Admin DEL		-530,000	
(Section A) Surrender - Estates depreciation (non-cash) Prog DEL		-264,000	
(Section A) Surrender - Estates depreciation (cash) interest Prog Del		-4,000	
(Section A) Surrender - National Insurance Contributions (Admin)		-317,000	
(Section A) Surrender - National Insurance Contributions (Prog)		-418,000	
<b>Total change in Resource DEL (Voted)</b>	<b>10,832,000</b>	<b>-11,107,000</b>	<b>-275,000</b>
Budget Exchange - unutilised funding (CDEL)		-994,000	
Surrender - IFRS16		-1,537,000	
<b>Total change in Capital DEL (Voted)</b>		<b>-2,531,000</b>	<b>-2,531,000</b>

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section C) CAME limit extension - additional dilapidation provision	3,750,000		
<b>Total change in Capital AME (Voted)</b>	<b>3,750,000</b>		<b>3,750,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of expected working capital movements and adjustments for items which have no budget impact but a cash impact (IFRS 16 rental payments).	11,500,000		
<b>Total change in Net Cash Requirement</b>	<b>11,500,000</b>		<b>11,500,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-275,000	-	-275,000
Capital	-2,531,000	-	-2,531,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	3,750,000	-	3,750,000
<b>Total Net Budget</b>			
Resource	-275,000	-	-275,000
Capital	1,219,000	-	1,219,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>11,500,000</b>		

Supplementary 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 II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
209,694	360,828	-2,301	2,026	207,393	362,854	24,850	-2,531	22,319
<i>Of which:</i>								
A DIT - Department for International Trade (DEL)								
193,850	360,828	-784	927	193,066	361,755	23,559	-2,616	20,943
B TRA - Trade Remedies Authority (ALB) (Net) (DEL)								
15,844	-	-1,517	1,099	14,327	1,099	1,291	85	1,376
<b>Total Spending in DEL</b>								
		<b>-2,301</b>	<b>2,026</b>			<b>-2,531</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	3,000	-	-	-	3,000	1,195	3,750	4,945
<i>Of which:</i>								
C DIT - Department for International Trade (AME)								
-	3,000	-	-	-	3,000	1,195	3,750	4,945
<b>Total Spending in AME</b>								
		-	-			<b>3,750</b>		
<b>Total for Estimate</b>								
		<b>-2,301</b>	<b>2,026</b>			<b>1,219</b>		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-2,301	2,026			1,219		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>598,563</b>	<b>11,500</b>	<b>610,063</b>

## Part II: Revised subhead detail including additional provision

£'000

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>		<b>Programme</b>		<b>Net</b>				
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
207,393	-	207,393	396,154	-33,300	362,854	22,319	-	22,319
<i>Of which:</i>								
A DIT - Department for International Trade (DEL)								
193,066	-	193,066	395,055	-33,300	361,755	20,943	-	20,943
B TRA - Trade Remedies Authority (ALB) (Net) (DEL)								
14,327	-	14,327	1,099	-	1,099	1,376	-	1,376
<b>Total Spending in DEL</b>								
<b>207,393</b>	<b>-</b>	<b>207,393</b>	<b>396,154</b>	<b>-33,300</b>	<b>362,854</b>	<b>22,319</b>	<b>-</b>	<b>22,319</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	3,000	-	3,000	4,945	-	4,945
<i>Of which:</i>								
C DIT - Department for International Trade (AME)								
-	-	-	3,000	-	3,000	4,945	-	4,945
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>4,945</b>	<b>-</b>	<b>4,945</b>
<b>Total for Estimate</b>								
<b>207,393</b>	<b>-</b>	<b>207,393</b>	<b>399,154</b>	<b>-33,300</b>	<b>365,854</b>	<b>27,264</b>	<b>-</b>	<b>27,264</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
207,393	-	207,393	399,154	-33,300	365,854	27,264	-	27,264
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>573,522</b>	<b>-275</b>	<b>573,247</b>
<b>Net Capital Requirement</b>	<b>26,045</b>	<b>1,219</b>	<b>27,264</b>
<b>Accruals to cash adjustments</b>	<b>-1,004</b>	<b>10,556</b>	<b>9,552</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-17,135	333	-16,802
Add cash grant-in-aid	17,135	-333	16,802
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-20,009	794	-19,215
New provisions and adjustments to previous provisions	-4,195	-3,750	-7,945
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	-	21,027	21,027
Increase (-) / Decrease (+) in creditors	23,200	-7,515	15,685
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>598,563</b>	<b>11,500</b>	<b>610,063</b>

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

	£'000
	Revised Plans
Gross Administration Costs	207,393
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>207,393</b>
Gross Programme Costs	399,154
<i>Less:</i>	
Programme DEL Income	-33,300
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>365,854</b>
<b>Total Net Operating Costs</b>	<b>573,247</b>
<i>Of which:</i>	
Resource DEL	570,247
Capital DEL	-
Resource AME	3,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>573,247</b>
<i>Of which:</i>	
Resource DEL	570,247
Resource AME	3,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>573,247</b>

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


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£'000

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**Revised  
Plans**


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**Voted Resource DEL****-33,300***Of which:*

Programme

Other Income

-33,300

*Of which:*

A DIT - Department for International Trade (DEL)

-33,300

Total Programme

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-33,300
**Total Voted Resource Income**


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**-33,300**


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

No CFER income or receipts are expected in 2022-23.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Gareth Davies

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	Trade Remedies Authority †	15,426	1,376	16,802
<b>Total</b>		<b>15,426</b>	<b>1,376</b>	<b>16,802</b>

† 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.

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## 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:

- + £1,081k Resource DEL
- + £2,713k Capital DEL
- + £4,245k 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.	3,829
Possible obligations arising from legal challenge The Department is intermittently subject to legal challenge from third parties on matters relating to International Trade or the discharge of its statutory obligations. The amount disclosed reflects the Department's best estimate of compensation payable, including reimbursement of legal costs, for challenges that were ongoing at the reporting date.	372
Other quantifiable contingent liabilities Other quantifiable contingent liabilities include ongoing employment tribunals, incentive awards that may be payable to suppliers subject to performance, and other costs for which a present obligation has not yet been confirmed.	610

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
DEL - A	UK annual World Trade Organization subscription fee 22/23 financial year.	6,161



# Department for Work and Pensions

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increases: Reserve claim (£20m), Cash Forecasting Rebate (£2m), Depreciation (£109m), increased voted provision for the administration of non-contributory benefits (£287m) and Other Government Departments (OGD) transfers (£15m) Decreases: Reduction in funding due to surrenders of ringfenced funding (-£128m), budget exchange transfer to 2023-24 (-£84m), non-ringfenced handbacks (-£16m), changes to forecast (-£6m) and OGD transfers (-£52m)	433,314,000	-285,736,000	
<b>Total change in Resource DEL (Voted)</b>	<b>433,314,000</b>	<b>-285,736,000</b>	<b>147,578,000</b>
Increase in costs relating to Social Fund expenditure Decrease in National Insurance Fund administrative costs	6,510,000	-287,393,000	
<b>Total change in Resource DEL (Non-Voted)</b>	<b>6,510,000</b>	<b>-287,393,000</b>	<b>-280,883,000</b>
AME reserve claim - The increase in funding reflects the latest outturn data and forecasting assumptions as agreed with the Office of Budget Responsibility (OBR) plus a margin for volatility. Noteworthy increases: Universal Credit (UC) (£3.6bn), Personal Independence Payment (PIP) (£1.3bn) Noteworthy reduction: Financial Assistance Scheme (FAS) (-£1.8bn)	6,385,968,000	-1,915,045,000	
<b>Total change in Resource AME (Voted)</b>	<b>6,385,968,000</b>	<b>-1,915,045,000</b>	<b>4,470,923,000</b>
AME reserve claim: Noteworthy increases: State Pension (£1.4bn) and Cold Weather Payments (£404m) Reductions to Employment Support Allowance (ESA) (-£184m)	1,887,448,000	-184,067,000	
<b>Total change in Resource AME (Non-Voted)</b>	<b>1,887,448,000</b>	<b>-184,067,000</b>	<b>1,703,381,000</b>
Increases due to OGD transfers (£2m) Decreases due to surrenders of ringfenced funding (-£76m), budget exchange transfers to 2023-24 (-£128m), non-ringfenced handbacks (-£72m)	1,623,000	-275,382,000	
<b>Total change in Capital DEL (Voted)</b>	<b>1,623,000</b>	<b>-275,382,000</b>	<b>-273,759,000</b>



Reduction in Funeral Expense Payments	-3,909,000	
<b>Total change in Capital DEL (Non-Voted)</b>	<b>-3,909,000</b>	<b>-3,909,000</b>
Noteworthy reductions in UC advances.	-171,928,000	
<b>Total change in Capital AME (Voted)</b>	<b>-171,928,000</b>	<b>-171,928,000</b>
Cash paid in to the Social Fund.	415,864,000	
<b>Total change in Non-Budget</b>	<b>415,864,000</b>	<b>415,864,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	6,490,048,000	
<b>Total change in Net Cash Requirement</b>	<b>6,490,048,000</b>	<b>6,490,048,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	147,578,000	-280,883,000	-133,305,000
Capital	-273,759,000	-3,909,000	-277,668,000
<b>Annually Managed Expenditure</b>			
Resource	4,470,923,000	1,703,381,000	6,174,304,000
Capital	-171,928,000	-	-171,928,000
<b>Total Net Budget</b>			
Resource	4,618,501,000	1,422,498,000	6,040,999,000
Capital	-445,687,000	-3,909,000	-449,596,000
<b>Non-Budget Expenditure</b>	415,864,000		
<b>Net cash requirement</b>	6,490,048,000		

Supplementary 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.

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## Part I

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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.

\*\* Administrative costs associated with the Department's contribution to cross-government programmes.

### 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.

#### Income arising from:

\*\* Income arising from interest, receipts in respect of benefits paid in lieu, recoveries of benefit payments and advances.

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

#### Expenditure arising from:

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

Other relevant non-budget expenditure.

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

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
949,021	7,428,682	20,802	126,776	969,823	7,555,458	803,813	-273,759	530,054
<i>Of which:</i>								
A Core Department								
874,732	4,983,317	20,542	303,939	895,274	5,287,256	628,126	-275,929	352,197
B Health and Safety Executive (Net)								
57,044	93,160	528	10,440	57,572	103,600	21,039	-5,924	15,115
C Money and Pensions Service (Net)								
-	167,832	-	-13,133	-	154,699	9,242	3,339	12,581
D Other Arm's Length Bodies (Net)								
17,245	99,877	-268	-5,728	16,977	94,149	5,406	5,255	10,661
E Employment Programmes								
-	888,591	-	-139,635	-	748,956	-	-	-
F Support for Local Authorities								
-	212,500	-	-879	-	211,621	-	-	-
G Funding for Public Corporations								
-	3,789	-	-12,420	-	-8,631	140,000	-500	139,500
H Other Benefits								
-	979,616	-	-15,808	-	963,808	-	-	-
<b>Non Voted Expenditure</b>								
-	522,140	-	-280,883	-	241,257	50,000	-3,909	46,091
<i>Of which:</i>								
I National Insurance Fund - Core Department								
-	498,740	-	-287,393	-	211,347	-	-	-
J Social fund								
-	23,400	-	6,510	-	29,910	50,000	-3,909	46,091
<b>Total Spending in DEL</b>								
		<b>20,802</b>	<b>-154,107</b>			<b>-277,668</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	109,960,220	-	4,470,923	-	114,431,143	327,656	-171,928	155,728
<i>Of which:</i>								
K Severe Disablement Benefit								
-	58,915	-	537	-	59,452	-	-	-
L Industrial Injuries Benefits Scheme								
-	707,741	-	3,465	-	711,206	-	-	-
M Universal Credit								
-	40,468,750	-	3,627,712	-	44,096,462	298,748	-169,278	129,470
N Employment and Support Allowance (Non-Contributory)								
-	7,968,055	-	194,524	-	8,162,579	-	-	-

## Part II: Changes Proposed

£'000

						Net Capital		
Present		Net Resources		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
O Income Support								
-	656,937	-	63,942	-	720,879	-	-	-
P Pension Credit								
-	4,737,230	-	333,407	-	5,070,637	-	-	-
Q Financial Assistance Scheme								
-	234,210	-	-1,846,030	-	-1,611,820	-	-	-
R Attendance Allowance								
-	5,554,993	-	239,684	-	5,794,677	-	-	-
S Personal Independence Payment								
-	17,004,394	-	1,310,890	-	18,315,284	-	-	-
T Disability Living Allowance								
-	5,666,929	-	455,985	-	6,122,914	-	-	-
U Carer's Allowance								
-	3,351,668	-	27,237	-	3,378,905	-	-	-
V Housing Benefit								
-	14,736,126	-	10,656	-	14,746,782	-	-	-
W Statutory Maternity Pay								
-	2,653,434	-	-820	-	2,652,614	-	-	-
X Christmas Bonus (Non-Contributory)								
-	39,186	-	-396	-	38,790	-	-	-
Y Jobseekers Allowance (Non-Contributory)								
-	194,510	-	8,852	-	203,362	-	-	-
Z State Pension (Non-Contributory)								
-	271,255	-	-59,836	-	211,419	-	-	-
AA Support for Mortgage Interest								
-	417	-	-7,963	-	-7,546	26,739	-481	26,258
AB Cost of Living Support Payments								
-	5,655,373	-	86,858	-	5,742,231	-	-	-
AC Other Expenditure								
-	97	-	22,219	-	22,316	1,701	-1,701	-
<i>Other Expenditure EALBs (Net)</i>								
-	-	-	-	-	-	468	-468	-
<b>Non Voted Expenditure</b>								
-	120,902,424	-	1,703,381	-	122,605,805	-	-	-
<i>Of which:</i>								
AD Incapacity Benefit								
-	-29	-	781	-	752	-	-	-
AE Employment and Support Allowance (Contributory)								
-	4,864,180	-	-184,067	-	4,680,113	-	-	-
AF Social Fund: Winter Fuel								
-	4,566,073	-	21,315	-	4,587,388	-	-	-
AG Social Fund: Other								
-	95,737	-	402,763	-	498,500	-	-	-
AH Maternity Allowance								
-	351,746	-	38,631	-	390,377	-	-	-

## Part II: Changes Proposed

£'000

Present		Net Resources		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
AI Bereavement Benefits	- 456,269	-	33,651	-	489,920	-	-	-
AJ Christmas Bonus (Contributory)	- 125,249	-	967	-	126,216	-	-	-
AK Jobseekers Allowance (Contributory)	- 90,062	-	1,064	-	91,126	-	-	-
AL State Pension (Contributory)	- 110,353,137	-	1,388,276	-	111,741,413	-	-	-
<b>Total Spending in AME</b>		-	<b>6,174,304</b>				<b>-171,928</b>	
<b>Non-Budget spending</b>								
<b>Voted Expenditure</b>	- 4,690,524	-	415,864	-	5,106,388	-	-	-
<i>Of which:</i>								
AM Cash paid in to the Social Fund	- 4,690,524	-	415,864	-	5,106,388	-	-	-
<b>Total Non-Budget Spending</b>		-	<b>415,864</b>				<b>-</b>	
<b>Total for Estimate</b>		<b>20,802</b>	<b>6,436,061</b>				<b>-449,596</b>	
<i>Of which:</i>								
<b>Voted Expenditure</b>		20,802	5,013,563				-445,687	
<b>Non Voted Expenditure</b>		-	1,422,498				-3,909	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>124,434,062</b>	<b>6,490,048</b>	<b>130,924,110</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration				Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
996,503	-26,680	969,823	8,453,507	-898,049	7,555,458	530,828	-774	530,054
<i>Of which:</i>								
A Core Department								
921,954	-26,680	895,274	6,093,091	-805,835	5,287,256	352,971	-774	352,197
B Health and Safety Executive (Net)								
57,572	-	57,572	103,600	-	103,600	15,115	-	15,115
C Money and Pensions Service (Net)								
-	-	-	154,699	-	154,699	12,581	-	12,581
D Other Arm's Length Bodies (Net)								
16,977	-	16,977	94,149	-	94,149	10,661	-	10,661
E Employment Programmes								
-	-	-	752,015	-3,059	748,956	-	-	-
F Support for Local Authorities								
-	-	-	211,621	-	211,621	-	-	-
G Funding for Public Corporations								
-	-	-	32,658	-41,289	-8,631	139,500	-	139,500
H Other Benefits								
-	-	-	1,011,674	-47,866	963,808	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	244,756	-3,499	241,257	46,091	-	46,091
<i>Of which:</i>								
I National Insurance Fund - Core Department								
-	-	-	214,846	-3,499	211,347	-	-	-
J Social fund								
-	-	-	29,910	-	29,910	46,091	-	46,091
<b>Total Spending in DEL</b>								
<b>996,503</b>	<b>-26,680</b>	<b>969,823</b>	<b>8,698,263</b>	<b>-901,548</b>	<b>7,796,715</b>	<b>576,919</b>	<b>-774</b>	<b>576,145</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	114,439,100	-7,957	114,431,143	471,604	-315,876	155,728
<i>Of which:</i>								
K Severe Disablement Benefit								
-	-	-	59,452	-	59,452	-	-	-
L Industrial Injuries Benefits Scheme								
-	-	-	711,206	-	711,206	-	-	-
M Universal Credit								
-	-	-	44,096,462	-	44,096,462	443,470	-314,000	129,470
N Employment and Support Allowance (Non-Contributory)								
-	-	-	8,162,579	-	8,162,579	-	-	-

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans									
Resources						Capital			
Administration		Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	
O Income Support	-	-	720,879	-	720,879	-	-	-	
P Pension Credit	-	-	5,070,637	-	5,070,637	-	-	-	
Q Financial Assistance Scheme	-	-	-1,611,820	-	-1,611,820	-	-	-	
R Attendance Allowance	-	-	5,794,677	-	5,794,677	-	-	-	
S Personal Independence Payment	-	-	18,315,284	-	18,315,284	-	-	-	
T Disability Living Allowance	-	-	6,122,914	-	6,122,914	-	-	-	
U Carer's Allowance	-	-	3,378,905	-	3,378,905	-	-	-	
V Housing Benefit	-	-	14,746,782	-	14,746,782	-	-	-	
W Statutory Maternity Pay	-	-	2,652,614	-	2,652,614	-	-	-	
X Christmas Bonus (Non-Contributory)	-	-	38,790	-	38,790	-	-	-	
Y Jobseekers Allowance (Non-Contributory)	-	-	203,362	-	203,362	-	-	-	
Z State Pension (Non-Contributory)	-	-	211,419	-	211,419	-	-	-	
AA Support for Mortgage Interest	-	-	411	-7,957	-7,546	28,134	-1,876	26,258	
AB Cost of Living Support Payments	-	-	5,742,231	-	5,742,231	-	-	-	
AC Other Expenditure	-	-	22,316	-	22,316	-	-	-	
<i>Other Expenditure EALBs (Net)</i>	-	-	-	-	-	-	-	-	
<b>Non-voted expenditure</b>	-	-	122,605,805	-	122,605,805	278,733	-278,733	-	
<i>Of which:</i>									
AD Incapacity Benefit	-	-	752	-	752	-	-	-	
AE Employment and Support Allowance (Contributory)	-	-	4,680,113	-	4,680,113	-	-	-	
AF Social Fund: Winter Fuel	-	-	4,587,388	-	4,587,388	-	-	-	



**Part II: Revised subhead detail including additional provision**

£'000

<b>Revised Plans</b>									
<b>Resources</b>						<b>Capital</b>			
<b>Administration</b>		<b>Programme</b>							
<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	
AG Social Fund: Other	-	-	498,500	-	498,500	278,733	-278,733	-	
AH Maternity Allowance	-	-	390,377	-	390,377	-	-	-	
AI Bereavement Benefits	-	-	489,920	-	489,920	-	-	-	
AJ Christmas Bonus (Contributory)	-	-	126,216	-	126,216	-	-	-	
AK Jobseekers Allowance (Contributory)	-	-	91,126	-	91,126	-	-	-	
AL State Pension (Contributory)	-	-	111,741,413	-	111,741,413	-	-	-	
<b>Total Spending in AME</b>	-	-	<b>237,044,905</b>	<b>-7,957</b>	<b>237,036,948</b>	<b>750,337</b>	<b>-594,609</b>	<b>155,728</b>	
<b>Non-Budget spending</b>									
<b>Voted expenditure</b>									
	-	-	5,106,388	-	5,106,388	-	-	-	
<i>Of which:</i>									
AM Cash paid in to the Social Fund	-	-	5,106,388	-	5,106,388	-	-	-	
<b>Total Non-Budget Spending</b>	-	-	<b>5,106,388</b>	-	<b>5,106,388</b>	-	-	-	
<b>Total for Estimate</b>	<b>996,503</b>	<b>-26,680</b>	<b>969,823</b>	<b>250,849,556</b>	<b>-909,505</b>	<b>249,940,051</b>	<b>1,327,256</b>	<b>-595,383</b>	<b>731,873</b>
<i>Of which:</i>									
<b>Voted Expenditure</b>	996,503	-26,680	969,823	127,998,995	-906,006	127,092,989	1,002,432	-316,650	685,782
<b>Non Voted Expenditure</b>	-	-	-	122,850,561	-3,499	122,847,062	324,824	-278,733	46,091

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>244,453,011</b>	<b>6,456,863</b>	<b>250,909,874</b>
<b>Net Capital Requirement</b>	<b>1,181,469</b>	<b>-449,596</b>	<b>731,873</b>
<b>Accruals to cash adjustments</b>	<b>274,146</b>	<b>1,901,370</b>	<b>2,175,516</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-471,313	5,959	-465,354
Add cash grant-in-aid	449,335	-52,308	397,027
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-467,548	-108,844	-576,392
New provisions and adjustments to previous provisions	-235,911	1,550,060	1,314,149
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-417	-16,308	-16,725
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	400,000	-	400,000
Increase (-) / Decrease (+) in creditors	600,000	-	600,000
Use of provisions	-	522,811	522,811
<b>Removal of non-voted budget items</b>	<b>-121,474,564</b>	<b>-1,418,589</b>	<b>-122,893,153</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-121,474,564	-1,418,589	-122,893,153
<b>Net Cash Requirement</b>	<b>124,434,062</b>	<b>6,490,048</b>	<b>130,924,110</b>

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

£'000

Revised  
Plans

Gross Administration Costs	994,672
<i>Less:</i>	
Administration DEL Income	-26,680
<b>Net Administration Costs</b>	<b>967,992</b>
Gross Programme Costs	245,751,533
<i>Less:</i>	
Programme DEL Income	-901,548
Programme AME Income	-321,957
Non-budget income	-4,614
<b>Net Programme Costs</b>	<b>244,523,414</b>
<b>Total Net Operating Costs</b>	<b>245,491,406</b>
<i>Of which:</i>	
Resource DEL	8,758,037
Capital DEL	6,639
Resource AME	237,037,355
Capital AME	-314,000
Non-budget	3,375
<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	307,361
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	4,614
Other adjustments	105
<b>Total Resource Budget</b>	<b>245,803,486</b>
<i>Of which:</i>	
Resource DEL	8,766,538
Resource AME	237,036,948
<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	5,106,388
<b>Total Resource (Estimate)</b>	<b>250,909,874</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-924,729</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-22,506
<i>Of which:</i>	
A Core Department	-22,506
Other Grants	-760
<i>Of which:</i>	
A Core Department	-760
Other Income	-3,414
<i>Of which:</i>	
A Core Department	-3,414
Total Administration	<u>-26,680</u>
Programme	
EU Grants Received	-573,756
<i>Of which:</i>	
A Core Department	-573,756
Sales of Goods and Services	-184,043
<i>Of which:</i>	
A Core Department	-133,118
E Employment Programmes	-3,059
H Other Benefits	-47,866
Interest and Dividends	-26,246
<i>Of which:</i>	
G Funding for Public Corporations	-26,246
Other Income	-3,120
<i>Of which:</i>	
A Core Department	-3,120
Taxation	-110,884
<i>Of which:</i>	
A Core Department	-95,841
G Funding for Public Corporations	-15,043
Total Programme	<u>-898,049</u>
<b>Voted Resource AME</b>	<b>-7,957</b>
<i>Of which:</i>	
Programme	
Interest and Dividends	-7,957
<i>Of which:</i>	
AA Support for Mortgage Interest	-7,957
Total Programme	<u>-7,957</u>
<b>Total Voted Resource Income</b>	<b><u>-932,686</u></b>

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


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£'000

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**Revised  
Plans**


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**Voted Capital DEL** **-774**
*Of which:*

Programme

Sales of Assets

-76

*Of which:*

A Core Department

-76

Repayments

-698

*Of which:*

A Core Department

-698

Total Programme

---

-774

**Voted Capital AME** **-315,876**
*Of which:*

Programme

Other Grants

-314,000

*Of which:*

M Universal Credit

-314,000

Repayments

-1,876

*Of which:*

AA Support for Mortgage Interest

-1,876

Total Programme

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-315,876

**Total Voted Capital Income** **-316,650**


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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-4,614	-4,614	-4,614	-4,614
<b>Total</b>	-	-	<b>-4,614</b>	<b>-4,614</b>	<b>-4,614</b>	<b>-4,614</b>

#### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Income collected outside the Ambit	-	-	-4,614	-4,614	-4,614	-4,614
<b>Total</b>	-	-	<b>-4,614</b>	<b>-4,614</b>	<b>-4,614</b>	<b>-4,614</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** 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
Dominic Harris	The Pensions Ombudsman
Richard McHugh	BPDTS Ltd
Caroline Siarkiewicz	Money and Pensions Service

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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


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**£'000**

<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-aid</b>
DEL - B	Health and Safety Executive	161,172	15,115	112,666
DEL - D	The Pensions Regulator	100,505	10,544	107,475
DEL - D	The Pensions Ombudsman	10,621	117	10,278
DEL - C	Money and Pensions Service	154,699	12,581	166,608
<b>Total</b>		<b>426,997</b>	<b>38,357</b>	<b>397,027</b>



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

IFRS 16 Leases has been adopted by DWP from 1 April 2022. Under the new standard all qualifying leases have been brought onto the balance sheet. Around 1,800 operating leases met the definition of a lease under IFRS 16, resulting in recognition of assets with a value in the region of £1.1 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 £220m 2022-23.

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

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

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
Section A	Payments to Beneficiaries of the Industrial Injuries Disablement Benefit (IIDB) lump-sum compensation scheme to correct for reduced entitlement arising from cessation of face-to-face assessments due to the Covid-19 pandemic.	16

## **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 to delegated grades (AA-G6), including Reward and Recognition, will not exceed 0.65% of the DWP delegated pay bill.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p><b>1. Legal cases</b> - 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 seven cases it considers to be a contingent liability, six of which can be reliably estimated to £1,927m.</p>	1,926,700
<p><b>2. Benefit underpayments</b> - Distinct from legal cases, the Department acknowledges that administrative errors (termed official error) by its staff will sometimes result in the underpayment of benefit. Where underpayments relating to official error are identified, we pay arrears in full at the earliest opportunity. The Department cannot quantify the cumulative historic liability which may exist due to limitations in data. Therefore, a contingent liability exists for underpayments not yet found and corrected. At present there is no mechanism by which we can calculate the value of historic official error corrected in year, to support an overall quantification of the outstanding liability. The Department will review processes and data sources available with a view to quantifying this liability in future.</p>	Unquantifiable
<p><b>3. European Social Fund (ESF) repayments</b> - 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 2020-21 rate was 0.6% (3.2% for 2019-20, which triggered a financial correction of £3.7m 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>	Unquantifiable
<p><b>4. The Rent Service employee pensions</b> - The Rent Service transferred from us to the Valuation Office Agency on 1 April 2009. The Rent Service employed around 400 staff, who were members of the Local Government Pension Scheme, following the transfer they could continue to participate in the scheme. Whilst the scheme is currently balanced, if there is a pension deficit we will be liable to meet the shortfall, it is not practical to disclose an estimate of the financial effect or the timing of any outflow.</p>	Unquantifiable
<p><b>5. Compensation Claims</b> - Compensation payments may become due because of claims against us by staff and members of the public. Claims relate to employment tribunal, personal injury and Civil Service Appeals Board cases. There is significant uncertainty around the estimated liability and the timing of payments. This uncertainty can fluctuate based on factors such as medical evidence received, witness statements and whether claims proceed to trial or are settled early. Therefore, it is not practical to disclose an estimate of the financial effect or the timing of any outflow.</p>	Unquantifiable

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## Part III: Note K - Contingent Liabilities

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Nature of liability	£'000
<p><b>6. IAS (Independent Assessment Services)</b> - There is currently a contractual dispute brought by IAS (an independent assessment provider assessing PIP cases on behalf of the DWP) against DWP in respect of work prior to March 2020. The claim is expected to be in the region of £13m.</p>	13,000
<p><b>7. Scottish Devolution Programme Disputed IT Costs</b> - DWP are carrying out work at the request of the Scottish Government to implement welfare devolution. The financial principles that underpin this work are set out in a Fiscal Framework agreement between the two Governments. Scottish Government have raised a dispute over their liability to fund certain digital investment activity that DWP believes is essential to deliver devolution. Resolution of this dispute will be via the agreed escalation process that is part of the Fiscal Framework. Costs are yet to be defined therefore a reliable estimate of the contingent liability is not available.</p>	Unquantifiable

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
Section A - DEL	International Labour Organisation	13,300



# HM Revenue and Customs

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Budget Exchange in HMRC Administration including budget movements between HMRC and other Government departments, UKT budget move into 23/24, depreciation budget adjustment	90,321,000	-58,843,000	31,478,000
(Section D) Cost of Living surrender of budget		-10,000,000	-10,000,000
<b>Total change in Resource DEL (Voted)</b>	<b>90,321,000</b>	<b>-68,843,000</b>	<b>21,478,000</b>
(Section F) Decrease in Child Benefit		-21,170,000	-21,170,000
(Section G) Increase in Tax Free Childcare	7,161,000		7,161,000
(Section H) Increase in Payments in Lieu of Tax Reliefs to certain bodies	28,301,000		28,301,000
(Section I) Decrease in Lifetime ISA		-101,041,000	-101,041,000
(Section J) Increase in Help to Save	16,590,000		16,590,000
(Section L) Decrease in VOA - Payments of rates to LAs on behalf of certain bodies		-14,934,000	-14,934,000
(Section O) Decrease in COVID-19		-18,690,000	-18,690,000
<b>Total change in Resource AME (Voted)</b>	<b>52,052,000</b>	<b>-155,835,000</b>	<b>-103,783,000</b>
(Section P) Personal Tax Credits	2,426,989,000		2,426,989,000
(Section Q) Other reliefs and allowances		-289,088,000	-289,088,000
<b>Total change in Resource AME (Non-Voted)</b>	<b>2,426,989,000</b>	<b>-289,088,000</b>	<b>2,137,901,000</b>
(Section A to Section B) HMRC Administration switch to VOA Administration for BST programme		-8,362,000	-8,362,000
(Section A) HMRC Administration amendments for UKT budget move and IFRS16 adjustments	76,000,000	-91,000,000	-15,000,000
(Section B) HMRC Administration switch to VOA Administration for BST programme	8,362,000		8,362,000
<b>Total change in Capital DEL (Voted)</b>	<b>84,362,000</b>	<b>-99,362,000</b>	<b>-15,000,000</b>
Net Cash Requirement reflect changes to resource budget, capital budget and working balances	602,718,000		602,718,000
<b>Total change in Net Cash Requirement</b>	<b>602,718,000</b>		<b>602,718,000</b>



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	21,478,000	-	21,478,000
Capital	-15,000,000	-	-15,000,000
<b>Annually Managed Expenditure</b>			
Resource	-103,783,000	2,137,901,000	2,034,118,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-82,305,000	2,137,901,000	2,055,596,000
Capital	-15,000,000	-	-15,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>602,718,000</b>		

Supplementary 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.

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**Part I (continued)**

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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 II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
1,012,038	5,110,149	-39,537	61,015	972,501	5,171,164	675,511	-15,000	660,511
<i>Of which:</i>								
A HMRC Administration								
998,038	4,173,595	-39,537	71,015	958,501	4,244,610	645,851	-23,362	622,489
B VOA Administration								
-	186,075	-	-	-	186,075	29,660	8,362	38,022
D Cost of Living								
-	734,479	-	-10,000	-	724,479	-	-	-
<b>Total Spending in DEL</b>								
		<b>-39,537</b>	<b>61,015</b>			<b>-15,000</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	13,278,381	-	-103,783	-	13,174,598	110	-	110
<i>Of which:</i>								
F Child Benefit								
-	11,880,922	-	-21,170	-	11,859,752	10	-	10
G Tax Free Childcare								
-	524,796	-	7,161	-	531,957	-	-	-
H Providing payments in lieu of tax relief to certain bodies								
-	148,691	-	28,301	-	176,992	-	-	-
I Lifetime ISA								
-	567,850	-	-101,041	-	466,809	-	-	-
J Help to Save								
-	50,932	-	16,590	-	67,522	-	-	-
L VOA - Payments of rates to LAs on behalf of certain bodies								
-	86,000	-	-14,934	-	71,066	-	-	-
O COVID-19								
-	18,700	-	-18,690	-	10	-	-	-
<b>Non Voted Expenditure</b>								
-	22,849,579	-	2,137,901	-	24,987,480	-	-	-
<i>Of which:</i>								
P Personal Tax Credit								
-	8,154,766	-	2,426,989	-	10,581,755	-	-	-
Q Other Reliefs and Allowances								
-	14,694,813	-	-289,088	-	14,405,725	-	-	-

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Total Spending in AME</b>								
		-	2,034,118				-	
<b>Total for Estimate</b>								
		-39,537	2,095,133				-15,000	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-39,537	-42,768				-15,000	
<b>Non Voted Expenditure</b>								
		-	2,137,901				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	19,693,843	602,718	20,296,561

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Net		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
1,058,813	-86,312	972,501	5,432,590	-261,426	5,171,164	745,005	-84,494	660,511
<i>Of which:</i>								
A HMRC Administration								
1,044,813	-86,312	958,501	4,460,566	-215,956	4,244,610	706,983	-84,494	622,489
B VOA Administration								
-	-	-	231,545	-45,470	186,075	38,022	-	38,022
C Utilised Provisions								
14,000	-	14,000	16,000	-	16,000	-	-	-
D Cost of Living								
-	-	-	724,479	-	724,479	-	-	-
<b>Non-voted expenditure</b>								
54,706	-	54,706	201,869	-	201,869	-	-	-
<i>Of which:</i>								
E National Insurance Fund								
54,706	-	54,706	201,869	-	201,869	-	-	-
<b>Total Spending in DEL</b>								
<b>1,113,519</b>	<b>-86,312</b>	<b>1,027,207</b>	<b>5,634,459</b>	<b>-261,426</b>	<b>5,373,033</b>	<b>745,005</b>	<b>-84,494</b>	<b>660,511</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	13,178,418	-3,820	13,174,598	110	-	110
<i>Of which:</i>								
F Child Benefit								
-	-	-	11,859,752	-	11,859,752	10	-	10
G Tax Free Childcare								
-	-	-	531,957	-	531,957	-	-	-
H Providing payments in lieu of tax relief to certain bodies								
-	-	-	176,992	-	176,992	-	-	-
I Lifetime ISA								
-	-	-	466,809	-	466,809	-	-	-
J Help to Save								
-	-	-	67,522	-	67,522	-	-	-
K HMRC Administration								
-	-	-	30,000	-	30,000	100	-	100
L VOA - Payments of rates to LAs on behalf of certain bodies								
-	-	-	74,886	-3,820	71,066	-	-	-
M VOA Administration								
-	-	-	2,000	-	2,000	-	-	-
N Utilised Provisions								
-	-	-	-31,510	-	-31,510	-	-	-

**Part II: Revised subhead detail including additional provision**

£'000

**Revised  
Plans**

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
O COVID-19								
-	-	-	10	-	10	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	24,987,480	-	24,987,480	-	-	-
<i>Of which:</i>								
P Personal Tax Credit								
-	-	-	10,581,755	-	10,581,755	-	-	-
Q Other Reliefs and Allowances								
-	-	-	14,405,725	-	14,405,725	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>38,165,898</b>	<b>-3,820</b>	<b>38,162,078</b>	<b>110</b>	<b>-</b>	<b>110</b>
<b>Total for Estimate</b>								
<b>1,113,519</b>	<b>-86,312</b>	<b>1,027,207</b>	<b>43,800,357</b>	<b>-265,246</b>	<b>43,535,111</b>	<b>745,115</b>	<b>-84,494</b>	<b>660,621</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
1,058,813	-86,312	972,501	18,611,008	-265,246	18,345,762	745,115	-84,494	660,621
<b>Non Voted Expenditure</b>								
54,706	-	54,706	25,189,349	-	25,189,349	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>42,506,722</b>	<b>2,055,596</b>	<b>44,562,318</b>
<b>Net Capital Requirement</b>	<b>675,621</b>	<b>-15,000</b>	<b>660,621</b>
<b>Accruals to cash adjustments</b>	<b>-382,346</b>	<b>700,023</b>	<b>317,677</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-471,810	-69,401	-541,211
New provisions and adjustments to previous provisions	-32,000	-	-32,000
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	-	292,378	292,378
Increase (-) / Decrease (+) in creditors	89,954	477,046	567,000
Use of provisions	31,510	-	31,510
<b>Removal of non-voted budget items</b>	<b>-23,106,154</b>	<b>-2,137,901</b>	<b>-25,244,055</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-23,106,154	-2,137,901	-25,244,055
<b>Net Cash Requirement</b>	<b>19,693,843</b>	<b>602,718</b>	<b>20,296,561</b>

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

	£'000
	Revised Plans
Gross Administration Costs	1,099,519
<i>Less:</i>	
Administration DEL Income	-86,312
<b>Net Administration Costs</b>	<b>1,013,207</b>
Gross Programme Costs	43,815,867
<i>Less:</i>	
Programme DEL Income	-261,426
Programme AME Income	-3,820
Non-budget income	-200
<b>Net Programme Costs</b>	<b>43,550,421</b>
<b>Total Net Operating Costs</b>	<b>44,563,628</b>
<i>Of which:</i>	
Resource DEL	6,370,240
Capital DEL	-
Resource AME	38,193,588
Capital AME	-
Non-budget	-200
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200
Other adjustments	-1,510
<b>Total Resource Budget</b>	<b>44,562,318</b>
<i>Of which:</i>	
Resource DEL	6,400,240
Resource AME	38,162,078
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>44,562,318</b>



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

£'000

Revised  
Plans

---

**Voted Resource DEL** **-347,738**
*Of which:*

Administration

Sales of Goods and Services

-86,312

*Of which:*

A: HMRC Administration

-86,312

Total Administration

-86,312

Programme

Sales of Goods and Services

-261,426

*Of which:*

A: HMRC Administration

-215,956

B: VOA Administration

-45,470

Total Programme

-261,426

**Voted Resource AME** **-3,820**
*Of which:*

Programme

Sales of Goods and Services

-3,820

*Of which:*

L: VOA - Payments of rates to LAs on behalf of certain bodies

-3,820

Total Programme

-3,820

**Total Voted Resource Income** **-351,558**
**Voted Capital DEL** **-84,494**
*Of which:*

Programme

Sales of Assets

-84,494

*Of which:*

A: HMRC Administration

-84,494

Total Programme

-84,494

**Total Voted Capital Income** **-84,494**

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

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

£'000

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

#### Detailed description of CFER sources

£'000

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

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** 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**

We are not planning any accounting policy changes for the Supplementary Estimates for 2022-23.

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## 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 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
<b><u>HMRC</u></b>	
Legal claims - Costs that may be awarded should various legal cases in which HMRC is involved be determined against the department.	123,025
Other – the department has a further number of contingent liabilities.	<u>76,029</u>
	<u>199,054</u>
<b><u>VOA</u></b>	
Legal claims - Costs that may be awarded should various legal cases in which VOA is involved be determined against it.	1,000
	<u><u>200,054</u></u>



# HM Treasury

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Core Treasury: An increase of £41,104,000 of which £34,640,000 is administration costs. This includes £35,533,000 for potential costs in relation to a pending legal case, and increases for HMT's Business Engagement Process and Functional Convergence, offset by a £5,541,000 transfer to programme. An increase of £6,464,000 in programme costs, partially transferred from admin for the London Capital & Finance compensation scheme and Office of Sanctions Implementation. There are net transfers from other departments of -£2,366,000.	41,104,000		
(Section D) Office of Tax Simplification: reduction of £378,000.		-378,000	
(Formerly Section K) Departmental Unallocated Provision: reduced by £2,500,000 transferred to Sections A and M.		-2,500,000	
(Section L) UK Government Investments Limited (Net): An increase of £3,008,000 partially funded by transfers from the Department for Digital, Culture, Media and Sport and the Ministry of Defence.	3,008,000		
(Section M) UK Infrastructure Bank (Net): Surrender of £26,424,000 of ring fenced budget, £21,154,000 of which is used to fund RDEL Admin claims under Section A, and £5,270,000 of which is switched to CDEL.		-26,424,000	
<b>Total change in Resource DEL (Voted)</b>	<b>44,112,000</b>	<b>-29,302,000</b>	<b>14,810,000</b>
(Section O) Core Treasury (AME): a transfer of Mortgage Guarantee Scheme income from the Help to Buy estimate line, with a revised estimate of £14,100,000.		-14,100,000	



(Section P) UK circulating coinage: £15,350,000 decrease in projected costs and £350,000 increase in forecast scrap metal income.		-15,700,000	
(Section Q) Royal Mint Dividend: increase of £1,800,000 in expected dividend.		-1,800,000	
(Section S) Assistance to Financial Institutions: an increase of £180,000,000,000 to provide budgetary cover for movements in the fair value of the Bank of England Asset Purchase Fund derivative. An increase of £22,000,000 for expected credit losses from the UK Guarantee Scheme. Dividend income of £1,006,634,000.	179,015,366,000		
(Section T) Royal Household (Net): an increase of £6,478,000 due to costs associated with the passing of Her Majesty the Queen and the resulting transition.	6,478,000		
(Section V) Help to Buy (HMT) Limited (Net): Removal of £36,000,000 of income relating to the Mortgage Guarantee Scheme, which is moved to the Core Treasury estimate line.	36,001,000		
(Section X) EU Withdrawal Agreement Financial Settlement: an increase of £385,000,000 for potential provision revaluation.	385,000,000		
(Section Y) Reclaim Fund Ltd (Net): A decrease of £27,058,000 reflecting RFL's forecast surplus.		-27,058,000	
(Section Z) UK Infrastructure Bank (Net): A decrease of £14,596,000 in relation to expected credit losses.		-14,596,000	
(Section AA) Pool Reinsurance Company Limited (Net): an increase of £5,999,000 for its net operating result, including movements in the fair value of its investment fund.	5,999,000		
(Section AB) Provisions: a decrease of £95,000,000 across various provisions.		-95,000,000	
<b>Total change in Resource AME (Voted)</b>	<b>179,448,844,000</b>	<b>-168,254,000</b>	<b>179,280,590,000</b>
(Section A) Core Treasury: An increase of £733,000, primarily relating to the implementation of the IFRS 16 accounting standard, funded from the UKIB surrender.	733,000		
(Section B) Debt Management Office: An increase of £168,000 relating to the implementation of the IFRS 16 accounting standard, funded from the UKIB surrender.	168,000		

(Section C) Government Internal Audit Agency: An increase of £311,000 relating to the implementation of the IFRS 16 accounting standard, funded from the UKIB surrender.	311,000		
(Section K) National Infrastructure Commission: An increase of £1,382,000 relating to the implementation of the IFRS 16 accounting standard, funded from the UKIB surrender.	1,382,000		
(Section M) UK Infrastructure Bank (Net): An increase of £2,566,000 relating to the implementation of the IFRS 16 accounting standard and other expenditure, funded from the UKIB surrender.	2,566,000		
<b>Total change in Capital DEL (Voted)</b>	<b>5,160,000</b>		<b>5,160,000</b>
(Section R) Sale of shares: proceeds from the sale of shares.		-832,055,000	
(Section S) Assistance to Financial Institutions: a decrease of £6,165,119,000 due to a reduction in the required cash transfers to the Bank of England Asset Purchase Facility Fund.		-6,165,119,000	
(Section T) Royal Household (Net): a reduction of £3,532,000 due to changes in the phasing of capital works.		-3,532,000	
(Section X) EU Withdrawal Agreement Financial Settlement: increase of £6,066,000 as sterling value of receipts lower than that included in the Main Estimate.	6,066,000		
(Section Z) UK Infrastructure Bank (Net): A decrease of £868,800,000 due to a reduction in expected investment activity.		-868,800,000	
(Section AA) Pool Reinsurance Company Limited (Net): net acquisitions and disposals of investment securities, not included in the Main Estimate.		-79,000,000	
<b>Total change in Capital AME (Voted)</b>	<b>6,066,000</b>	<b>-7,948,506,000</b>	<b>-7,942,440,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.		-8,891,056,000	
<b>Total change in Net Cash Requirement</b>		<b>-8,891,056,000</b>	<b>-8,891,056,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	14,810,000	-	14,810,000
Capital	5,160,000	-	5,160,000
<b>Annually Managed Expenditure</b>			
Resource	179,280,590,000	-	179,280,590,000
Capital	-7,942,440,000	-	-7,942,440,000
<b>Total Net Budget</b>			
Resource	179,295,400,000	-	179,295,400,000
Capital	-7,937,280,000	-	-7,937,280,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-8,891,056,000</b>		

Supplementary 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.

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## Part I (*continued*)

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### 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 II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
360,130	4,250	8,746	6,064	368,876	10,314	9,721	5,160	14,881
<i>Of which:</i>								
A Core Treasury								
229,803	-611	34,640	6,464	264,443	5,853	6,887	733	7,620
B Debt Management Office								
18,090	4,460	-	-	18,090	4,460	800	168	968
C Government Internal Audit Agency								
6,650	-	-	-	6,650	-	32	311	343
D Office of Tax Simplification								
1,061	-	-378	-	683	-	-	-	-
K National Infrastructure Commission								
5,100	-	-	-	5,100	-	700	1,382	2,082
L UK Government Investments Limited (Net)								
16,038	400	3,408	-400	19,446	-	-	-	-
M UK Infrastructure Bank (Net)								
71,100	-	-26,424	-	44,676	-	1,300	2,566	3,866
<i>Departmental Unallocated Provision</i>								
2,500	-	-2,500	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
		<b>8,746</b>	<b>6,064</b>			<b>5,160</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	20,206,518	-	179,280,590	-	199,487,108	12,583,087	-7,942,440	4,640,647
<i>Of which:</i>								
O Core Treasury (AME)								
-	705	-	-14,100	-	-13,395	-	-	-
P UK circulating coinage								
-	29,000	-	-15,700	-	13,300	-	-	-
Q Royal Mint dividend								
-	-3,200	-	-1,800	-	-5,000	-	-	-
R Sale of shares								
-	-	-	-	-	-	-	-832,055	-832,055
S Assistance to financial institutions, businesses and individuals								
-	20,000,000	-	179,015,366	-	199,015,366	11,175,000	-6,165,119	5,009,881
T Royal Household (Net)								
-	105,349	-	6,478	-	111,827	8,087	-3,532	4,555
V Help to Buy (HMT) Limited (Net)								
-	-36,000	-	36,001	-	1	-	-	-
X EU Withdrawal Agreement Financial Settlement								
-	-	-	385,000	-	385,000	-265,000	6,066	-258,934

## Part II: Changes Proposed

£'000

Present		Net Resources		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Y Reclaim Fund Ltd (Net)								
-	1	-	-27,058	-	-27,057	129,200	-	129,200
Z UK Infrastructure Bank (Net)								
-	22,300	-	-14,596	-	7,704	1,355,800	-868,800	487,000
AA Pool Reinsurance Company Limited (Net)								
-	1	-	5,999	-	6,000	-	-79,000	-79,000
AB Provisions								
-	50,000	-	-95,000	-	-45,000	-	-	-
<b>Total Spending in AME</b>								
		-	179,280,590			-7,942,440		
<b>Total for Estimate</b>								
		8,746	179,286,654			-7,937,280		
<i>Of which:</i>								
<b>Voted Expenditure</b>		8,746	179,286,654			-7,937,280		
<b>Non Voted Expenditure</b>		-	-			-		

£'000

Present    Changes    Revised  
Plans       Plans       Plans

**Net Cash Requirement 22,808,885 -8,891,056 13,917,829**

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
424,950	-56,074	368,876	16,114	-5,800	10,314	14,881	-	14,881
<i>Of which:</i>								
A Core Treasury								
280,081	-15,638	264,443	9,853	-4,000	5,853	7,620	-	7,620
B Debt Management Office								
19,670	-1,580	18,090	6,260	-1,800	4,460	968	-	968
C Government Internal Audit Agency								
45,506	-38,856	6,650	-	-	-	343	-	343
D Office of Tax Simplification								
683	-	683	-	-	-	-	-	-
E United Kingdom Asset Resolution Limited (Net)								
5,440	-	5,440	-	-	-	-	-	-
F Office for Budget Responsibility (Net)								
4,347	-	4,347	-	-	-	-	-	-
G IUK Investments Limited (Net)								
-	-	-	-	-	-	1	-	1
H IUK Investments Holdings Limited (Net)								
-	-	-	-	-	-	1	-	1
I HM Treasury UK Sovereign SUKUK plc (Net)								
-	-	-	1	-	1	-	-	-
J Royal Mint Advisory Committee on the design of coins (Net)								
1	-	1	-	-	-	-	-	-
K National Infrastructure Commission								
5,100	-	5,100	-	-	-	2,082	-	2,082
L UK Government Investments Limited (Net)								
19,446	-	19,446	-	-	-	-	-	-
M UK Infrastructure Bank (Net)								
44,676	-	44,676	-	-	-	3,866	-	3,866
<i>Departmental Unallocated Provision</i>								
-	-	-	-	-	-	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	15,220	-13,000	2,220	-	-	-
<i>Of which:</i>								
N Banking and gilts registration services								
-	-	-	15,220	-13,000	2,220	-	-	-
<b>Total Spending in DEL</b>								
<b>424,950</b>	<b>-56,074</b>	<b>368,876</b>	<b>31,334</b>	<b>-18,800</b>	<b>12,534</b>	<b>14,881</b>	<b>-</b>	<b>14,881</b>

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

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Administration</b>		<b>Net</b>	<b>Programme</b>			<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>Gross</b>	<b>Income</b>	<b>3</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>1</b>	<b>2</b>		<b>4</b>	<b>5</b>	<b>6</b>			
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	200,514,192	-1,027,084	199,487,108	5,731,636	-1,090,989	4,640,647
<i>Of which:</i>								
O Core Treasury (AME)								
-	-	-	705	-14,100	-13,395	-	-	-
P UK circulating coinage								
-	-	-	14,650	-1,350	13,300	-	-	-
Q Royal Mint dividend								
-	-	-	-	-5,000	-5,000	-	-	-
R Sale of shares								
-	-	-	-	-	-	-	-832,055	-832,055
S Assistance to financial institutions, businesses and individuals								
-	-	-	200,022,000	-1,006,634	199,015,366	5,009,881	-	5,009,881
T Royal Household (Net)								
-	-	-	111,827	-	111,827	4,555	-	4,555
U UK Asset Resolution Limited (Net)								
-	-	-	31,097	-	31,097	-	-	-
V Help to Buy (HMT) Limited (Net)								
-	-	-	1	-	1	-	-	-
W Help to Buy ISA								
-	-	-	7,265	-	7,265	180,000	-	180,000
X EU Withdrawal Agreement Financial Settlement								
-	-	-	385,000	-	385,000	-	-258,934	-258,934
Y Reclaim Fund Ltd (Net)								
-	-	-	-27,057	-	-27,057	129,200	-	129,200
Z UK Infrastructure Bank (Net)								
-	-	-	7,704	-	7,704	487,000	-	487,000
AA Pool Reinsurance Company Limited (Net)								
-	-	-	6,000	-	6,000	-79,000	-	-79,000
AB Provisions								
-	-	-	-45,000	-	-45,000	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	4,300	-400	3,900	-	-	-
<i>Of which:</i>								
AC Royal Household Pensions								
-	-	-	4,300	-400	3,900	-	-	-
<b>Total Spending in AME</b>								
-	-	-	200,518,492	-1,027,484	199,491,008	5,731,636	-1,090,989	4,640,647
<b>Total for Estimate</b>								
424,950	-56,074	368,876	200,549,826	-1,046,284	199,503,542	5,746,517	-1,090,989	4,655,528



I

**Part II: Revised subhead detail including additional provision**

£'000

**Revised  
Plans**

						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<i>Of which:</i>								
<b>Voted Expenditure</b>								
424,950	-56,074	368,876	200,530,306	-1,032,884	199,497,422	5,746,517	-1,090,989	4,655,528
<b>Non Voted Expenditure</b>								
-	-	-	19,520	-13,400	6,120	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>20,577,018</b>	<b>179,295,400</b>	<b>199,872,418</b>
<b>Net Capital Requirement</b>	<b>12,592,808</b>	<b>-7,937,280</b>	<b>4,655,528</b>
<b>Accruals to cash adjustments</b>	<b>-10,354,821</b>	<b>-180,249,176</b>	<b>-190,603,997</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,714,464	965,358	-749,106
Add cash grant-in-aid	1,594,122	-904,246	689,876
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-20,013,779	-180,020,084	-200,033,863
New provisions and adjustments to previous provisions	-50,000	-292,704	-342,704
Departmental Unallocated Provision	-2,500	2,500	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200	-	-200
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	9,832,000	-	9,832,000
<b>Removal of non-voted budget items</b>	<b>-6,120</b>	<b>-</b>	<b>-6,120</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-6,120	-	-6,120
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>22,808,885</b>	<b>-8,891,056</b>	<b>13,917,829</b>

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

£'000

Revised  
Plans

Gross Administration Costs	424,950
<i>Less:</i>	
Administration DEL Income	-56,074
<b>Net Administration Costs</b>	<b>368,876</b>
Gross Programme Costs	205,739,707
<i>Less:</i>	
Programme DEL Income	-18,800
Programme AME Income	-1,027,484
Non-budget income	-200,000
<b>Net Programme Costs</b>	<b>204,493,423</b>
<b>Total Net Operating Costs</b>	<b>204,862,299</b>
<i>Of which:</i>	
Resource DEL	381,410
Capital DEL	-
Resource AME	199,491,008
Capital AME	5,189,881
Non-budget	-200,000
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-5,189,881
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200,000
Other adjustments	-
<b>Total Resource Budget</b>	<b>199,872,418</b>
<i>Of which:</i>	
Resource DEL	381,410
Resource AME	199,491,008
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>199,872,418</b>

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

£'000

Revised  
Plans

### Voted Resource DEL -61,874

*Of which:*

Administration	
Sales of Goods and Services	-56,074

*Of which:*

A Core Treasury	-15,638
B Debt Management Office	-1,580
C Government Internal Audit Agency	-38,856
Total Administration	-56,074

Programme

Sales of Goods and Services	-5,800
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*Of which:*

A Core Treasury	-4,000
B Debt Management Office	-1,800
Total Programme	-5,800

### Voted Resource AME -1,027,084

*Of which:*

Programme	
Sales of Goods and Services	-15,450

*Of which:*

O Core Treasury (AME)	-14,100
P UK circulating coinage	-1,350
Interest and Dividends	-1,011,634

*Of which:*

Q Royal Mint dividend	-5,000
S Assistance to financial institutions, businesses and individuals	-1,006,634
Total Programme	-1,027,084

### Total Voted Resource Income -1,088,958

### Voted Capital AME -1,090,989

*Of which:*

Programme	
Other Income	-832,055

*Of which:*

R Sale of shares	-832,055
Repayments	-258,934

*Of which:*

X EU Withdrawal Agreement Financial Settlement	-258,934
Total Programme	-1,090,989

### Total Voted Capital Income -1,090,989

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

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

£'000

	Present Plans		Change		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
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	-	8,689,539	-200,000	-4,437,061
<b>Total</b>	<b>-200,000</b>	<b>-13,126,600</b>	<b>-</b>	<b>8,689,539</b>	<b>-200,000</b>	<b>-4,437,061</b>

#### Detailed description of CFER sources

£'000

	Present Plans		Change		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Pool Re insurance premiums	-200,000	-200,000	-	-19,344	-200,000	-219,344
Accumulated cash from the Bank of England Asset Purchase Facility Fund	-	-12,910,000	-	8,746,000	-	-4,164,000
Repayment of Business Rates Relief	-	-16,600	-	-37,117	-	-53,717
<b>Total</b>	<b>-200,000</b>	<b>-13,126,600</b>	<b>-</b>	<b>8,689,539</b>	<b>-200,000</b>	<b>-4,437,061</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	James Bowler
<b>Executive Agency Accounting Officers:</b>	
Sir Robert Stheeman	UK Debt Management Office
Elizabeth Honer	Government Internal Audit Agency
James Heath	National Infrastructure Commission

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

<b>ALB Accounting Officers:</b>	
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
Sir Michael Stevens	The Royal Household Sovereign Grant
John Tattersall	United Kingdom Asset Resolution Limited
Anna Caffyn	Help to Buy (HMT) Limited
Catherine Little	IUK Investments Limited
Catherine Little	IUK Investments Holdings Limited
Mario Pisani	HM Treasury UK Sovereign SUKUK plc
Adrian Smith	Reclaim Fund Limited
Tom Clementi	Pool Reinsurance Company Limited

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
DEL - E	UK Asset Resolution Limited (Net)	5,440	-	5,440
DEL - F	Office for Budget Responsibility (Net)	4,347	-	4,347
DEL - G	IUK Investments Limited (Net)	-	1	-
DEL - H	IUK Investments Holdings Limited (Net)	-	1	-
DEL - I	HM Treasury UK Sovereign SUKUK plc (Net)	1	-	-
DEL - J	Royal Mint Advisory Committee on the design	1	-	-
DEL - L	UK Government Investments Limited (Net)	19,446	-	19,446
DEL - M	UK Infrastructure Bank (Net)	44,676	3,866	48,542
AME - T	Royal Household (Net)	111,827	4,555	86,300
AME - U	UK Asset Resolution Limited (Net)	31,097	-	31,097
AME - V	Help to Buy (HMT) Limited (Net)	1	-	-
AME - Y	Reclaim Fund Ltd (Net)	-27,057	129,200	-
AME - Z	UK Infrastructure Bank (Net)	7,704	487,000	494,704
AME - AA	Pool Reinsurance Company Limited (Net)	6,000	-79,000	-
<b>Total</b>		<b>203,483</b>	<b>545,623</b>	<b>689,876</b>



## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Contingent liabilities limited by recourse to assets</b>	
Contingent liabilities have been included in this category where the liability would be limited by recourse to assets if the liability were to crystallise. The amounts shown are gross of any such offset. Contingent liabilities with recourse to equities have not been included	
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. 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 610,000
3. 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
4. On the 27 September 2018, the Chancellor announced the sale of a portfolio of UKAR's B&B and NRAM loan book assets to Rothersey 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.	
5. 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
6. 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

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
7. 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
8. 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
9. 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.  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.  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.	Up to 4,800,000
10. 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
11. 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
12. 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
13. 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
14. 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

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
15. 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
16. 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
17. 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
<b>Other Contingent Liabilities</b>	
18. 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
19. 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
20. 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 3,200,000
21. 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 1,034,270

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
22. 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
23. 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 102 in force at the end of December 2022. The maximum potential liability under this scheme cannot be quantified at present.	Unquantifiable
24. 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
25. HMT provided an indemnity to Cabinet Office in respect of employer contributions payable to the civil service pensions scheme when the Royal Mint's pensions transferred under new fair deal. This would only materialise in the event that the Royal Mint failed to make payments to the PCSPS	Unquantifiable
26. 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
27. 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
28. 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

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
29. 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
30. 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
31. 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
32. HM Treasury has provided indemnities for the directors of IUK Investments 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 Holdings Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
34. 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
35. 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
36. 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
37. 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
38. The Deed of Indemnity between HM Treasury, the Bank of England and BEAPFF provides that BEAPFF on behalf of itself and its officers and directors may at any time claim payment under the indemnity in respect of any indemnified losses incurred. The losses include all claims, losses, damages, liabilities, etc suffered or incurred by BEAPFF or its officers or directors as a result of, arising out of, in connection with, or which are attributable to, BEAPFF carrying on activities pursuant to or in connection with the APF, save to the extent that the losses arise from BEAPFF's own wilful default or reckless disregard of its obligations. Maximum potential liabilities under this intervention are considered unquantifiable.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Statutory</b>	
39. 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
40. 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
41. 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)
42. 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)
43. 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 December 2022.	30,700,000

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>44. 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 2022 to be £152m.</p>	152,000
<p>45. The pilot No-Interest Loans Scheme was announced on 3 March 2021 and the No-Interest Loan Scheme Grant Agreement was signed on 1 September 2021. The loans will support consumers in vulnerable circumstances who would benefit from affordable credit to meet unexpected costs and will provide an alternative to relying on high-cost credit. Fair4All Finance have been appointed to run the pilot and will enter contracts with lenders to deliver the loans, including to provide a partial guarantee against default losses. HM Treasury will reimburse Fair4All Finance for eligible default losses they incur under eligible guarantees.</p> <p>HM Treasury will reimburse Fair4All Finance for up to 80% of eligible default losses incurred as part of the pilot. The maximum amount to be paid under the contingent liability is £10 million.</p>	10,000

# Cabinet Office

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>Budget Exchange</b>			
(Subhead D4) Exchange to 23/24 to fund impact of NUAR inflationary increase in future years		-719,000	
(Subhead D4) Since the agreement of the SR21 funding to deliver the One Login Programme, the total expected costs have been refined. New forecasts anticipate a lower RDEL cost in FY22/23 and FY23/24, followed by higher RDEL costs in FY24/25.		-22,646,000	
(Subhead D4) Exchange of FY22/23 underspend to continue delivery of the Government Data Exchange programme in FY23/24.		-2,752,000	
(Subhead D4) Exchange of FY22/23 underspend to continue delivery of the Verify programme in FY23/24.		-1,000,000	
(Subhead E4) Exchange of FY22/23 underspend to continue delivery of the Health Innovation Fund programme in FY 23/24		-4,500,000	
(Subhead F1) Budget exchange of GPA funding to 2023-2024		-1,400,000	
<b>Reserve Claims</b>			
(Subhead C4) Funding for free abortion access in England for women from Northern Ireland	800,000		
(Subhead D4) A budget for a communications campaign to increase public awareness and uptake of the government's cost of living support schemes available.	21,880,000		
(Subhead D4) The Government has indemnified the Official Receiver, appointed as Liquidator of a supplier in distress, 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 18 October 2022 and may be terminated by government giving not less than 14 days' notice.	33,000,000		
(Subhead E4) Funding for the Grenfell Tower Inquiry	14,970,000		



(Subhead F1) Funding for the Government Property Agency to cover the shortfall in freehold income from the initial estimate in SR21.	8,000,000
(Subhead D4) Corporate costs associated with delivery of the One Log-In and Data Exchange Programmes	2,150,000
Outgoing Budgetary Cover Transfers	
(Subhead D4) To MOJ to cover staffing costs in support of the Grants Applicant Portal	-87,000
(Subhead D4) To DCMS to cover staffing costs in support of the Grants Applicant Portal	-87,000
(Subhead D4) To DIT to cover staffing costs in support of the Grants Applicant Portal	-87,000
(Subhead C4) To DHSC for LGBT funding to support the Monkeypox community communications and outreach support	-200,000
(Subhead C4) To the Department for Health and Social Care (DHSC) to provide funding for free abortion access in England for women from Northern Ireland.	-600,000
(Subhead A4) To the HM Revenue and Customs (HMRC) to cover costs of the Border Flow Service	-344,000
(Subhead D4) To HM Treasury for the development of the OSCAR II system	-437,000
(Subhead C1) To the Northern Ireland Office to enable the NIO to establish a small commissioning team to oversee the Northern Ireland Executive to progress to deliver abortion services in Northern Ireland	-200,000
(Subhead E1) To the Department for Business, Energy & Industrial Strategy (BEIS) for staff costs	-885,000
(Subhead E1) To the Department of International Trade (DIT) for COP27 costs	-56,000
(Subhead D4) From GREAT HQ Cabinet Office for DIT's Budget Allocation	-8,520,000
(Subhead D4) From GREAT HQ Cabinet Office for DCMS' Budget Allocation	-12,264,000
(Subhead D4) From GREAT HQ Cabinet Office for FCDO's & British Council's Budget Allocation	-4,505,000
(Subhead D4) From GREAT HQ Cabinet Office for DEFRA's Budget Allocation	-1,220,000
(Subhead D1) From Cabinet Office to BEIS to cover the cost of cloud based services to run fraud analytics environment	-337,000
(Subhead D4) From Cabinet Office to BEIS to cover the Cabinet Office share of Matrix Development costs	-53,000
(Subhead D4) Delivery of Joined up data (Government Data Exchange) programme - 22/23	-400,000
(Subhead E4) Contribution to MoD grant to the Confederation of Service Charities	-70,000
(Subhead E4) The funding was intended for BEIS rather than the CO. The NSS Cyber funding will be transferred to the NCSP.	-977,000

(Subhead E4) The funding is being transferred to DCMS for Emergency Alerting in order to cover the annual charges for the four mobile networks	-2,426,000
Borders	-200,000
(Subhead B4) From Cabinet Office Joint Intelligence Organisation to Home Office	-13,000

**Incoming Budgetary Cover Transfers**

(Subhead A4) From the Department for Food and Rural Affairs (DEFRA) to cover expenditure incurred via the Cabinet Office contract on additional engineering services in relation to support of the Border Flow Service.	244,000
(Subhead E1) From the Attorney General's Office (AGO) to the Propriety & Ethics directorate	14,000
(Subhead E1) From the Department for Digital, Culture, Media & Sport (DCMS) to the Propriety & Ethics directorate	59,000
(Subhead E1) From the Department for Food and Rural Affairs (DEFRA) to the Propriety & Ethics directorate	50,000
(Subhead E1) From the Department for Education (DFE) to the Propriety & Ethics directorate	14,000
(Subhead E1) From the Department for Transport (DFT) to the Propriety & Ethics directorate	126,000
(Subhead E1) From the Department for Health and Social Care (DHSC) to the Propriety & Ethics directorate	204,000
(Subhead E1) From the Department for Levelling Up, Housing and Communities (DLUHC) to the Propriety & Ethics directorate	182,000
(Subhead E1) From the Foreign and Commonwealth Development Office (FCDO) to the Propriety & Ethics directorate	49,000
(Subhead E1) From HM Treasury (HMT) to the Propriety & Ethics directorate	452,000
(Subhead E1) From the Home Office (HO) to the Propriety & Ethics directorate	64,000
(Subhead E1) From the Ministry of Justice (MOJ) to the Propriety & Ethics directorate	106,000
(Subhead E1) From the Northern Ireland Office to the Propriety & Ethics directorate	80,000
(Subhead E1) From the Wales Office to the Propriety & Ethics directorate	72,000
(Subhead E1) From the Department for Work and Pensions (DWP) to the Propriety & Ethics directorate	30,000
(Subhead E1) From the Department for Business, Energy & Industrial Strategy (BEIS) to the Propriety & Ethics directorate	59,000
(Subhead E4) From the Home Office (HO) for staff costs	200,000
(Subhead E4) From the Department for Levelling Up, Housing and Communities (DLUHC) for staff costs	200,000
(Subhead D1) PFI LG Support Services Budget to provide value for money solutions to the risks facing Local Authority PFIs	1,000,000

(Subhead D4) Received from DFE for T-Level Placement Programme	300,000	
(Subhead E4) From HM Treasury (HMT) to cover costs of the Infected Blood Inquiry.	13,611,000	
(Subhead E4) FY22/23 Funding for Strategic Communications Programme	871,000	
(Subhead C4) Funding for the Social Mobility Commission for the development of a website to provide geographical data on social mobility	91,000	
(Subhead E4) NCSP transfer to NSS Cyber, Funding for the Cyber Resilience Programme	225,000	
(Subhead B4) National Cyber Programme funding for capabilities and projects led by GSG	2,484,000	
(Subhead B4) Rosa Mobiles 22/23 funding from MoD	554,000	
(Subhead C4) Funding to support development of the G7 Monitoring and Accountability Mechanism	50,000	
(Subhead E4) SIA to CO for NCP spend for emerging projects	500,000	
<b>Return of Funding to HMT</b>		
National Land Data Programme to Shared Outcomes Fund		-858,000
(Subhead E4) From HM Treasury (HMT) to cover costs of the C-19 inquiry.		-11,487,000
<b>Switches</b>		
(Subhead E1) Funding received from the Ministry of Defence in support of national security and crisis management. We request a switch from Resource DEL Programme to Administration of £26.518 million for 2022-23.	26,518,000	
(Subhead E4) Funding received from the Ministry of Defence in support of national security and crisis management. We request a switch from Resource DEL Programme to Administration of £26.518 million for 2022-23.		-26,518,000
(Subhead C4) Funding for the Social Mobility Commission for the development of a website to provide geographical data on social mobility.		-91,000
(Subhead C4) Funding for the Social Mobility Commission for the development of a website to provide geographical data on social mobility.	91,000	
<b>Additional changes to DEL</b>		
(Subhead D4) Additional budget awarded as part of the HMT cash management scheme	83,000	
(Subhead I4) An increase of £26.636m IFRS 16 RDEL; this is predominantly due to fewer GPA subleases being classified as operating leases, corresponding to a reduction in rental income	26,636,000	

(Subhead I4) A return of £33.804m of IFRS 16 RDEL depreciation; this is predominantly due to fewer GPA subleases being classified as operating leases, corresponding to a fewer right of use assets to be depreciated		-33,804,000	
(Subhead H4) Additional Programme depreciation in Cabinet Office	53,060,000		
<b>Total change in Resource DEL (Voted)</b>	<b>208,897,000</b>	<b>-139,561,000</b>	<b>69,336,000</b>
<b>Reserve Claims</b>			
(Subhead H4) Non Voted Reserve Claim for MEP Pensions	2,300,000		
<b>Total change in Resource DEL (Non-Voted)</b>	<b>2,300,000</b>		<b>2,300,000</b>
(Subhead I4) Dilapidations and Impairments in Cabinet Office and Equalities and Human Rights Commission	1,607,000		
(Subhead J4) Dilapidations and Impairments in the Government Property Agency	254,200,000		
(Subhead I4) Provisions in Equalities and Human Rights Commission and Cabinet Office, including and COVID-19 commercial legal costs.	350,000		
(Subhead I4) Depreciation on Civil Service Club	124,000		
(Subhead I4) Legal Provisions including estimated IR35 fine	13,435,000		
(Subhead I4) Funding of £1.073m of IFRS 16 Resource AME; this relates to the depreciation charge on peppercorn leases	1,703,000		
<b>Total change in Resource AME (Voted)</b>	<b>271,419,000</b>		<b>271,419,000</b>
(Subhead J7) We request £13.947m of IFRS 16 Capital AME; this relates to dilapidation provisions on right of use assets	13,947,000		
<b>Total change in Capital CAME (Voted)</b>	<b>13,947,000</b>		<b>13,947,000</b>
<b>Budget Exchange</b>			
(Subhead D7) Exchange to 23/24 to account for underspend on NUAR Data Transformation & Ingestion milestone and to fund impact of NUAR inflationary increase in future years		-657,000	
(Subhead D7) Evaluation Task Force CDEL Evaluation Accelerator Fund underspend delayed into 2023-2024.		-2,840,000	
(Subhead F7) Budget exchange for GPA hubs funding		-9,200,000	

**Return of Funding to HMT**

National Land Data Programme to Shared Outcomes Fund	-560,000
(Subhead -7) Return of funding to HM Treasury for Cabinet Office Ukraine contribution	-7,200,000

**Outgoing Budgetary Cover Transfers**

(Subhead D7) Budget transfer is for the Healthy and Sustainable Diets programme led by DEFRA. The funding will pay for a programme of randomised control trials in England to test the effectiveness of interventions in the food system.	-55,000
(Subhead F7) Transfer of funding to the Home Office for Stoke temporary accommodation.	-5,300,000
(Subhead D7) This agreed budget transfer is for the Healthy and Sustainable Diets programme led by BEIS. The funding will pay for a programme of randomised control trials in England to test the effectiveness of interventions in the food system.	-60,000
(Subhead D7) This agreed budget transfer is for the Tackling Drug Misuse in prison programme, led by MoJ. The funding will pay for the testing of the most cost-effective methods to deter drug misuse in prisons and to support prisoners.	-139,000
(Subhead D7) This agreed budget transfer is for an Economic and Impact Evaluation of the Effectiveness and Scalability of Local Pathfinders to Reduce Child Poverty, led by the Scottish Government. The funding will pay for a study to assess the effectiveness and cost effectiveness of pathfinder pilots in Scotland.	-41,000
(Subhead F7) Transfer of funding to the Wales Office for AV Equipment	-45,000
(Subhead D7) This agreed budget transfer is for the Pupil Premium Evaluation, led by DfE. The funding will pay for the evaluation of Pupil Premium funding which will assess the impact of socio-economic segregation/attainment gap for disadvantaged pupils and	-75,000

**Incoming Budgetary Cover Transfers**

(Subhead B7) CDEL received from DEFRA for Rosa Investment (Renewal) - 22/23	117,000
(Subhead B7) Support to cross-departmental IT solution	2,000,000
(Subhead B7) CDEL received from MOD for Rosa Priority Enhancements (MOD) - 22/23	1,955,000
(Subhead B7) CDEL received from NCSP for Rosa Investment (Renewal) - 22/23. 2nd Data Centre	3,000,000
(Subhead B7) CDEL received from FCDO for Rosa Deployment Services 22/23 - FCDO25.1	520,000
(Subhead F7) Transfer of funding to the Government Property Agency for the funding of 3-8 & 55 Whitehall	4,394,000

(Subhead B7) Capital funding from DCMS for Rosa Investment (Renewal) - 22/23	223,000		
(Subhead B7) Rosa Meet Rooms Hardware (Renewal) - 22/23 funding from FCDO	676,000		
(Subhead A7) Capital funding from DFT for the Port Infrastructure Fund	285,000		
(Subhead E4) SIA to CO for NCP spend for emerging projects	740,000		
Additional changes to Capital DEL			
(Subhead F) We surrender £313.009m of IFRS 16 CDEL; this is predominantly due to a greater proportion of GPA forecast onboarded leases being classified as finance subleases, corresponding to fewer right of use assets requiring capitalisation		-313,009,000	
<b>Total change in Capital DEL (Voted)</b>	<b>13,910,000</b>	<b>-339,181,000</b>	<b>-325,271,000</b>
Revisions to the net cash requirement as a result of the above budgetary changes, plus movement in debtors and creditors.		-161,088,000	
<b>Total change in Net Cash Requirement</b>		<b>-161,088,000</b>	<b>-161,088,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	69,336,000	2,300,000	71,636,000
Capital	-325,271,000	-	-325,271,000
<b>Annually Managed Expenditure</b>			
Resource	271,419,000	-	271,419,000
Capital	13,947,000	-	13,947,000
<b>Total Net Budget</b>			
Resource	340,755,000	2,300,000	343,055,000
Capital	-311,324,000	-	-311,324,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-161,088,000</b>		

Supplementary 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.

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## Part I

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### 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.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

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

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



## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
471,569	436,199	27,301	42,035	498,870	478,234	1,120,124	-325,271	794,853
<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	26,164	-200	-100	5,673	26,064	-	285	285
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.								
25,878	16,318	-	3,000	25,878	19,318	20,674	8,491	29,165
C Advance equality of opportunity across the UK.								
13,350	124	-291	232	13,059	356	-	-	-
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.								
207,202	204,271	4,183	1,194	211,385	205,465	70,420	1,468	71,888
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities								
104,487	184,565	27,138	37,659	131,625	222,224	143,600	678	144,278
F Executive Agency - Government Property Agency								
101,677	-	-3,527	50	98,150	50	884,930	-336,280	548,650
G Arm's Length Bodies (net)								
13,102	4,757	-2	-	13,100	4,757	500	87	587
<b>Non Voted Expenditure</b>								
-	-	-	2,300	-	2,300	-	-	-
<i>Of which:</i>								
H UK Members of the European Parliament								
-	-	-	2,300	-	2,300	-	-	-
<b>Total Spending in DEL</b>						<b>-325,271</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-	-	271,419	-	271,419	-	13,947	13,947
<i>Of which:</i>								
I Cabinet Office AME								
-	-	-	15,466	-	15,466	-	-	-
J Executive Agency - Government Property Agency - AME								
-	-	-	255,953	-	255,953	-	13,947	13,947
<b>Total Spending in AME</b>						<b>13,947</b>		

## Part II: Changes Proposed

£'000

Present		Net Resources		Revised		Net Capital		
Admin	Prog	Changes	Changes	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Total for Estimate</b>								
		27,301	315,754				-311,324	
<i>Of which:</i>								
Voted Expenditure								
		27,301	313,454				-311,324	
Non Voted Expenditure								
		-	2,300				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>1,408,819</b>	<b>-161,088</b>	<b>1,247,731</b>

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
1,347,521	-848,651	498,870	657,169	-178,935	478,234	810,730	-15,877	794,853
<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								
5,673	-	5,673	26,064	-	26,064	285	-	285
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.								
28,534	-2,656	25,878	115,239	-95,921	19,318	29,165	-	29,165
C Advance equality of opportunity across the UK.								
13,209	-150	13,059	356	-	356	-	-	-
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.								
627,277	-415,892	211,385	288,408	-82,943	205,465	71,888	-	71,888
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities								
145,940	-14,315	131,625	222,247	-23	222,224	144,278	-	144,278
F Executive Agency - Government Property Agency								
513,788	-415,638	98,150	98	-48	50	564,527	-15,877	548,650
G Arm's Length Bodies (net)								
13,100	-	13,100	4,757	-	4,757	587	-	587
<b>Non-voted expenditure</b>								
-	-	-	2,300	-	2,300	-	-	-
<i>Of which:</i>								
H UK Members of the European Parliament								
-	-	-	2,300	-	2,300	-	-	-
<b>Total Spending in DEL</b>								
<b>1,347,521</b>	<b>-848,651</b>	<b>498,870</b>	<b>659,469</b>	<b>-178,935</b>	<b>480,534</b>	<b>810,730</b>	<b>-15,877</b>	<b>794,853</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	271,419	-	271,419	13,947	-	13,947
<i>Of which:</i>								
I Cabinet Office AME								
-	-	-	15,466	-	15,466	-	-	-
J Executive Agency - Government Property Agency - AME								
-	-	-	255,953	-	255,953	13,947	-	13,947
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>271,419</b>	<b>-</b>	<b>271,419</b>	<b>13,947</b>	<b>-</b>	<b>13,947</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Total for Estimate</b>								
1,347,521	-848,651	498,870	930,888	-178,935	751,953	824,677	-15,877	808,800
<i>Of which:</i>								
<b>Voted Expenditure</b>								
1,347,521	-848,651	498,870	928,588	-178,935	749,653	824,677	-15,877	808,800
<b>Non Voted Expenditure</b>								
-	-	-	2,300	-	2,300	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>907,768</b>	<b>343,055</b>	<b>1,250,823</b>
<b>Net Capital Requirement</b>	<b>1,120,124</b>	<b>-311,324</b>	<b>808,800</b>
<b>Accruals to cash adjustments</b>	<b>-619,073</b>	<b>-190,519</b>	<b>-809,592</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-18,378	-85	-18,463
Add cash grant-in-aid	18,840	350	19,190
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-209,464	-260,762	-470,226
New provisions and adjustments to previous provisions	-	-30,142	-30,142
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	18,600	238,400	257,000
Increase (-) / Decrease (+) in creditors	-428,671	-138,280	-566,951
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-2,300</b>	<b>-2,300</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-2,300	-2,300
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,408,819</b>	<b>-161,088</b>	<b>1,247,731</b>

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

£'000

Revised  
Plans

Gross Administration Costs	1,347,512
<i>Less:</i>	
Administration DEL Income	-848,642
<b>Net Administration Costs</b>	<b>498,870</b>
Gross Programme Costs	1,048,208
<i>Less:</i>	
Programme DEL Income	-194,812
Programme AME Income	-
Non-budget income	-22
<b>Net Programme Costs</b>	<b>853,374</b>
<b>Total Net Operating Costs</b>	<b>1,352,244</b>
<i>Of which:</i>	
Resource DEL	979,404
Capital DEL	108,868
Resource AME	271,419
Capital AME	-
Non-budget	-7,447
<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	-108,868
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	7,447
Other adjustments	-
<b>Total Resource Budget</b>	<b>1,250,823</b>
<i>Of which:</i>	
Resource DEL	979,404
Resource AME	271,419
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>1,250,823</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-1,027,586</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-222,436
<i>Of which:</i>	
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.	-212,841
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-9,595
Interest and Dividends	-48,433
<i>Of which:</i>	
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.	-30,000
F Executive Agency - Government Property Agency	-18,433
Other Income	-577,782
<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.	-2,656
C Advance equality of opportunity across the UK.	-150
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.	-173,051
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-4,720
F Executive Agency - Government Property Agency	-397,205
Total Administration	-848,651
Programme	
Sales of Goods and Services	-129,039
<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.	-95,921
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.	-33,098
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-20

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

£'000

Revised  
Plans

Interest and Dividends	-20,000
<i>Of which:</i>	
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.	-20,000
Other Income	-29,896
<i>Of which:</i>	
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.	-29,845
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-3
F Executive Agency - Government Property Agency	-48
Total Programme	-178,935
<b>Total Voted Resource Income</b>	<b>-1,027,586</b>
<b>Voted Capital DEL</b>	<b>-15,877</b>
<i>Of which:</i>	
Programme	
Other Grants	-15,877
<i>Of which:</i>	
F Executive Agency - Government Property Agency	-15,877
Total Programme	-15,877
<b>Total Voted Capital Income</b>	<b>-15,877</b>



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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-7,425	-7,425	-22	-22	-7,447	-7,447
<b>Total</b>	<b>-7,425</b>	<b>-7,425</b>	<b>-22</b>	<b>-22</b>	<b>-7,447</b>	<b>-7,447</b>

### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Disposal of Sunningdale Park	-7,425	-7,425	-	-	-7,425	-7,425
Civil penalties payable to MCO	-	-	-22	-22	-22	-22
<b>Total</b>	<b>-7,425</b>	<b>-7,425</b>	<b>-22</b>	<b>-22</b>	<b>-7,447</b>	<b>-7,447</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

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

**Additional Accounting Officers:** Thalia Baldwin, Director Geospatial Commission

**Executive Agency Accounting Officers:**

Steve 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.

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

£'000

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Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
DEL- G	Civil Service Commission	2,776	-	2,776
DEL- G	Registrar of Consultant Lobbyists	183	-	164
DEL- G	Equality and Human Rights Commission	14,917	587	16,250
<b>Total</b>		<b>17,876</b>	<b>587</b>	<b>19,190</b>

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## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p><b>1. Indemnity for Ventilator Provider</b></p> <p>In agreeing the emergency provision of Rapidly Manufactured Ventilator Systems (RMVS), Cabinet Office have provided indemnities. Indemnity one is for the third party Intellectual Property Rights for the designers of the RMVSs and for the contract manufacturers of RMVSs. 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 RMVSs and for the contract manufacturers of RMVSs. The need is driven by the unprecedented speed of the development of this medical device compared to typical development times frequently measured in months and years.</p>	Unquantifiable
<p><b>2. Indemnity for the Official Receiver</b></p> <p>The government has indemnified the Official Receiver, appointed as Liquidator of Virtual Infrastructure Group Limited and UK Cloud Limited or any related or affiliated companies 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 became effective on 25 October 2022 and may be terminated by government giving not less than 14 days' notice.</p>	Unquantifiable
<p><b>3. Commercially Sensitive</b></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 economic resources is considered remote and unquantifiable.</p>	Unquantifiable
<p><b>4. Indemnity for United Nations Framework Convention on Climate Change</b></p> <p>In November 2021, the UK hosted the 26th Conference of Parties (COP26) on behalf of the United Nations Framework Convention on Climate Change (UNFCCC).</p> <p>In accordance with the Host Country Agreement, the UK is responsible for dealing with any action, claim or other demand against the secretariat, the United Nations or any of their officials. The UK has indemnified and holds harmless the United Nations and the secretariat and any of their officials in respect of any such action, claim or demand, except where it is agreed by the United Nations/secretariat and the UK. The likelihood of a future outflow of economic resources is considered remote and unquantifiable.</p>	Unquantifiable
<p><b>5. Indemnity for trustees of the Commission for Racial Equality Pension and Life Assurance Scheme</b></p> <p>The government has indemnified the trustees of the Commission for Racial Equality Pension and Life Assurance Scheme (CREPLAS) against future personal liability claims in relation to their administration of the scheme to the extent that such personal liability claims exceed the scheme's surplus assets and the trustee's private insurance maximum benefit.</p>	Unquantifiable
<p><b>6. Legally Privileged</b></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. The financial estimate of this liability is unquantifiable.</p>	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p><b>7. IR35</b></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.</p> <p>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>	<p>Significant judgement in estimate - worst case scenario £30m</p>
<p><b>8. Legally Privileged</b></p> <p>A contingent liability exists regarding one employment tribunal claim; this is scheduled to be heard in late 2023. No further information has been disclosed as this could be prejudicial to the outcome of the case. The financial estimate of this liability is unquantifiable.</p>	<p>Unquantifiable</p>
<p><b>9. Indemnity for the Official Receiver</b></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 to safeguard the continuity of public services. The indemnity was provided on 15 January 2018 and may be terminated by the government giving not less than 14 days' notice.</p>	<p>Unquantifiable</p>



# Scotland Office and Office of the Advocate General

## Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Section A - Budget reduction in administration costs following the abolition of the Health and Social Care Levy.		-31,000	
ii. Section A - Increase in administration costs to cover depreciation.	25,000		
iii. Section A - Budget switch of depreciation from programme costs to administration costs.	150,000	-150,000	
iv. Section A - Budget switch from administration cash to non-cash to cover increase in 2022-23 external audit fees.	7,000	-7,000	
<b>Total change in Resource DEL (Voted)</b>	<b>182,000</b>	<b>-188,000</b>	<b>-6,000</b>
v. Section A - Reduction in budget following transfer of capital in support of the UK's aid to Ukraine.		-5,000	
<b>Total change in Capital DEL (Voted)</b>		<b>-5,000</b>	<b>-5,000</b>
vi. Section C - Increase in funding to the Grant Payable to the Welsh Consolidated Fund.	3,052,522,000		
<b>Total change in Non-Budget</b>	<b>3,052,522,000</b>		<b>3,052,522,000</b>
vii. Revisions to the Net Cash Requirement to reflect changes to resources and capital as set out above.	3,052,479,000		
<b>Total change in Net Cash Requirement</b>	<b>3,052,479,000</b>		<b>3,052,479,000</b>



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-6,000	-	-6,000
Capital	-5,000	-	-5,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-6,000	-	-6,000
Capital	-5,000	-	-5,000
<b>Non-Budget Expenditure</b>	<b>3,052,522,000</b>		
<b>Net cash requirement</b>	<b>3,052,479,000</b>		

Supplementary 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.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
12,778	562	144	-150	12,922	412	50	-5	45
<i>Of which:</i>								
A Scotland Office and Office of The Advocate General								
12,778	150	144	-150	12,922	-	50	-5	45
<b>Total Spending in DEL</b>								
		144	-150			-5		
<b>Non-Budget spending</b>								
<b>Voted Expenditure</b>								
-	39,852,198	-	3,052,522	-	42,904,720	-	-	-
<i>Of which:</i>								
C Grant Payable to The Scottish Consolidated Fund								
-	26,032,513	-	3,052,522	-	29,085,035	-	-	-
<b>Total Non-Budget Spending</b>								
		-	3,052,522			-		
<b>Total for Estimate</b>								
		144	3,052,372			-5		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		144	3,052,372			-5		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	39,865,374	3,052,479	42,917,853

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
18,447	-5,525	12,922	412	-	412	45	-	45
<i>Of which:</i>								
A Scotland Office and Office of The Advocate General								
18,447	-5,525	12,922	-	-	-	45	-	45
B Boundary Commission For Scotland								
-	-	-	412	-	412	-	-	-
<b>Total Spending in DEL</b>								
<b>18,447</b>	<b>-5,525</b>	<b>12,922</b>	<b>412</b>	<b>-</b>	<b>412</b>	<b>45</b>	<b>-</b>	<b>45</b>
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	42,904,720	-	42,904,720	-	-	-
<i>Of which:</i>								
C Grant Payable to The Scottish Consolidated Fund								
-	-	-	29,085,035	-	29,085,035	-	-	-
D Payover of Scottish Rate of Income Tax to Scottish Consolidated Fund								
-	-	-	13,819,685	-	13,819,685	-	-	-
<b>Total Non-Budget Spending</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>42,904,720</b>	<b>-</b>	<b>42,904,720</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>18,447</b>	<b>-5,525</b>	<b>12,922</b>	<b>42,905,132</b>	<b>-</b>	<b>42,905,132</b>	<b>45</b>	<b>-</b>	<b>45</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
18,447	-5,525	12,922	42,905,132	-	42,905,132	45	-	45
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>39,865,538</b>	<b>3,052,516</b>	<b>42,918,054</b>
<b>Net Capital Requirement</b>	<b>50</b>	<b>-5</b>	<b>45</b>
<b>Accruals to cash adjustments</b>	<b>-214</b>	<b>-32</b>	<b>-246</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-583	-25	-608
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-56	-7	-63
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	425	-	425
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>39,865,374</b>	<b>3,052,479</b>	<b>42,917,853</b>

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

	£'000
	Revised Plans
Gross Administration Costs	18,447
<i>Less:</i>	
Administration DEL Income	-5,525
<b>Net Administration Costs</b>	<b>12,922</b>
Gross Programme Costs	42,905,132
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>42,905,132</b>
<b>Total Net Operating Costs</b>	<b>42,918,054</b>
<i>Of which:</i>	
Resource DEL	13,334
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	42,904,720
<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	-42,904,720
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>13,334</b>
<i>Of which:</i>	
Resource DEL	13,334
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	42,904,720
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>42,918,054</b>

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

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£'000

Revised  
Plans

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### Voted Resource DEL

-5,525

*Of which:*

Administration

Sales of Goods and Services

-5,525

*Of which:*

A Scotland Office and Office of The Advocate General

-5,525

Total Administration

-5,525

### Total Voted Resource Income

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-5,525

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

No CFER income or receipts are expected in 2022-23.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Laurence Rockey

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

In discharging these responsibilities, particular regard is given to:

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

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





# Wales Office

## Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Section A - Budget transfer (administration costs) to the Cabinet Office to cover severance payments to former Special Advisers.		-72,000	
ii. Section A - Budget reduction in administration costs following the abolition of the Health and Social Care Levy.		-11,000	
iii. Section A - Budget switch from administration cash to non-cash to cover 2022-23 external audit fees.	42,000	-42,000	
iv. Section A - Budget switch of depreciation from programme costs to administration costs.	75,000	-75,000	
v. Section A - Budget switch from DEL administration costs to AME to cover potential impairments of office based assets.		-10,000	
<b>Total change in Resource DEL (Voted)</b>	<b>117,000</b>	<b>-210,000</b>	<b>-93,000</b>
vi. Section B - Budget switch from DEL administration costs to AME to cover potential impairments of office based assets.	10,000		
<b>Total change in Resource AME (Voted)</b>	<b>10,000</b>		<b>10,000</b>
vii. Section D - Budget transfer from the Cabinet Office for new capital equipment in London headquarters.	45,000		
viii. Section D - Reduction in budget following transfer of capital in support of the UK's aid to Ukraine.		-3,000	
<b>Total change in Capital DEL (Voted)</b>	<b>45,000</b>	<b>-3,000</b>	<b>42,000</b>
ix. Section C - Increase in funding to the Grant Payable to the Welsh Consolidated Fund.	1,005,300,000		
<b>Total change in Non-Budget</b>	<b>1,005,300,000</b>		<b>1,005,300,000</b>
x. Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	1,005,207,000		
<b>Total change in Net Cash Requirement</b>	<b>1,005,207,000</b>		<b>1,005,207,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-93,000	-	-93,000
Capital	42,000	-	42,000
<b>Annually Managed Expenditure</b>			
Resource	10,000	-	10,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-83,000	-	-83,000
Capital	42,000	-	42,000
<b>Non-Budget Expenditure</b>	1,005,300,000		
<b>Net cash requirement</b>	1,005,207,000		

Supplementary 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.

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

\*\* Change in provisions and impairments.

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

Payments of a grant to the Welsh Consolidated Fund.

Wales Office will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
5,521	136	-18	-75	5,503	61	30	42	72
<i>Of which:</i>								
A Wales Office								
5,521	136	-18	-75	5,503	61	30	42	72
<b>Total Spending in DEL</b>								
		-18	-75			42		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-	-	10	-	10	-	-	-
<i>Of which:</i>								
B Provisions and impairments								
-	-	-	10	-	10	-	-	-
<b>Total Spending in AME</b>								
		-	10			-		
<b>Non-Budget spending</b>								
<b>Voted Expenditure</b>								
-	18,937,523	-	1,005,300	-	19,942,823	-	-	-
<i>Of which:</i>								
C Grant Payable to the Welsh Consolidated Fund								
-	16,459,776	-	1,005,300	-	17,465,076	-	-	-
<b>Total Non-Budget Spending</b>								
		-	1,005,300			-		
<b>Total for Estimate</b>								
		-18	1,005,235			42		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-18	1,005,235			42		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	18,943,112	1,005,207	19,948,319

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Net		Programme				
Gross	Income	Gross	Income	Gross	Income	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
5,603	-100	5,503	61	-	61	72	-	72
<i>Of which:</i>								
A Wales Office								
5,603	-100	5,503	61	-	61	72	-	72
<b>Total Spending in DEL</b>								
<b>5,603</b>	<b>-100</b>	<b>5,503</b>	<b>61</b>	<b>-</b>	<b>61</b>	<b>72</b>	<b>-</b>	<b>72</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	10	-	10	-	-	-
<i>Of which:</i>								
B Provisions and impairments								
-	-	-	10	-	10	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	19,942,823	-	19,942,823	-	-	-
<i>Of which:</i>								
C Grant Payable to the Welsh Consolidated Fund								
-	-	-	17,465,076	-	17,465,076	-	-	-
D Payover of Welsh Rates of Income Tax to Welsh Consolidated Fund								
-	-	-	2,477,747	-	2,477,747	-	-	-
<b>Total Non-Budget Spending</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>19,942,823</b>	<b>-</b>	<b>19,942,823</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>5,603</b>	<b>-100</b>	<b>5,503</b>	<b>19,942,894</b>	<b>-</b>	<b>19,942,894</b>	<b>72</b>	<b>-</b>	<b>72</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
5,603	-100	5,503	19,942,894	-	19,942,894	72	-	72
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>18,943,180</b>	<b>1,005,217</b>	<b>19,948,397</b>
<b>Net Capital Requirement</b>	<b>30</b>	<b>42</b>	<b>72</b>
<b>Accruals to cash adjustments</b>	<b>-98</b>	<b>-52</b>	<b>-150</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-407	-	-407
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-52	-52
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	309	-	309
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>18,943,112</b>	<b>1,005,207</b>	<b>19,948,319</b>

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

	£'000
	Revised Plans
Gross Administration Costs	5,603
<i>Less:</i>	
Administration DEL Income	-100
<b>Net Administration Costs</b>	<b>5,503</b>
Gross Programme Costs	19,942,939
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-28,000
<b>Net Programme Costs</b>	<b>19,914,939</b>
<b>Total Net Operating Costs</b>	<b>19,920,442</b>
<i>Of which:</i>	
Resource DEL	5,564
Capital DEL	45
Resource AME	10
Capital AME	-
Non-budget	19,914,823
<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	-45
Grants to devolved administrations	-19,942,823
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	28,000
Other adjustments	-
<b>Total Resource Budget</b>	<b>5,574</b>
<i>Of which:</i>	
Resource DEL	5,564
Resource AME	10
<i>Adjustments to include:</i>	
Prior period adjustments	-
Grants to devolved administrations	19,942,823
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>19,948,397</b>

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

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£'000

**Revised  
Plans**

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**Voted Resource DEL****-100***Of which:*

Administration

Other Income

-100

*Of which:*

A Wales Office

-100

Total Administration

---

-100**Total Voted Resource Income**

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**-100**

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-28,000	-28,000	-	-	-28,000	-28,000
<b>Total</b>	<b>-28,000</b>	<b>-28,000</b>	<b>-</b>	<b>-</b>	<b>-28,000</b>	<b>-28,000</b>

#### Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Receipts surrendered from the Welsh Consolidated Fund and Welsh Government under the Government of Wales Act 2006.	-28,000	-28,000	-	-	-28,000	-28,000
<b>Total</b>	<b>-28,000</b>	<b>-28,000</b>	<b>-</b>	<b>-</b>	<b>-28,000</b>	<b>-28,000</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Glynne Jones

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

In discharging these responsibilities, particular regard is given to:

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

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



# Northern Ireland Office

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Transfers to Cabinet Office for severance payments to Special Advisors and to cover licensing costs		-80,000	
(Section A) Transfers to Northern Ireland Executive for Police Service Northern Ireland overtime costs on Operation Shamrock and for Account NI finance system costs		-1,245,000	
(Section A) Transfers from Northern Ireland Executive to fund the next Northern Ireland Executive election in 2022-23 and to recover additional Covid related costs incurred at the Assembly election in May 2022	7,889,000		
(Section A) Transfer from Government Equalities Office to the NIO relating to Abortion Services Commissioning Team	200,000		
(Section A) Transfers from HM Treasury to fund the Economic Innovation Fund	77,000		
(Section A) Reserve Claim for programme funding in order to establish the ICRIR	1,200,000		
(Section A) Reserve Claim for programme funding for events to mark the 25th anniversary of the Belfast (Good Friday) Agreement	288,000		
(Section A) Reserve Claim for administrative funding for events and services carried out during Operation London Bridge/Operation Shamrock	2,134,000		
(Section A) Reserve Claim for administrative funding for Covid-19 and the Infected Blood Inquiries	100,000		
(Section A) Reserve Claim for ringfenced programme reduction in depreciation		-12,000	
(Section A) Reserve Claim for ringfenced administrative increase in depreciation	1,058,000		
(Section A): Surrender to HM Treasury to reflect the removal of the Health and Social Care levy on National Insurance, for which we received additional funding		-48,000	
(Section A): Switch from programme to administrative expenditure	450,000	-450,000	
<b>Total change in Resource DEL (Voted)</b>	<b>13,396,000</b>	<b>-1,835,000</b>	<b>11,561,000</b>

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section E): New provision for the potential payment due in 2022-23 for Peace Plus	101,936,000		
(Section E): Discharge of provision for the potential payment due in 2022-23 for Peace Plus		-101,936,000	
(Section E): Potential payment within AME due in 2022-23 for Peace Plus	101,936,000		
(Section E): New provision to cover for; Home Protection Scheme, litigation claims (including potential claim costs for Omagh Judicial Review) and leasehold dilapidations	6,662,000		
(Section E): New provision cover for Social Development Fund (New Deal for Northern Ireland)	15,558,000		
(Section E): Reduction of the level of provision for Peace Plus		-15,522,000	
<b>Total change in Resource AME (Voted)</b>	<b>226,092,000</b>	<b>-117,458,000</b>	<b>108,634,000</b>
(Section A) Reserve Claim for capital funding for a new Electoral Management System for the Electoral Office of Northern Ireland	437,000		
(Section A) Budget Exchange of capital into 2023-24 to cover further IT system upgrades by the Crown Solicitor's Office		-30,000	
(Section A): Surrender of capital to HM Treasury for the no longer necessary EDRMS and to support the Government's military aid to Ukraine		-21,000	
<b>Total change in Capital DEL (Voted)</b>	<b>437,000</b>	<b>-51,000</b>	<b>386,000</b>
(Section F) Reduction in the grant to the Northern Ireland Consolidated Fund		-286,143,000	
<b>Total change in Non-Budget</b>		<b>-286,143,000</b>	<b>-286,143,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above	114,711,000	-288,017,000	
<b>Total change in Net Cash Requirement</b>		<b>-173,306,000</b>	<b>-173,306,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	11,561,000	-	11,561,000
Capital	386,000	-	386,000
<b>Annually Managed Expenditure</b>			
Resource	108,634,000	-	108,634,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	120,195,000	-	120,195,000
Capital	386,000	-	386,000
<b>Non-Budget Expenditure</b>	-286,143,000		
<b>Net cash requirement</b>	-173,306,000		

Supplementary 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.

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

\*\*Provisions.

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

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

**Northern Ireland Office** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital	
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
23,802	17,389	2,662	8,899	26,464	26,288	1,719	386	2,105
<i>Of which:</i>								
A Northern Ireland Office								
23,802	14,584	2,662	8,899	26,464	23,483	1,719	386	2,105
<b>Total Spending in DEL</b>								
		<b>2,662</b>	<b>8,899</b>			<b>386</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-	-	108,634	-	108,634	-	-	-
<i>Of which:</i>								
E Northern Ireland Office								
-	-	-	108,634	-	108,634	-	-	-
<b>Total Spending in AME</b>								
		-	<b>108,634</b>			-		
<b>Non-Budget spending</b>								
<b>Voted Expenditure</b>								
-	21,633,454	-	-286,143	-	21,347,311	-	-	-
<i>Of which:</i>								
F Grant Payable to The Northern Ireland Consolidated Fund								
-	21,633,454	-	-286,143	-	21,347,311	-	-	-
<b>Total Non-Budget Spending</b>								
		-	<b>-286,143</b>			-		
<b>Total for Estimate</b>								
		<b>2,662</b>	<b>-168,610</b>			<b>386</b>		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		2,662	-168,610			386		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>21,672,802</b>	<b>-173,306</b>	<b>21,499,496</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration		Net	Programme		Net	Gross	Income	Net
Gross	Income		Gross	Income				
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
32,022	-5,558	26,464	26,517	-229	26,288	2,105	-	2,105
<i>Of which:</i>								
A Northern Ireland Office								
32,022	-5,558	26,464	23,712	-229	23,483	2,105	-	2,105
B NI Human Rights Commission (net)								
-	-	-	1,605	-	1,605	-	-	-
C Parades Commission (net)								
-	-	-	771	-	771	-	-	-
D Independent Reporting Commission (net)								
-	-	-	429	-	429	-	-	-
<b>Total Spending in DEL</b>								
32,022	-5,558	26,464	26,517	-229	26,288	2,105	-	2,105
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	108,634	-	108,634	-	-	-
<i>Of which:</i>								
E Northern Ireland Office								
-	-	-	108,634	-	108,634	-	-	-
<b>Total Spending in AME</b>								
-	-	-	108,634	-	108,634	-	-	-
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	21,347,311	-	21,347,311	-	-	-
<i>Of which:</i>								
F Grant Payable to The Northern Ireland Consolidated Fund								
-	-	-	21,347,311	-	21,347,311	-	-	-
<b>Total Non-Budget Spending</b>								
-	-	-	21,347,311	-	21,347,311	-	-	-
<b>Total for Estimate</b>								
32,022	-5,558	26,464	21,482,462	-229	21,482,233	2,105	-	2,105
<i>Of which:</i>								
<b>Voted Expenditure</b>								
32,022	-5,558	26,464	21,482,462	-229	21,482,233	2,105	-	2,105
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>21,674,645</b>	<b>-165,948</b>	<b>21,508,697</b>
<b>Net Capital Requirement</b>	<b>1,719</b>	<b>386</b>	<b>2,105</b>
<b>Accruals to cash adjustments</b>	<b>-3,562</b>	<b>-7,744</b>	<b>-11,306</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-2,805	-	-2,805
Add cash grant-in-aid	2,805	-	2,805
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,687	-1,046	-4,733
New provisions and adjustments to previous provisions	-	-108,634	-108,634
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	125	-	125
Use of provisions	-	101,936	101,936
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>21,672,802</b>	<b>-173,306</b>	<b>21,499,496</b>

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

	£'000
	Revised Plans
Gross Administration Costs	32,022
<i>Less:</i>	
Administration DEL Income	-5,558
<b>Net Administration Costs</b>	<b>26,464</b>
Gross Programme Costs	21,482,462
<i>Less:</i>	
Programme DEL Income	-229
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>21,482,233</b>
<b>Total Net Operating Costs</b>	<b>21,508,697</b>
<i>Of which:</i>	
Resource DEL	52,752
Capital DEL	-
Resource AME	108,634
Capital AME	-
Non-budget	21,347,311
<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	-21,347,311
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>161,386</b>
<i>Of which:</i>	
Resource DEL	52,752
Resource AME	108,634
<i>Adjustments to include:</i>	
Prior period adjustments	-
Grants to devolved administrations	21,347,311
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>21,508,697</b>

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


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£'000

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**Revised  
Plans**


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<b>Voted Resource DEL</b>	<b>-5,787</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-5,558
<i>Of which:</i>	
A Northern Ireland Office	-5,558
Total Administration	<u>-5,558</u>
Programme	
Sales of Goods and Services	-229
<i>Of which:</i>	
A Northern Ireland Office	-229
Total Programme	<u>-229</u>
<b>Total Voted Resource Income</b>	<b><u>-5,787</u></b>

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

No CFER income or receipts are expected in 2022-23.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Madeleine Allesandri

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

**ALB Accounting Officers:**

David Russell	Northern Ireland Human Rights Commission
Sarah Teer	Parades Commission for Northern Ireland
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 (FRoM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

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

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and the ALB Accounting Officers is set out in writing.

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


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**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	NI Human Rights Commission	1,605	-	1,605
C	NI Parades Commission	771	-	771
D	Independent Reporting Commission	429	-	429
<b>Total</b>		<b>2,805</b>	<b>-</b>	<b>2,805</b>



# National Savings and Investments

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
A: Additional resourcing required to cover leasing costs on property transferred to Government Property Agency	380,000		
A: Rescheduling of funding to support the modernisation of NS&I's infrastructure for the retendering of the outsourcing contract		-16,890,000	
A: Transfer of RDEL to CDEL to cover project implementation costs		-8,500,000	
<b>Total change in Resource DEL (Voted)</b>	<b>380,000</b>	<b>-25,390,000</b>	<b>-25,010,000</b>
A: Creation of provision to recognise potential onerous contract	4,000,000		
A: Dilapidation provision for one of NS&I's leased properties	2,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>6,000,000</b>		<b>6,000,000</b>
A: Transfer of RDEL budget to CDEL to fund project implementation costs	8,500,000		
<b>Total change in Capital DEL (Voted)</b>	<b>8,500,000</b>		<b>8,500,000</b>
Decrease in cash required to cover changes in working capital and relevant components of the above transactions		-16,510,000	
<b>Total change in Net Cash Requirement</b>		<b>-16,510,000</b>	<b>-16,510,000</b>



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-25,010,000	-	-25,010,000
Capital	8,500,000	-	8,500,000
<b>Annually Managed Expenditure</b>			
Resource	6,000,000	-	6,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-19,010,000	-	-19,010,000
Capital	8,500,000	-	8,500,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-16,510,000</b>		

Supplementary 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 II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
201,586	-	-25,010	-	176,576	-	19,618	8,500	28,118
<i>Of which:</i>								
A Administration								
201,586	-	-25,010	-	176,576	-	19,618	8,500	28,118
<b>Total Spending in DEL</b>								
		-25,010	-			8,500		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	700	-	6,000	-	6,700	1,300	-	1,300
<i>Of which:</i>								
B Administration								
-	700	-	6,000	-	6,700	1,300	-	1,300
<b>Total Spending in AME</b>								
		-	6,000			-		
<b>Total for Estimate</b>								
		-25,010	6,000			8,500		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-25,010	6,000			8,500		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	210,267	-16,510	193,757

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
256,576	-80,000	176,576	-	-	-	28,118	-	28,118
<i>Of which:</i>								
A Administration								
256,576	-80,000	176,576	-	-	-	28,118	-	28,118
<b>Total Spending in DEL</b>								
<b>256,576</b>	<b>-80,000</b>	<b>176,576</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,118</b>	<b>-</b>	<b>28,118</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	6,700	-	6,700	1,300	-	1,300
<i>Of which:</i>								
B Administration								
-	-	-	6,700	-	6,700	1,300	-	1,300
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>6,700</b>	<b>-</b>	<b>6,700</b>	<b>1,300</b>	<b>-</b>	<b>1,300</b>
<b>Total for Estimate</b>								
<b>256,576</b>	<b>-80,000</b>	<b>176,576</b>	<b>6,700</b>	<b>-</b>	<b>6,700</b>	<b>29,418</b>	<b>-</b>	<b>29,418</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
256,576	-80,000	176,576	6,700	-	6,700	29,418	-	29,418
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>202,286</b>	<b>-19,010</b>	<b>183,276</b>
<b>Net Capital Requirement</b>	<b>20,918</b>	<b>8,500</b>	<b>29,418</b>
<b>Accruals to cash adjustments</b>	<b>-12,937</b>	<b>-6,000</b>	<b>-18,937</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,627	-	-3,627
New provisions and adjustments to previous provisions	-700	-6,000	-6,700
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-450	-	-450
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	3,000	-	3,000
Increase (-) / Decrease (+) in creditors	-11,160	-	-11,160
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>210,267</b>	<b>-16,510</b>	<b>193,757</b>

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

	£'000
	Revised Plans
Gross Administration Costs	256,576
<i>Less:</i>	
Administration DEL Income	-80,000
<b>Net Administration Costs</b>	<b>176,576</b>
Gross Programme Costs	12,700
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>12,700</b>
<b>Total Net Operating Costs</b>	<b>189,276</b>
<i>Of which:</i>	
Resource DEL	176,576
Capital DEL	-
Resource AME	6,700
Capital AME	-
Non-budget	6,000
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-6,000
<b>Total Resource Budget</b>	<b>183,276</b>
<i>Of which:</i>	
Resource DEL	176,576
Resource AME	6,700
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>183,276</b>

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

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£'000

**Revised  
Plans**

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**Voted Resource DEL** **-80,000***Of which:*

Administration

Sales of Goods and Services

-80,000

*Of which:*

A Administration

-80,000

Total Administration

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-80,000**Total Voted Resource Income**

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**-80,000**

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

No CFER income or receipts are expected in 2022-23.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Ian Ackerley

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

In discharging these responsibilities, particular regard is given to:

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

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





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# Charity Commission

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## Introduction

This Supplementary Estimate is required for the following purposes:

<b>Changes in budgets, non-budget voted provision and cash</b>	<b>Increases</b>	<b>Reductions</b>	<b>Total</b>
(Section A) Increase in ringfenced depreciation due to capital investment.	250,000		
<b>Total change in Resource DEL (Voted)</b>	<b>250,000</b>		<b>250,000</b>
(Section B) Increase in AME to cover potential legal provisions.	200,000		
<b>Total change in Resource AME (Voted)</b>	<b>200,000</b>		<b>200,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	250,000	-	250,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	200,000	-	200,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	450,000	-	450,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	-		

Supplementary 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.

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

\*\* Expenditure in relation to the registration and regulation of charities. Expenditure in connection with legal provisions.

**Charity Commission** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
32,098	-	250	-	32,348	-	3,107	-	3,107
<i>Of which:</i>								
A Giving the public confidence in the integrity of charity								
32,098	-	250	-	32,348	-	3,107	-	3,107
<b>Total Spending in DEL</b>								
		250	-					
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-	-	200	-	200	-	-	-
<i>Of which:</i>								
B Provisions within AME								
-	-	-	200	-	200	-	-	-
<b>Total Spending in AME</b>								
		-	200					
<b>Total for Estimate</b>								
		250	200					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		250	200					
<b>Non-Voted Expenditure</b>								
		-	-					
<b>£'000</b>								

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	31,573	-	31,573

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
34,648	-2,300	32,348	-	-	-	3,107	-	3,107
<i>Of which:</i>								
A Giving the public confidence in the integrity of charity								
34,648	-2,300	32,348	-	-	-	3,107	-	3,107
<b>Total Spending in DEL</b>								
<b>34,648</b>	<b>-2,300</b>	<b>32,348</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,107</b>	<b>-</b>	<b>3,107</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-	-	200	-	200	-	-	-
<i>Of which:</i>								
B Provisions within AME								
-	-	-	200	-	200	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>34,648</b>	<b>-2,300</b>	<b>32,348</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>3,107</b>	<b>-</b>	<b>3,107</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
34,648	-2,300	32,348	200	-	200	3,107	-	3,107
<b>Non-Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>32,098</b>	<b>450</b>	<b>32,548</b>
<b>Net Capital Requirement</b>	<b>3,107</b>	<b>-</b>	<b>3,107</b>
<b>Accruals to cash adjustments</b>	<b>-3,632</b>	<b>-450</b>	<b>-4,082</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,565	-250	-3,815
New provisions and adjustments to previous provisions	-	-200	-200
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-67	-	-67
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>31,573</b>	<b>-</b>	<b>31,573</b>

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

	£'000
	Revised Plans
Gross Administration Costs	34,648
<i>Less:</i>	
Administration DEL Income	-2,300
<b>Net Administration Costs</b>	<b>32,348</b>
Gross Programme Costs	200
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>200</b>
<b>Total Net Operating Costs</b>	<b>32,548</b>
<i>Of which:</i>	
Resource DEL	32,348
Capital DEL	-
Resource AME	200
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>32,548</b>
<i>Of which:</i>	
Resource DEL	32,348
Resource AME	200
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>32,548</b>

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


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£'000

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**Revised  
Plans**


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**Voted Resource DEL****-2,300***Of which:*

Administration

Sales of Goods and Services

-2,300

*Of which:*

A Giving the public confidence in the integrity of charity

-2,300

Total Administration

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-2,300
**Total Voted Resource Income**


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**-2,300**


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

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No CFER income or receipts are expected in 2022-23.

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** 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

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
"(Section A)" Reserve Claim Resource DEL to support services under section A of the Estimate	3,558,000		
<b>Total change in Resource DEL (Voted)</b>	<b>3,558,000</b>		<b>3,558,000</b>
"(Section B)" Decrease in Resource AME non-cash for litigation provision		-30,000,000	
<b>Total change in Resource AME (Voted)</b>		<b>-30,000,000</b>	<b>-30,000,000</b>
"(Section A)" Budget Exchange requested to manage uncertainties in the timings of the CMA's property expansion programme in 2023-24		-1,500,000	
<b>Total change in Capital DEL (Voted)</b>		<b>-1,500,000</b>	<b>-1,500,000</b>
"(Section B)" Provision for capitalising dilapidation as required per IFRS 16	1,000,000		
<b>Total change in Capital AME (Voted)</b>	<b>1,000,000</b>		<b>1,000,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above	2,500,000	-1,500,000	
<b>Total change in Net Cash Requirement</b>	<b>2,500,000</b>	<b>-1,500,000</b>	<b>1,000,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	3,558,000	-	3,558,000
Capital	-1,500,000	-	-1,500,000
<b>Annually Managed Expenditure</b>			
Resource	-30,000,000	-	-30,000,000
Capital	1,000,000	-	1,000,000
<b>Total Net Budget</b>			
Resource	-26,442,000	-	-26,442,000
Capital	-500,000	-	-500,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,000,000</b>		

Supplementary 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.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
27,792	92,232	-	3,558	27,792	95,790	10,231	-1,500	8,731
<i>Of which:</i>								
A Competition Promotion								
27,792	92,232	-	3,558	27,792	95,790	10,231	-1,500	8,731
<b>Total Spending in DEL</b>								
		-		3,558		-1,500		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	45,000	-	-30,000	-	15,000	-	1,000	1,000
<i>Of which:</i>								
B Competition Promotion								
-	45,000	-	-30,000	-	15,000	-	1,000	1,000
<b>Total Spending in AME</b>								
		-		-30,000		1,000		
<b>Total for Estimate</b>								
		-		-26,442		-500		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-		-26,442		-500		
<b>Non Voted Expenditure</b>								
		-		-		-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>122,005</b>	<b>1,000</b>	<b>123,005</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
30,792	-3,000	27,792	98,790	-3,000	95,790	8,731	-	8,731
<i>Of which:</i>								
A Competition Promotion								
30,792	-3,000	27,792	98,790	-3,000	95,790	8,731	-	8,731
<b>Total Spending in DEL</b>								
<b>30,792</b>	<b>-3,000</b>	<b>27,792</b>	<b>98,790</b>	<b>-3,000</b>	<b>95,790</b>	<b>8,731</b>	<b>-</b>	<b>8,731</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	15,000	-	15,000	1,000	-	1,000
<i>Of which:</i>								
B Competition Promotion								
-	-	-	15,000	-	15,000	1,000	-	1,000
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>Total for Estimate</b>								
<b>30,792</b>	<b>-3,000</b>	<b>27,792</b>	<b>113,790</b>	<b>-3,000</b>	<b>110,790</b>	<b>9,731</b>	<b>-</b>	<b>9,731</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
30,792	-3,000	27,792	113,790	-3,000	110,790	9,731	-	9,731
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>165,024</b>	<b>-26,442</b>	<b>138,582</b>
<b>Net Capital Requirement</b>	<b>10,231</b>	<b>-500</b>	<b>9,731</b>
<b>Accruals to cash adjustments</b>	<b>-53,250</b>	<b>27,942</b>	<b>-25,308</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-11,044	-1,058	-12,102
New provisions and adjustments to previous provisions	-45,000	29,000	-16,000
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	-	2,794
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>122,005</b>	<b>1,000</b>	<b>123,005</b>



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

£'000

Revised  
Plans

Gross Administration Costs	30,792
<i>Less:</i>	
Administration DEL Income	-3,000
<b>Net Administration Costs</b>	<b>27,792</b>
Gross Programme Costs	113,790
<i>Less:</i>	
Programme DEL Income	-3,000
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>110,790</b>
<b>Total Net Operating Costs</b>	<b>138,582</b>
<i>Of which:</i>	
Resource DEL	123,582
Capital DEL	-
Resource AME	15,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>138,582</b>
<i>Of which:</i>	
Resource DEL	123,582
Resource AME	15,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>138,582</b>

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


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£'000

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**Revised  
Plans**


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<b>Voted Resource DEL</b>	<b>-6,000</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-3,000
<i>Of which:</i>	
A Competition Promotion	-3,000
Total Administration	<u>-3,000</u>
Programme	
Sales of Goods and Services	-3,000
<i>Of which:</i>	
A Competition Promotion	-3,000
Total Programme	<u>-3,000</u>
<b>Total Voted Resource Income</b>	<u><u>-6,000</u></u>

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

No CFER income or receipts are expected in 2022-23.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Sarah Cardell
<b>Additional Accounting Officer:</b>	Erik Wilson for sections A and B

Sarah Cardell 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

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
BCT with DLUHC for Levelling Up work	2,500,000		
BCT with Home Office for Crime Survey expansion	1,250,000		
BCT with DIT for Data Science Campus and Investment Statistics Development	1,000,000		
BCT with HMT for Household Satellite Account	150,000		
BCT with HMT for Turing work	198,000		
BCT with Home Office for Refugee Cohort Study work	461,000		
BCT with Home Office for Drugs Misuse Study	81,000		
Return of Depreciation budget		-2,000,000	
Retained Income (RDEL) reduction; Technical adjustment to reflect the underspends in the Covid 19 Infection Survey.	53,100,000		
Retained Income (RDEL) reduction; Technical adjustment to reflect the underspends in the Covid 19 Infection Survey.		-53,100,000	
<b>Total change in Resource DEL (Voted)</b>	<b>58,740,000</b>	<b>-55,100,000</b>	<b>3,640,000</b>
 BCT with DLUHC for Levelling up work	 <b>5,349,000</b>		
<b>Total change in Capital DEL (Voted)</b>	<b>5,349,000</b>		<b>5,349,000</b>
 Increase in Net Cash Requirement to cover the additional DEL requirements set out above	 10,989,000		
<b>Total change in Net Cash Requirement</b>	<b>10,989,000</b>		<b>10,989,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	3,640,000	-	3,640,000
Capital	5,349,000	-	5,349,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3,640,000	-	3,640,000
Capital	5,349,000	-	5,349,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>10,989,000</b>		

Supplementary 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 II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
-	360,183	-	3,640	-	363,823	32,859	5,349	38,208
<i>Of which:</i>								
A Programme Expenditure								
-	360,183	-	3,640	-	363,823	32,859	5,349	38,208
<b>Total Spending in DEL</b>								
		-	3,640			5,349		
<b>Total for Estimate</b>								
		-	3,640			5,349		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	3,640			5,349		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	372,695	10,989	383,684



## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	-	-	594,423	-230,600	363,823	38,208	-	38,208
<i>Of which:</i>								
A Programme Expenditure								
-	-	-	594,423	-230,600	363,823	38,208	-	38,208
<b>Total Spending in DEL</b>								
-	-	-	<b>594,423</b>	<b>-230,600</b>	<b>363,823</b>	<b>38,208</b>	-	<b>38,208</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	8,400	-	8,400	-	-	-
<i>Of which:</i>								
B Utilised Provisions								
-	-	-	8,400	-	8,400	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>8,400</b>	-	<b>8,400</b>	-	-	-
<b>Total for Estimate</b>								
-	-	-	<b>602,823</b>	<b>-230,600</b>	<b>372,223</b>	<b>38,208</b>	-	<b>38,208</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	602,823	-230,600	372,223	38,208	-	38,208
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>368,583</b>	<b>3,640</b>	<b>372,223</b>
<b>Net Capital Requirement</b>	<b>32,859</b>	<b>5,349</b>	<b>38,208</b>
<b>Accruals to cash adjustments</b>	<b>-28,747</b>	<b>2,000</b>	<b>-26,747</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-20,347	2,000	-18,347
New provisions and adjustments to previous provisions	-8,400	-	-8,400
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>372,695</b>	<b>10,989</b>	<b>383,684</b>

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

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	602,823
<i>Less:</i>	
Programme DEL Income	-230,600
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>372,223</b>
<b>Total Net Operating Costs</b>	<b>372,223</b>
<i>Of which:</i>	
Resource DEL	363,823
Capital DEL	-
Resource AME	8,400
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>372,223</b>
<i>Of which:</i>	
Resource DEL	363,823
Resource AME	8,400
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>372,223</b>

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

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£'000

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**Revised  
Plans**

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**Voted Resource DEL****-230,600***Of which:*

Programme

Sales of Goods and Services

-230,600

*Of which:*

A: Programme Expenditure

-230,600

Total Programme

---

-230,600

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**Total Voted Resource Income**


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**-230,600**


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

No CFER income or receipts are expected in 2022-23.

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

The Accounting Officer prepares resource accounts for each financial year.

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

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

In discharging these responsibilities, particular regard is given to:

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

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Transfer of Resource DEL to Capital DEL to allow Ofsted to invest in capital assets.		-1,300,000	
Transfer of Resource DEL to RAME to cover provisions.		-130,000	
Reduction in depreciation ring-fenced RDEL. Departments were asked to undertake a detailed review of ring-fenced RDEL cover for depreciation to provide updated requirements for the period of the current Spending Review.		-375,000	
<b>Total change in Resource DEL (Voted)</b>		<b>-1,805,000</b>	<b>-1,805,000</b>
Transfer of Resource DEL to RAME to cover provisions.	130,000		
<b>Total change in Resource AME (Voted)</b>	<b>130,000</b>		<b>130,000</b>
Transfer of Resource DEL to Capital DEL to allow Ofsted to invest in capital assets.	1,300,000		
Budget cover transfer from DfE for the capital costs associated with the development of digital systems to enable the registration and inspection supported accommodation providers.	1,400,000		
<b>Total change in Capital DEL (Voted)</b>	<b>2,700,000</b>		<b>2,700,000</b>
Transfer of Resource DEL to non-cash RAME to cover provisions.		-130,000	
Transfer of Capital DEL from DfE in relation to supported accommodation system development costs.	1,400,000		
<b>Total change in Net Cash Requirement</b>	<b>1,400,000</b>	<b>-130,000</b>	<b>1,270,000</b>



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-1,805,000	-	-1,805,000
Capital	2,700,000	-	2,700,000
<b>Annually Managed Expenditure</b>			
Resource	130,000	-	130,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-1,675,000	-	-1,675,000
Capital	2,700,000	-	2,700,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,270,000</b>		

Supplementary 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 II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
21,707	136,075	-	-1,805	21,707	134,270	4,149	2,700	6,849
<i>Of which:</i>								
A Administration and Inspection								
21,707	136,075	-	-1,805	21,707	134,270	4,149	2,700	6,849
<b>Total Spending in DEL</b>								
		-	-1,805			2,700		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-42	-	130	-	88	-	-	-
<i>Of which:</i>								
B Activities to Support All Functions								
-	-42	-	130	-	88	-	-	-
<b>Total Spending in AME</b>								
		-	130			-		
<b>Total for Estimate</b>								
		-	-1,675			2,700		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	-1,675			2,700		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>156,745</b>	<b>1,270</b>	<b>158,015</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
21,707	-	21,707	189,705	-55,435	134,270	6,849	-	6,849
<i>Of which:</i>								
A Administration and Inspection								
21,707	-	21,707	189,705	-55,435	134,270	6,849	-	6,849
<b>Total Spending in DEL</b>								
21,707	-	21,707	189,705	-55,435	134,270	6,849	-	6,849
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	88	-	88	-	-	-
<i>Of which:</i>								
B Activities to Support All Functions								
-	-	-	88	-	88	-	-	-
<b>Total Spending in AME</b>								
-	-	-	88	-	88	-	-	-
<b>Total for Estimate</b>								
21,707	-	21,707	189,793	-55,435	134,358	6,849	-	6,849
<i>Of which:</i>								
<b>Voted Expenditure</b>								
21,707	-	21,707	189,793	-55,435	134,358	6,849	-	6,849
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>157,740</b>	<b>-1,675</b>	<b>156,065</b>
<b>Net Capital Requirement</b>	<b>4,149</b>	<b>2,700</b>	<b>6,849</b>
<b>Accruals to cash adjustments</b>	<b>-5,144</b>	<b>245</b>	<b>-4,899</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-7,535	375	-7,160
New provisions and adjustments to previous provisions	-	-130	-130
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-63	-	-63
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	2,412	-	2,412
Use of provisions	42	-	42
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>156,745</b>	<b>1,270</b>	<b>158,015</b>

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

£'000

Revised  
Plans

Gross Administration Costs	21,707
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>21,707</b>
Gross Programme Costs	189,793
<i>Less:</i>	
Programme DEL Income	-55,435
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>134,358</b>
<b>Total Net Operating Costs</b>	<b>156,065</b>
<i>Of which:</i>	
Resource DEL	155,935
Capital DEL	-
Resource AME	130
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>156,065</b>
<i>Of which:</i>	
Resource DEL	155,977
Resource AME	88
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>156,065</b>

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

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£'000

**Revised  
Plans**

---

**Voted Resource DEL****-55,435***Of which:*

Programme

Sales of Goods and Services

-55,435

*Of which:*

A Administration and Inspection

-55,435

Total Programme

---

-55,435**Total Voted Resource Income**

---

**-55,435**

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

No CFER income or receipts are expected in 2022-23.

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

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





# Office of Qualifications and Examinations Regulation

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Increase in Administration income threshold to recover the costs associated with penalties imposed on Awarding Organisations	34,000	-34,000	
(Section A) The return of funds to the Department for Education as a result of the deferred Qualifications Review		-150,000	
(Section A) Risk of exceptional legal costs which have not materialised therefore funding not required		-300,000	
(Section A) Increase in rental costs to correct the Main Estimate adjustment for building costs under IFRS16	626,000		
(Section A) Depreciation adjustment	74,000		
<b>Total change in Resource DEL (Voted)</b>	<b>734,000</b>	<b>-484,000</b>	<b>250,000</b>
(Section E) Increased capital expenditure required for the year	35,000		
<b>Total change in Capital DEL (Voted)</b>	<b>35,000</b>		<b>35,000</b>
Revisions to the Net Cash Requirement reflect net changes to resources as set out above, excluding depreciation (non-cash item)	211,000		
<b>Total change in Net Cash Requirement</b>	<b>211,000</b>		<b>211,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	250,000	-	250,000
Capital	35,000	-	35,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	250,000	-	250,000
Capital	35,000	-	35,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>211,000</b>		

Supplementary 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 II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
15,400	12,782	626	-376	16,026	12,406	707	35	742
<i>Of which:</i>								
A Regulation of qualifications and statutory assessments								
15,400	12,782	626	-376	16,026	12,406	707	35	742
<b>Total Spending in DEL</b>								
		626	-376			35		
<b>Total for Estimate</b>								
		626	-376			35		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		626	-376			35		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>28,271</b>	<b>211</b>	<b>28,482</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
16,115	-89	16,026	12,406	-	12,406	742	-	742
<i>Of which:</i>								
A Regulation of qualifications and statutory assessments								
16,115	-89	16,026	12,406	-	12,406	742	-	742
<b>Total Spending in DEL</b>								
16,115	-89	16,026	12,406	-	12,406	742	-	742
<b>Total for Estimate</b>								
16,115	-89	16,026	12,406	-	12,406	742	-	742
<i>Of which:</i>								
<b>Voted Expenditure</b>								
16,115	-89	16,026	12,406	-	12,406	742	-	742
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>28,182</b>	<b>250</b>	<b>28,432</b>
<b>Net Capital Requirement</b>	<b>707</b>	<b>35</b>	<b>742</b>
<b>Accruals to cash adjustments</b>	<b>-618</b>	<b>-74</b>	<b>-692</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-568	-74	-642
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-50	-	-50
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>28,271</b>	<b>211</b>	<b>28,482</b>

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

	£'000
	Revised Plans
Gross Administration Costs	16,115
<i>Less:</i>	
Administration DEL Income	-89
<b>Net Administration Costs</b>	<b>16,026</b>
Gross Programme Costs	12,406
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>12,406</b>
<b>Total Net Operating Costs</b>	<b>28,432</b>
<i>Of which:</i>	
Resource DEL	28,432
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>28,432</b>
<i>Of which:</i>	
Resource DEL	28,432
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>28,432</b>

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


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£'000

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**Revised  
Plans**


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**Voted Resource DEL****-89***Of which:*

Administration

Other Income

-89

*Of which:*

A Regulation of qualifications and statutory assessments

-89

Total Administration

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-89
**Total Voted Resource Income**


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**-89**


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

No CFER income or receipts are expected in 2022-23.

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

The Accounting Officer prepares resource accounts for each financial year.

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

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

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

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

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

£'000

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Taxes, fines and charges

The fines element of financial penalties imposed on awarding organisations -1,450

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**Total** -1,450

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# Food Standards Agency

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Increase to depreciation.	250,000		
<b>Total change in Resource DEL (Voted)</b>	<b>250,000</b>		<b>250,000</b>
(Section A) Surrender of SOF funding £1,055k, Surrender of IFRS16 CDEL £700k and Transfer of £200k R&D CDEL to BEIS.		-1,955,000	
<b>Total change in Capital DEL (Voted)</b>		<b>-1,955,000</b>	<b>-1,955,000</b>
Decrease in Creditors due to timings of payments and forecast crystallisation of accruals £3,000k, partially offset by reduction in CDEL funding of £1,955k.	1,045,000		
<b>Total change in Net Cash Requirement</b>	<b>1,045,000</b>		<b>1,045,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	250,000	-	250,000
Capital	-1,955,000	-	-1,955,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	250,000	-	250,000
Capital	-1,955,000	-	-1,955,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,045,000</b>		

Supplementary 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.

\*\* Regulatory reform, developing new regulatory frameworks and reviewing retained EU law.

Engaging internationally to influence key priorities.

Accrediting third party auditors.

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## Part I

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### Income arising from:

Meat hygiene inspections; approvals and delivery of official controls and controls on primary production of food and feed hygiene enforcement, wine standards and other food-related activities; risk assessments, evidence and research, testing, sampling, food crime – Proceeds of Crime Act (POCA) activities, receipt of court costs and fees, enforcement and surveillance work for other UK Government and European Union bodies; assessments/consultations on radioactive discharges; staff loans and secondments; sub-letting of accommodation and associated services; disposal of fixed assets; recharge of expenditure relating to work done in collaboration with or on behalf of UK and EU government departments and income arising from capital grants in kind.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

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

**Food Standards Agency** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
116,654	-	250	-	116,904	-	13,412	-1,955	11,457
<i>Of which:</i>								
A Food Standards Agency Westminster (DEL)								
116,654	-	250	-	116,904	-	13,412	-1,955	11,457
<b>Total Spending in DEL</b>								
		250	-			-1,955		
<b>Total for Estimate</b>								
		250	-			-1,955		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		250	-			-1,955		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	125,292	1,045	126,337

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
153,904	-37,000	116,904	-	-	-	11,757	-300	11,457
<i>Of which:</i>								
A Food Standards Agency Westminster (DEL)								
153,904	-37,000	116,904	-	-	-	11,757	-300	11,457
<b>Total Spending in DEL</b>								
<b>153,904</b>	<b>-37,000</b>	<b>116,904</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,757</b>	<b>-300</b>	<b>11,457</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	9,603	-	9,603	-	-	-
<i>Of which:</i>								
B Food Standards Agency Westminster (AME)								
-	-	-	9,603	-	9,603	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>9,603</b>	<b>-</b>	<b>9,603</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>153,904</b>	<b>-37,000</b>	<b>116,904</b>	<b>9,603</b>	<b>-</b>	<b>9,603</b>	<b>11,757</b>	<b>-300</b>	<b>11,457</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
153,904	-37,000	116,904	9,603	-	9,603	11,757	-300	11,457
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>126,257</b>	<b>250</b>	<b>126,507</b>
<b>Net Capital Requirement</b>	<b>13,412</b>	<b>-1,955</b>	<b>11,457</b>
<b>Accruals to cash adjustments</b>	<b>-14,377</b>	<b>2,750</b>	<b>-11,627</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-4,708	-250	-4,958
New provisions and adjustments to previous provisions	-11,603	-	-11,603
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-66	-	-66
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	3,000	3,000
Use of provisions	2,000	-	2,000
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>125,292</b>	<b>1,045</b>	<b>126,337</b>

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

	£'000
	Revised Plans
Gross Administration Costs	151,904
<i>Less:</i>	
Administration DEL Income	-37,000
<b>Net Administration Costs</b>	<b>114,904</b>
Gross Programme Costs	19,203
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>19,203</b>
<b>Total Net Operating Costs</b>	<b>134,107</b>
<i>Of which:</i>	
Resource DEL	114,904
Capital DEL	7,600
Resource AME	11,603
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	-7,600
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>126,507</b>
<i>Of which:</i>	
Resource DEL	116,904
Resource AME	9,603
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>126,507</b>

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


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£'000

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**Revised  
Plans**


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**Voted Resource DEL** **-37,000**
*Of which:*

Administration

Sales of Goods and Services -37,000*Of which:*A Food Standards Agency Westminster (DEL) -37,000Total Administration -37,000
**Total Voted Resource Income** **-37,000**
**Voted Capital DEL** **-300**
*Of which:*

Programme

Sales of Assets -300*Of which:*A Food Standards Agency Westminster (DEL) -300Total Programme -300
**Total Voted Capital Income** **-300**


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

No CFER income or receipts are expected in 2022-23.

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

The Accounting Officer prepares resource accounts for each financial year.

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

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

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

# The National Archives

## Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increase due to Budget Cover Transfer from the Department for Digital, Culture, Media and Sport	175,000		
Increase due to additional depreciation	89,000		
Decrease due to a transfer from RDEL to CDEL		-100,000	
<b>Total change in Resource DEL (Voted)</b>	<b>264,000</b>	<b>-100,000</b>	<b>164,000</b>
Increase due to additional depreciation	3,000		
<b>Total change in Resource AME (Voted)</b>	<b>3,000</b>		<b>3,000</b>
Increase due to transfer from RDEL to CDEL	100,000		
<b>Total change in Capital DEL (Voted)</b>	<b>100,000</b>		<b>100,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above	175,000		
<b>Total change in Net Cash Requirement</b>	<b>175,000</b>		<b>175,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	164,000	-	164,000
Capital	100,000	-	100,000
<b>Annually Managed Expenditure</b>			
Resource	3,000	-	3,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	167,000	-	167,000
Capital	100,000	-	100,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>175,000</b>		

Supplementary 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 King'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.

\*\*Donations from the public in support of the work of The National Archives.

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

\*\* Depreciation expenses in AME.

The National Archives will account for this Estimate.

£'000

**Part II: Changes Proposed**

Present		Net Resources Changes		Revised		Present	Net Capital	
Admin	Prog	Admin	Prog	Admin	Prog		Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
11,628	35,117	1,055	-891	12,683	34,226	5,760	100	5,860
<i>Of which:</i>								
A The National Archives (DEL)								
11,628	35,117	1,055	-891	12,683	34,226	5,760	100	5,860
<b>Total Spending in DEL</b>								
		<b>1,055</b>	<b>-891</b>			<b>100</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-	-	3	-	3	-	-	-
<i>Of which:</i>								
B The National Archives (AME)								
-	-	-	3	-	3	-	-	-
<b>Total Spending in AME</b>								
		<b>-</b>	<b>3</b>			<b>-</b>		
<b>Total for Estimate</b>								
		<b>1,055</b>	<b>-888</b>			<b>100</b>		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		1,055	-888			100		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>45,436</b>	<b>175</b>	<b>45,611</b>



## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
12,683	-	12,683	48,133	-13,907	34,226	5,860	-	5,860
<i>Of which:</i>								
A The National Archives (DEL)								
12,683	-	12,683	48,133	-13,907	34,226	5,860	-	5,860
<b>Total Spending in DEL</b>								
<b>12,683</b>	<b>-</b>	<b>12,683</b>	<b>48,133</b>	<b>-13,907</b>	<b>34,226</b>	<b>5,860</b>	<b>-</b>	<b>5,860</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	3	-	3	-	-	-
<i>Of which:</i>								
B The National Archives (AME)								
-	-	-	3	-	3	-	-	-
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>12,683</b>	<b>-</b>	<b>12,683</b>	<b>48,136</b>	<b>-13,907</b>	<b>34,229</b>	<b>5,860</b>	<b>-</b>	<b>5,860</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
12,683	-	12,683	48,136	-13,907	34,229	5,860	-	5,860
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>46,745</b>	<b>167</b>	<b>46,912</b>
<b>Net Capital Requirement</b>	<b>5,760</b>	<b>100</b>	<b>5,860</b>
<b>Accruals to cash adjustments</b>	<b>-7,069</b>	<b>-92</b>	<b>-7,161</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-7,530	-92	-7,622
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	461	-	461
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>45,436</b>	<b>175</b>	<b>45,611</b>

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

£'000

Revised  
Plans

Gross Administration Costs	12,683
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>12,683</b>
Gross Programme Costs	48,136
<i>Less:</i>	
Programme DEL Income	-13,907
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>34,229</b>
<b>Total Net Operating Costs</b>	<b>46,912</b>
<i>Of which:</i>	
Resource DEL	46,909
Capital DEL	-
Resource AME	3
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>46,912</b>
<i>Of which:</i>	
Resource DEL	46,909
Resource AME	3
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>46,912</b>

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


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£'000

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**Revised  
Plans**


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**Voted Resource DEL**
**-13,907***Of which:*

Programme

Donations

-100

*Of which:*

A The National Archives (DEL)

-100

Sales of Goods and Services

-13,807

*Of which:*

A The National Archives (DEL)

-13,807

Total Programme

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-13,907

**Total Voted Resource Income**


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**-13,907**


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

No CFER income or receipts are expected in 2022-23.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Jeff James

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

In discharging these responsibilities, particular regard is given to:

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

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



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# Government Actuary's Department

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## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<p>Our landlord (HMRC) for our Edinburgh office has advised us of a dilapidations provision. Under IFRS16 and the consolidated budgeting guidance, dismantling costs need to be capitalised and will score in the CAME budget. (The amount is £10k)</p>	10,000		
<b>Total change in Capital AME (Voted)</b>	<b>10,000</b>		<b>10,000</b>



**Part I**

£

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

Supplementary 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.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes		Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
1	2	3	4	5	6				
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted Expenditure</b>									
-	100	-	-	-	100	-	10	10	
<i>Of which:</i>									
C Provisions (AME)									
-	100	-	-	-	100	-	10	10	
<b>Total Spending in AME</b>									
						<b>10</b>			
<b>Total for Estimate</b>									
						<b>10</b>			
<i>Of which:</i>									
<b>Voted Expenditure</b>									
						10			
<b>Non Voted Expenditure</b>									
						-			

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>79</b>	-	<b>79</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
28,297	-28,110	187	-	-	-	350	-	350
<i>Of which:</i>								
A Administration								
28,277	-28,110	167	-	-	-	350	-	350
B Use of Provisions (DEL)								
20	-	20	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
<b>28,297</b>	<b>-28,110</b>	<b>187</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350</b>	<b>-</b>	<b>350</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	100	-	100	10	-	10
<i>Of which:</i>								
C Provisions (AME)								
-	-	-	100	-	100	10	-	10
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>10</b>	<b>-</b>	<b>10</b>
<b>Total for Estimate</b>								
<b>28,297</b>	<b>-28,110</b>	<b>187</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>360</b>	<b>-</b>	<b>360</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
28,297	-28,110	187	100	-	100	360	-	360
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>287</b>	<b>-</b>	<b>287</b>
<b>Net Capital Requirement</b>	<b>350</b>	<b>10</b>	<b>360</b>
<b>Accruals to cash adjustments</b>	<b>-558</b>	<b>-10</b>	<b>-568</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,407	-	-1,407
New provisions and adjustments to previous provisions	-120	-10	-130
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-67	-	-67
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	1,016	-	1,016
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	20	-	20
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>79</b>	<b>-</b>	<b>79</b>

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

£'000

Revised  
Plans

Gross Administration Costs	28,277
<i>Less:</i>	
Administration DEL Income	-28,110
<b>Net Administration Costs</b>	<b>167</b>
Gross Programme Costs	120
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>120</b>
<b>Total Net Operating Costs</b>	<b>287</b>
<i>Of which:</i>	
Resource DEL	167
Capital DEL	-
Resource AME	120
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>287</b>
<i>Of which:</i>	
Resource DEL	187
Resource AME	100
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>287</b>

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


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**£'000**

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**Revised  
Plans**

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<b>Voted Resource DEL</b>	<b>-28,110</b>
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*Of which:*

Administration

Sales of Goods and Services

-28,110

*Of which:*

A: Administration

-28,110

Total Administration

-28,110

**Total Voted Resource Income**

**-28,110**

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---

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

No CFER income or receipts are expected in 2022-23.

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

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





# Office of Gas and Electricity Markets

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section A: SoLR levy notional tax and spend budget	94,031,000	-94,031,000	
Section A: reserve claim - provisions for possible legal challenge	42,500,000		
Section A: Revised licence fee to reflect 22/23 costs in response to global energy market volatility	14,401,000	-14,401,000	
Section A: Revised income and expenditure for winter schemes (EBRS, EBSS and EPG)	12,642,000	-12,642,000	
Section A: Transfer from BEIS for Heat Networks	2,474,000		
Section A: NIC rate reduction Nov 22		-610,000	
Section B: Transfer from RDEL to CDEL for system development costs	7,676,000	-7,676,000	
Section B: Depreciation associated with capital investment in D&S systems	1,337,000		
Section C: Income and Expenditure relating to Green Gas Support Scheme Regulations 2021		-40,628,000	
<b>Total change in Resource DEL (Voted)</b>	<b>175,061,000</b>	<b>-169,988,000</b>	<b>5,073,000</b>
Section A: Reserve claim for additional equipment	330,000		
Section A: Reserve claim for leases	2,500,000		
Section B: transfer from RDEL to CDEL for system development costs and associated income	7,676,000	-7,676,000	
Section C: Transfer from BEIS for Green Gas system setup costs	1,300,000		
<b>Total change in Capital DEL (Voted)</b>	<b>11,806,000</b>	<b>-7,676,000</b>	<b>4,130,000</b>
Section D: Prior Period Adjustment for SoLR levy	404,766,000	-404,765,000	
<b>Total change in Non-Budget</b>	<b>404,766,000</b>	<b>-404,765,000</b>	<b>1,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in provisions, debtors and creditors.	29,028,000		
<b>Total change in Net Cash Requirement</b>	<b>29,028,000</b>		<b>29,028,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	5,073,000	-	5,073,000
Capital	4,130,000	-	4,130,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,073,000	-	5,073,000
Capital	4,130,000	-	4,130,000
<b>Non-Budget Expenditure</b>	1,000		
<b>Net cash requirement</b>	<b>29,028,000</b>		

Supplementary 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.

\*\* Notional expenditure relating to the Supplier of Last Resort (SoLR) levy.

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.

\*\* Notional income relating to the Supplier of Last Resort (SoLR) levy.

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

\*\* Prior Period Adjustment relating to the Supplier of Last Resort (SoLR) levy.

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

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
1,876	-	45,701	-40,628	47,577	-40,628	1,000	4,130	5,130
<i>Of which:</i>								
A Gas and Electricity Markets Authority: Administration								
610	-	44,364	-	44,974	-	1,000	2,830	3,830
B Ofgem Delivery & Schemes: Administration								
1,266	-	1,337	-	2,603	-	-	-	-
C Ofgem Green Gas: Administration								
-	-	-	-40,628	-	-40,628	-	1,300	1,300
<b>Total Spending in DEL</b>								
		45,701	-40,628			4,130		
<b>Non-Budget spending</b>								
<b>Voted Expenditure</b>								
-	-	-	1	-	1	-	-	-
<i>Of which:</i>								
D Prior Period Adjustment								
-	-	-	1	-	1	-	-	-
<b>Total Non-Budget Spending</b>								
		-	1			-		
<b>Total for Estimate</b>								
		45,701	-40,627			4,130		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		45,701	-40,627			4,130		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	20,466	29,028	49,494

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
222,244	-174,667	47,577	103,207	-143,835	-40,628	12,806	-7,676	5,130
<i>Of which:</i>								
A Gas and Electricity Markets Authority: Administration								
168,453	-123,479	44,974	94,031	-94,031	-	3,830	-	3,830
B Ofgem Delivery & Schemes: Administration								
48,595	-45,992	2,603	-	-	-	7,676	-7,676	-
C Ofgem Green Gas: Administration								
5,196	-5,196	-	9,176	-49,804	-40,628	1,300	-	1,300
<b>Total Spending in DEL</b>								
222,244	-174,667	47,577	103,207	-143,835	-40,628	12,806	-7,676	5,130
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	1	-	1	-	-	-
<i>Of which:</i>								
D Prior Period Adjustment								
-	-	-	1	-	1	-	-	-
<b>Total Non-Budget Spending</b>								
-	-	-	1	-	1	-	-	-
<b>Total for Estimate</b>								
222,244	-174,667	47,577	103,208	-143,835	-40,627	12,806	-7,676	5,130
<i>Of which:</i>								
<b>Voted Expenditure</b>								
222,244	-174,667	47,577	103,208	-143,835	-40,627	12,806	-7,676	5,130
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>1,876</b>	<b>5,074</b>	<b>6,950</b>
<b>Net Capital Requirement</b>	<b>1,000</b>	<b>4,130</b>	<b>5,130</b>
<b>Accruals to cash adjustments</b>	<b>17,590</b>	<b>19,824</b>	<b>37,414</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-4,303	-2,808	-7,111
New provisions and adjustments to previous provisions	-	-42,500	-42,500
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-1	-1
Other non-cash items	-107	-	-107
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	14,000	47,660	61,660
Increase (-) / Decrease (+) in creditors	8,000	5,473	13,473
Use of provisions	-	12,000	12,000
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>20,466</b>	<b>29,028</b>	<b>49,494</b>

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

	£'000
	Revised Plans
Gross Administration Costs	222,244
<i>Less:</i>	
Administration DEL Income	-174,667
<b>Net Administration Costs</b>	<b>47,577</b>
Gross Programme Costs	103,207
<i>Less:</i>	
Programme DEL Income	-143,835
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>-40,628</b>
<b>Total Net Operating Costs</b>	<b>6,949</b>
<i>Of which:</i>	
Resource DEL	6,949
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>6,949</b>
<i>Of which:</i>	
Resource DEL	6,949
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	1
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>6,950</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-318,502</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-61,605
<i>Of which:</i>	
A Gas and Electricity Markets Authority: Administration	-16,813
B Ofgem Delivery & Schemes: Administration	-44,792
Taxation	-113,062
<i>Of which:</i>	
A Gas and Electricity Markets Authority: Administration	-106,666
B Ofgem Delivery & Schemes: Administration	-1,200
C Ofgem Green Gas: Administration	-5,196
Total Administration	<u>-174,667</u>
Programme	
Taxation	-143,835
<i>Of which:</i>	
A Gas and Electricity Markets Authority: Administration	-94,031
C Ofgem Green Gas: Administration	-49,804
Total Programme	<u>-143,835</u>
<b>Total Voted Resource Income</b>	<b><u>-318,502</u></b>
<b>Voted Capital DEL</b>	<b>-7,676</b>
<i>Of which:</i>	
Programme	
Sales of Assets	-7,676
<i>Of which:</i>	
B Ofgem Delivery & Schemes: Administration	-7,676
Total Programme	<u>-7,676</u>
<b>Total Voted Capital Income</b>	<b><u>-7,676</u></b>



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

No CFER income or receipts are expected in 2022-23.

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

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

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## Part III: Note F - Accounting Policy changes

This supplementary estimate includes a prior period adjustment (PPA) relating to the recognition of notional income and expenditure of the Supplier of Last Resort (SoLR) levy, which was classified by Office for National Statistics as notional tax and spend for Ofgem. Levy claims for 2021-22 were not included in the 2021-22 Estimates or accounts as these publications were finalised prior to the classification decision being effective. The last resort levy true up decisions made by Ofgem in December 2022 have been classified to the RDEL budget, however there is no overall impact on the RDEL budget as the levy income fully offsets the expenditure. The RDEL impact in 2021-22 (covered by this PPA) is therefore expenditure of £404,765,000 and income of -£404,765,000. A token £1,000 has been added to the Non-Budget control to enable the PPA to be voted.

Due to the ongoing Covid-19 pandemic, HM Treasury delayed mandatory application of IFRS 16 (Leases) by government departments until 2022-23. Ofgem is implementing IFRS 16 (Leases) from 1 April 2022 and the impact will be to bring most leases on balance sheet.

# Office of Rail and Road

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Token increase in RDEL to enable Parliament to vote Supplementary Estimate.	1,000		
(Sections A and C) A DEL neutral switch from non-ringfenced DEL to ringfenced DEL.	200,000	-200,000	
(Sections A and B) A budget neutral transfer from Section A Economic Regulation to Section B Safety Regulation.	874,000	-874,000	
(Section C) Additional funding from the Department for Transport.	560,000	-560,000	
<b>Total change in Resource DEL (Voted)</b>	<b>1,635,000</b>	<b>-1,634,000</b>	<b>1,000</b>
Revision in Net Cash Requirement reflects timing of receipts.	3,000,000		
<b>Total change in Net Cash Requirement</b>	<b>3,000,000</b>		<b>3,000,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>3,000,000</b>		

Supplementary 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.

\*\* The regulation of HS1 stations, and providing advice on the future funding framework for Transport for London.

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.

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## 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.

\*\* Providing advice on the future funding framework for Transport for London.

**Office of Rail and Road** will account for this Estimate.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
3	-	1	-	4	-	720	-	720
<i>Of which:</i>								
A Economic regulation, admin, associated capital and other expenditure								
1	-	1	-	2	-	720	-	720
<b>Total Spending in DEL</b>								
<b>Total for Estimate</b>								
<i>Of which:</i>								
<b>Voted Expenditure</b>								
<b>Non Voted Expenditure</b>								

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>2,000</b>	<b>3,000</b>	<b>5,000</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
41,760	-41,756	4	-	-	-	720	-	720
<i>Of which:</i>								
A Economic regulation, admin, associated capital and other expenditure								
19,868	-19,866	2	-	-	-	720	-	720
B Safety Regulation, admin and other expenditure								
18,450	-18,449	1	-	-	-	-	-	-
C Other Regulation, admin and other expenditure								
3,442	-3,441	1	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
41,760	-41,756	4	-	-	-	720	-	720
<b>Total for Estimate</b>								
41,760	-41,756	4	-	-	-	720	-	720
<i>Of which:</i>								
<b>Voted Expenditure</b>								
41,760	-41,756	4	-	-	-	720	-	720
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>3</b>	<b>1</b>	<b>4</b>
<b>Net Capital Requirement</b>	<b>720</b>	<b>-</b>	<b>720</b>
<b>Accruals to cash adjustments</b>	<b>1,277</b>	<b>2,999</b>	<b>4,276</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,626	-200	-1,826
New provisions and adjustments to previous provisions	-40	-	-40
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-42	-	-42
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	2,985	3,199	6,184
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,000</b>	<b>3,000</b>	<b>5,000</b>

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

	£'000
	Revised Plans
Gross Administration Costs	41,760
<i>Less:</i>	
Administration DEL Income	-41,756
<b>Net Administration Costs</b>	<b>4</b>
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>4</b>
<i>Of which:</i>	
Resource DEL	4
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>4</b>
<i>Of which:</i>	
Resource DEL	4
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>4</b>

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

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£'000

**Revised  
Plans**

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<b>Voted Resource DEL</b>	<b>-41,756</b>
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*Of which:*

Administration

Other Income

-3,505

*Of which:*

A Economic regulation, admin, associated capital and other expenditure

-32

B Safety Regulation, admin and other expenditure

-32

C Other Regulation, admin and other expenditure

-3,441

Taxation

-38,251

*Of which:*

A Economic regulation, admin, associated capital and other expenditure

-19,834

B Safety Regulation, admin and other expenditure

-18,417

Total Administration

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 -41,756

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**Total Voted Resource Income**


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**-41,756**


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

No CFER income or receipts are expected in 2022-23.

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

The Accounting Officer prepares resource accounts for each financial year.

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

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

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

# Water Services Regulation Authority

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Increase in RDEL Gross and Income due to costs relating to our pay award. Formal settlement letter included approval for a one-off increase to our income limit of £0.350m to cover the additional pressure from the pay and inflation uplift announced at the end of SR21.	350,000	-350,000	
(Section A) Increase in RDEL ring-fenced expenditure in relation to depreciation, which is offset by a reduction in RDEL non ring-fenced expenditure. Depreciation change: £48k due to increased costs relating to our hardware refresh capital cycle and £26k due to IFRS 16 changes mainly in relation to our Birmingham office lease renewal.	74,000	-74,000	
(Section A) Increase in RDEL Admin expenditure due to increased spend in relation to professional services.	700,000		
(Section A) Token increase in RDEL to enable Parliament to vote Supplementary Estimate.	1,000		
<b>Total change in Resource DEL (Voted)</b>	<b>1,125,000</b>	<b>-424,000</b>	<b>701,000</b>
(Section A) Increase in CDEL due to IFRS 16 changes mainly in relation to the renewal of our Birmingham office lease, which is on a longer lease term than originally anticipated.	356,000		
<b>Total change in Capital DEL (Voted)</b>	<b>356,000</b>		<b>356,000</b>
Revision to the Net Cash Requirement reflects increased spend in relation to professional services less IFRS 16 changes mainly in relation to the renewal of our Birmingham office lease.	632,000		
<b>Total change in Net Cash Requirement</b>	<b>632,000</b>		<b>632,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	701,000	-	701,000
Capital	356,000	-	356,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	701,000	-	701,000
Capital	356,000	-	356,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	632,000		

Supplementary 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.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
320	-	701	-	1,021	-	2,719	356	3,075
<i>Of which:</i>								
A Water Services Regulation Authority								
320	-	701	-	1,021	-	2,719	356	3,075
<b>Total Spending in DEL</b>								
						701 - 356		
<b>Total for Estimate</b>								
						701 - 356		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		701	-			356		
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>7,199</b>	<b>632</b>	<b>7,831</b>



## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
33,511	-32,490	1,021	-	-	-	3,075	-	3,075
<i>Of which:</i>								
A Water Services Regulation Authority								
33,511	-32,490	1,021	-	-	-	3,075	-	3,075
<b>Total Spending in DEL</b>								
<b>33,511</b>	<b>-32,490</b>	<b>1,021</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,075</b>	<b>-</b>	<b>3,075</b>
<b>Total for Estimate</b>								
<b>33,511</b>	<b>-32,490</b>	<b>1,021</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,075</b>	<b>-</b>	<b>3,075</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
33,511	-32,490	1,021	-	-	-	3,075	-	3,075
<b>Non-Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>320</b>	<b>701</b>	<b>1,021</b>
<b>Net Capital Requirement</b>	<b>2,719</b>	<b>356</b>	<b>3,075</b>
<b>Accruals to cash adjustments</b>	<b>4,160</b>	<b>-425</b>	<b>3,735</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-666	-74	-740
New provisions and adjustments to previous provisions	-160	-	-160
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-70	-3	-73
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	4,626	-348	4,278
Use of provisions	430	-	430
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>7,199</b>	<b>632</b>	<b>7,831</b>

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

	£'000
	Revised Plans
Gross Administration Costs	33,511
<i>Less:</i>	
Administration DEL Income	-32,490
<b>Net Administration Costs</b>	<b>1,021</b>
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>1,021</b>
<i>Of which:</i>	
Resource DEL	1,021
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>1,021</b>
<i>Of which:</i>	
Resource DEL	1,021
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>1,021</b>

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

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£'000

**Revised  
Plans**

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<b>Voted Resource DEL</b>	<b>-32,490</b>
<i>Of which:</i>	
Administration	-32,490
Taxation	-
<i>Of which:</i>	
A Water Services Regulation Authority	<u>-32,490</u>
Total Administration	<u>-32,490</u>
<b>Total Voted Resource Income</b>	<u><b>-32,490</b></u>

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

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No CFER income or receipts are expected in 2022-23.

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** David 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

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<p>The changes represents RDEL budget update where £6.5m of the underspend is being transferred from 2022-23 into 2023-24 to help manage the delivery of the Financial Reporting Changes Programme which spans over SR21 period and represents a single largest project the department has undertaken to date; the change is done by reducing the retained income limit in 2022-23 and increasing it commensurately in 2023-24.</p>	6,501,000	-6,500,000	
<p>The change represents additional £264k of ring fenced depreciation budget, as per depreciation bid 2022-23</p>	264,000	-264,000	
<b>Total change in Resource DEL (Voted)</b>	<b>6,765,000</b>	<b>-6,764,000</b>	<b>1,000</b>
<p>The increase of £392m represents the cost of potential support UKEF may provide in 2022-23 for UK exports to Ukraine under ministerial direction in the national interest.</p>	392,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>392,000,000</b>		<b>392,000,000</b>
<p>The reduction includes budget update where £1.5m of the underspend is being transferred from 2022-23 into 2023-24 to help manage the delivery of the Financial Reporting Changes Programme which spans over SR21 period and represents a single largest project the department has undertaken to date.</p>		-1,500,000	
<b>Total change in Capital DEL (Voted)</b>		<b>-1,500,000</b>	<b>-1,500,000</b>
<p>The reduction represents an update to projected Direct Lending (DL) drawings when compared to the Main Estimate projections. It is largely a result of the department progressing with support for business with Ukraine that will impact the Resource AME budget rather than direct lending which scores as Capital DEL budget. Additionally, some further direct lending did not materialise as projected in 2022-23.</p>		-1,300,000,000	
<b>Total change in Capital AME (Voted)</b>		<b>-1,300,000,000</b>	<b>-1,300,000,000</b>



£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
The change largely represents lower Direct Lending drawings in 2022-23 as described above for Capital AME.		-1,000,000,000	
<b>Total change in Net Cash Requirement</b>		<b>-1,000,000,000</b>	<b>-1,000,000,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,000	-	1,000
Capital	-1,500,000	-	-1,500,000
<b>Annually Managed Expenditure</b>			
Resource	392,000,000	-	392,000,000
Capital	-1,300,000,000	-	-1,300,000,000
<b>Total Net Budget</b>			
Resource	392,001,000	-	392,001,000
Capital	-1,301,500,000	-	-1,301,500,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-1,000,000,000</b>		

Supplementary amounts required in the year ending 31 March 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 II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
1	-	1	-	2	-	3,716	-1,500	2,216
<i>Of which:</i>								
A Export Credit Guarantees and Investments								
1	-	1	-	2	-	3,716	-1,500	2,216
<b>Total Spending in DEL</b>								
		1	-			-1,500		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	717,391	-	392,000	-	1,109,391	2,098,953	-1,300,000	798,953
<i>Of which:</i>								
B Export Credits								
-	196,160	-	392,000	-	588,160	-	-	-
E Direct Lending								
-	521,086	-	-	-	521,086	2,099,457	-1,300,000	799,457
<b>Total Spending in AME</b>								
		-	392,000			-1,300,000		
<b>Total for Estimate</b>								
		1	392,000			-1,301,500		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		1	392,000			-1,301,500		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>2,135,374</b>	<b>-1,000,000</b>	<b>1,135,374</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
84,825	-84,823	2	-	-	-	2,216	-	2,216
<i>Of which:</i>								
A Export Credit Guarantees and Investments								
84,825	-84,823	2	-	-	-	2,216	-	2,216
<b>Total Spending in DEL</b>								
<b>84,825</b>	<b>-84,823</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,216</b>	<b>-</b>	<b>2,216</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	1,473,303	-363,912	1,109,391	966,650	-167,697	798,953
<i>Of which:</i>								
B Export Credits								
-	-	-	863,545	-275,385	588,160	-	-	-
C Fixed Rate Export Finance / Export Finance Assistance								
-	-	-	228	-55	173	-	-	-
D Refinanced Loans and Interest Equalisation								
-	-	-	-	-28	-28	-	-504	-504
E Direct Lending								
-	-	-	609,530	-88,444	521,086	966,650	-167,193	799,457
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>1,473,303</b>	<b>-363,912</b>	<b>1,109,391</b>	<b>966,650</b>	<b>-167,697</b>	<b>798,953</b>
<b>Total for Estimate</b>								
<b>84,825</b>	<b>-84,823</b>	<b>2</b>	<b>1,473,303</b>	<b>-363,912</b>	<b>1,109,391</b>	<b>968,866</b>	<b>-167,697</b>	<b>801,169</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
84,825	-84,823	2	1,473,303	-363,912	1,109,391	968,866	-167,697	801,169
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>717,392</b>	<b>392,001</b>	<b>1,109,393</b>
<b>Net Capital Requirement</b>	<b>2,102,669</b>	<b>-1,301,500</b>	<b>801,169</b>
<b>Accruals to cash adjustments</b>	<b>-684,687</b>	<b>-90,501</b>	<b>-775,188</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,296	-264	-1,560
New provisions and adjustments to previous provisions	-443,126	-392,000	-835,126
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-638,201	-	-638,201
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	207,325	300,000	507,325
Increase (-) / Decrease (+) in creditors	190,611	1,763	192,374
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,135,374</b>	<b>-1,000,000</b>	<b>1,135,374</b>

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

	£'000
	Revised Plans
Gross Administration Costs	84,825
<i>Less:</i>	
Administration DEL Income	-84,823
<b>Net Administration Costs</b>	<b>2</b>
Gross Programme Costs	1,473,303
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-363,912
Non-budget income	-
<b>Net Programme Costs</b>	<b>1,109,391</b>
<b>Total Net Operating Costs</b>	<b>1,109,393</b>
<i>Of which:</i>	
Resource DEL	2
Capital DEL	-
Resource AME	1,109,391
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>1,109,393</b>
<i>Of which:</i>	
Resource DEL	2
Resource AME	1,109,391
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>1,109,393</b>

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

£'000

Revised  
Plans

<b>Voted Resource DEL</b>	<b>-84,823</b>
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-84,799
<i>Of which:</i>	
A Export Credit Guarantees and Investments	-84,799
Other Income	-24
<i>Of which:</i>	
A Export Credit Guarantees and Investments	-24
Total Administration	<u>-84,823</u>
<b>Voted Resource AME</b>	<b>-363,912</b>
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-273,083
<i>Of which:</i>	
B Export Credits	-273,083
Interest and Dividends	-90,829
<i>Of which:</i>	
B Export Credits	-2,302
C Fixed Rate Export Finance / Export Finance Assistance	-55
D Refinanced Loans and Interest Equalisation	-28
E Direct Lending	-88,444
Total Programme	<u>-363,912</u>
<b>Total Voted Resource Income</b>	<b><u>-448,735</u></b>
<b>Voted Capital AME</b>	<b>-167,697</b>
<i>Of which:</i>	
Programme	
Repayments	-167,697
<i>Of which:</i>	
D Refinanced Loans and Interest Equalisation	-504
E Direct Lending	-167,193
Total Programme	<u>-167,697</u>
<b>Total Voted Capital Income</b>	<b><u>-167,697</u></b>

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

No CFER income or receipts are expected in 2022-23.



## 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:** Tim Reid

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

In discharging these responsibilities, particular regard is given to:

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

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

# Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increase in non-ringfenced RDEL to approved CSR 2021 levels	795,000		
Increase in Depreciation to approved CSR 2021 levels as well as for the increase in building rental for IFRS16	389,000		
<b>Total change in Resource DEL (Voted)</b>	<b>1,184,000</b>		<b>1,184,000</b>
Reduction in Resource AME as not required		-120,000	
<b>Total change in Resource AME (Voted)</b>		<b>-120,000</b>	<b>-120,000</b>
Increase in Capital DEL to cover a 37% increase in building rental for IFRS16	2,500,000		
<b>Total change in Capital DEL (Voted)</b>	<b>2,500,000</b>		<b>2,500,000</b>
Increase in Capital AME for IFRS16 dilapidations provision increase	120,000		
<b>Total change in Capital AME (Voted)</b>	<b>120,000</b>		<b>120,000</b>
Increase in Net Cash Requirement to cover a 37% increase in building rental	300,000		
<b>Total change in Net Cash Requirement</b>	<b>300,000</b>		<b>300,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,184,000	-	1,184,000
Capital	2,500,000	-	2,500,000
<b>Annually Managed Expenditure</b>			
Resource	-120,000	-	-120,000
Capital	120,000	-	120,000
<b>Total Net Budget</b>			
Resource	1,064,000	-	1,064,000
Capital	2,620,000	-	2,620,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	300,000		

Supplementary 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.

**Part II: Changes Proposed****£'000**

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
-	39,701	-	1,184	-	40,885	11,748	2,500	14,248
<i>Of which:</i>								
A Administration								
-	39,701	-	1,184	-	40,885	11,748	2,500	14,248
<b>Total Spending in DEL</b>								
		-		1,184		2,500		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	522	-	-120	-	402	-	120	120
<i>Of which:</i>								
C Creation of provisions								
-	522	-	-120	-	402	-	120	120
<b>Total Spending in AME</b>								
		-		-120		120		
<b>Total for Estimate</b>								
		-		1,064		2,620		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-		1,064		2,620		
<b>Non Voted Expenditure</b>								

**£'000**

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>40,343</b>	<b>300</b>	<b>40,643</b>

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

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	-	-	40,885	-	40,885	14,248	-	14,248
<i>Of which:</i>								
A Administration								
-	-	-	40,885	-	40,885	14,248	-	14,248
<b>Non-voted expenditure</b>								
-	-	-	208	-	208	-	-	-
<i>Of which:</i>								
B Ombudsman's salary and oncosts								
-	-	-	208	-	208	-	-	-
<b>Total Spending in DEL</b>								
-	-	-	41,093	-	41,093	14,248	-	14,248
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	402	-	402	120	-	120
<i>Of which:</i>								
C Creation of provisions								
-	-	-	402	-	402	120	-	120
<b>Total Spending in AME</b>								
-	-	-	402	-	402	120	-	120
<b>Total for Estimate</b>								
-	-	-	41,495	-	41,495	14,368	-	14,368
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	41,287	-	41,287	14,368	-	14,368
<b>Non Voted Expenditure</b>								
-	-	-	208	-	208	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>40,431</b>	<b>1,064</b>	<b>41,495</b>
<b>Net Capital Requirement</b>	<b>11,748</b>	<b>2,620</b>	<b>14,368</b>
<b>Accruals to cash adjustments</b>	<b>-11,628</b>	<b>-3,384</b>	<b>-15,012</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,590	-389	-2,979
New provisions and adjustments to previous provisions	-522	-	-522
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	-8,516	-2,995	-11,511
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-208</b>	<b>-</b>	<b>-208</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-208	-	-208
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>40,343</b>	<b>300</b>	<b>40,643</b>

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

£'000

Revised  
Plans

Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	41,495
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>41,495</b>
<b>Total Net Operating Costs</b>	<b>41,495</b>
<i>Of which:</i>	
Resource DEL	41,093
Capital DEL	-
Resource AME	402
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>41,495</b>
<i>Of which:</i>	
Resource DEL	41,093
Resource AME	402
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>41,495</b>

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

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No departmental income is expected in 2022-23.



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

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No CFER income or receipts are expected in 2022-23.

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Rob Behrens

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

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. (Section A) Decrease in resource costs relating to the Administration of the House of Lords in 2022-23.		-9,907,000	
ii. (Section B) Increase in the resource costs and non-cash costs relating to the Parliamentary Estate in 2022-23.	5,904,000		
<b>Total change in Resource DEL (Voted)</b>	<b>5,904,000</b>	<b>-9,907,000</b>	<b>-4,003,000</b>
i. (Section C) Non-cash budgetary provision relating to movements in the revaluation of the Parliamentary Estate in 2022-23.	43,714,000		
<b>Total change in Resource AME (Voted)</b>	<b>43,714,000</b>		<b>43,714,000</b>
i. (Section A) Decrease in the capital costs relating to the Administration of the House of Lords in 2022-23.		-2,760,000	
ii. (Section B) Increased in year capital expenditure relating to the timing of certain capital programmes and projects on the Parliamentary Estate in 2022-23.	14,358,000		
<b>Total change in Capital DEL (Voted)</b>	<b>14,358,000</b>	<b>-2,760,000</b>	<b>11,598,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	4,303,000		
<b>Total change in Net Cash Requirement</b>	<b>4,303,000</b>		<b>4,303,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource †	-4,003,000	-	-4,003,000
Capital	11,598,000	-	11,598,000
<b>Annually Managed Expenditure</b>			
Resource	43,714,000	-	43,714,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	39,711,000	-	39,711,000
Capital	11,598,000	-	11,598,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement †</b>	<b>4,303,000</b>		

Supplementary 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.

† Responsibility for the Sponsor Body for the Restoration and Renewal work for the Palace of Westminster was transferred from the Parliamentary Works Grant on 1 January 2023. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government (equivalent) transfer are:

- (a) Resource DEL equivalent (voted) is increased by £2,800,000; and
- (b) the Net Cash Requirement is increased by £2,800,000.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes		Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
1	2	3	4	5	6				
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted Expenditure</b>									
-	159,402	-	-4,003	-	155,399	61,837	11,598	73,435	
<i>Of which:</i>									
A Administration									
-	117,865	-	-9,907	-	107,958	7,217	-2,760	4,457	
B Works Services									
-	41,537	-	5,904	-	47,441	54,620	14,358	68,978	
<b>Total Spending in DEL</b>									
		-	-4,003			11,598			
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted Expenditure</b>									
-	1	-	43,714	-	43,715	-	-	-	
<i>Of which:</i>									
C Administration									
-	1	-	43,714	-	43,715	-	-	-	
<b>Total Spending in AME</b>									
		-	43,714						
<b>Total for Estimate</b>									
		-	39,711			11,598			
<i>Of which:</i>									
<b>Voted Expenditure</b>									
		-	39,711			11,598			
<b>Non-Voted Expenditure</b>									
		-	-						

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>207,489</b>	<b>4,303</b>	<b>211,792</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
-	-	-	161,538	-6,139	155,399	73,435	-	73,435
<i>Of which:</i>								
A Administration								
-	-	-	114,094	-6,136	107,958	4,457	-	4,457
B Works Services								
-	-	-	47,444	-3	47,441	68,978	-	68,978
<b>Total Spending in DEL</b>								
-	-	-	161,538	-6,139	155,399	73,435	-	73,435
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-	-	43,715	-	43,715	-	-	-
<i>Of which:</i>								
C Administration								
-	-	-	43,715	-	43,715	-	-	-
<b>Total Spending in AME</b>								
-	-	-	43,715	-	43,715	-	-	-
<b>Total for Estimate</b>								
-	-	-	205,253	-6,139	199,114	73,435	-	73,435
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	205,253	-6,139	199,114	73,435	-	73,435
<b>Non-Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>159,403</b>	<b>39,711</b>	<b>199,114</b>
<b>Net Capital Requirement</b>	<b>61,837</b>	<b>11,598</b>	<b>73,435</b>
<b>Accruals to cash adjustments</b>	<b>-13,751</b>	<b>-47,206</b>	<b>-60,757</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-12,546	-44,201	-59,547
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-85	-5	-90
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	50	-	50
Increase (+) / Decrease (-) in debtors	-20	-	-20
Increase (-) / Decrease (+) in creditors	-1,150	-	-1,150
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>207,489</b>	<b>4,303</b>	<b>211,792</b>



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

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	205,253
<i>Less:</i>	
Programme DEL Income	-6,139
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>199,114</b>
<b>Total Net Operating Costs</b>	<b>199,114</b>
<i>Of which:</i>	
Resource DEL	155,399
Capital DEL	-
Resource AME	43,715
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>199,114</b>
<i>Of which:</i>	
Resource DEL	155,399
Resource AME	43,715
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>199,114</b>

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


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£'000

**Revised  
Plans**


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**Voted Resource DEL**
**-6,139***Of which:*

Programme

Sales of Goods and Services

-6,139

*Of which:*

A Administration

-6,136

B Works Services

-3

Total Programme

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-6,139

**Total Voted Resource Income**


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**-6,139**


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

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No CFER income or receipts are expected in 2022-23.

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

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The Accounting Officer prepares resource accounts for each financial year.

The following appointment made by The Monarch 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.



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# Armed Forces Pension and Compensation Schemes

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## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
An increase in resource expenditure, driven by increased Current Service Costs as a result of higher employer contributions (SCAPE).	100,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>100,000,000</b>		<b>100,000,000</b>

**Part I**

£

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

Supplementary amounts required in the year ending 31 March 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 II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	8,520,964	-	100,000	-	8,620,964	-	-	-
<i>Of which:</i>								
A Retired pay, pensions and other payments to ex-service personnel								
-	8,520,964	-	100,000	-	8,620,964	-	-	-
<b>Total Spending in AME</b>								
		-	100,000					
<b>Total for Estimate</b>								
		-	100,000					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	100,000					
<b>Non Voted Expenditure</b>								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	1,523,079	-	1,523,079



## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	12,709,964	-4,089,000	8,620,964	-	-	-
<i>Of which:</i>								
A Retired pay, pensions and other payments to ex-service personnel								
-	-	-	12,709,964	-4,089,000	8,620,964	-	-	-
<b>Total Spending in AME</b>								
-	-	-	12,709,964	-4,089,000	8,620,964	-	-	-
<b>Total for Estimate</b>								
-	-	-	12,709,964	-4,089,000	8,620,964	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	12,709,964	-4,089,000	8,620,964	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>8,520,964</b>	<b>100,000</b>	<b>8,620,964</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-6,997,885</b>	<b>-100,000</b>	<b>-7,097,885</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-12,609,964	-100,000	-12,709,964
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	-	31,451
Increase (-) / Decrease (+) in creditors	-14,395	-	-14,395
Use of provisions	5,595,023	-	5,595,023
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,523,079</b>	-	<b>1,523,079</b>

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

£'000

Plans

Gross Programme Costs	12,709,964
<i>Of which:</i>	
Increases in liability	8,310,049
Interest on scheme liability	4,399,915
Other expenditure	-
<i>Less:</i>	
Contributions received	-4,088,400
Transfers in	-600
Other income	-
<b>Net Programme Costs</b>	<b>8,620,964</b>
<b>Total Net Operating Costs</b>	<b>8,620,964</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	8,620,964
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>8,620,964</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	8,620,964
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>8,620,964</b>

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


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£'000

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**Revised  
Plans**

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<b>Voted Resource AME</b>	<b>-4,089,000</b>
<i>Of which:</i>	
Programme	
Pensions	-4,089,000
<i>Of which:</i>	
A Retired pay, pensions and other payments to ex-service personnel	-4,089,000
Total Programme	<u>-4,089,000</u>
<b>Total Voted Resource Income</b>	<b><u>-4,089,000</u></b>

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

No CFER income or receipts are expected in 2022-23.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** David 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.



# National Health Service Pension Scheme

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Decrease in income from pension contributions	57,364,000		
An increase in transfers-in receipts		-9,211,000	
Increase in interest due to change in assumptions and other movements in scheme liability	59,703,000		
Increase in Current Service	1,500,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>1,617,067,000</b>	<b>-9,211,000</b>	<b>1,607,856,000</b>
Decrease in income	63,429,000		
Increase in pension lump sum payments	444,239,000		
Increase in payments to HMRC in relation to Lifetime Allowance and Annual Allowance charges	118,695,000		
Increase in other pension payments	221,215,000		
Change in debtors/creditors	13,830,000		
<b>Total change in Net Cash Requirement</b>	<b>861,408,000</b>		<b>861,408,000</b>



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,607,856,000	-	1,607,856,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,607,856,000	-	1,607,856,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>861,408,000</b>		

Supplementary 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.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	45,546,855	-	1,607,856	-	47,154,711	-	-	-
<i>Of which:</i>								
A Pensions								
-	45,546,855	-	1,607,856	-	47,154,711	-	-	-
<b>Total Spending in AME</b>								
		-	1,607,856					
<b>Total for Estimate</b>								
		-	1,607,856					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	1,607,856					
<b>Non Voted Expenditure</b>								
		-	-					
<b>£'000</b>								

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>-4,319,620</b>	<b>861,408</b>	<b>-3,458,212</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	65,894,012	-18,739,301	47,154,711	-	-	-
<i>Of which:</i>								
A Pensions								
-	-	-	65,894,012	-18,739,301	47,154,711	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>65,894,012</b>	<b>-18,739,301</b>	<b>47,154,711</b>	-	-	-
<b>Total for Estimate</b>								
-	-	-	<b>65,894,012</b>	<b>-18,739,301</b>	<b>47,154,711</b>	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	65,894,012	-18,739,301	47,154,711	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>45,546,855</b>	<b>1,607,856</b>	<b>47,154,711</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-49,866,475</b>	<b>-746,448</b>	<b>-50,612,923</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-64,309,585	-1,544,427	-65,854,012
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	-48,437	413,713
Increase (-) / Decrease (+) in creditors	-25,000	62,267	37,267
Use of provisions	14,005,960	784,149	14,790,109
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-4,319,620</b>	<b>861,408</b>	<b>-3,458,212</b>

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

	£'000
	<b>Revised Plans</b>
Gross Programme Costs	65,894,012
<i>Of which:</i>	
Increases in liability	52,054,012
Interest on scheme liability	13,800,000
Other expenditure	40,000
<i>Less:</i>	
Contributions received	-18,602,878
Transfers in	-71,211
Other income	-65,212
<b>Net Programme Costs</b>	<b>47,154,711</b>
<b>Total Net Operating Costs</b>	<b>47,154,711</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	47,154,711
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>47,154,711</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	47,154,711
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>47,154,711</b>

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

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£'000

**Revised  
Plans**

---

**Voted Resource AME** -18,739,301*Of which:*

Programme

Pensions

-18,739,301

*Of which:*

A Pensions

-18,739,301

Total Programme

---

-18,739,301**Total Voted Resource Income** 

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**-18,739,301** 

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

No CFER income or receipts are expected in 2022-23.

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

The Accounting Officer prepares resource accounts for each financial year.

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

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

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





# Teachers' Pension Scheme (England and Wales)

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
SECTION A			
Increase mainly due to an increase in Current Service Cost caused by higher than forecast employer contributions. Also smaller increases to the interest on Scheme liabilities and Scheme administration fee.	175,951,000		
SECTION A			
Decrease mainly due to the effect of the change in HMT discount rates on the Premature Retirement Compensation element of the Scheme. Also the effect of an increase in employer contribution income.		-67,943,000	
<b>Total change in Resource AME (Voted)</b>	<b>175,951,000</b>	<b>-67,943,000</b>	<b>108,008,000</b>
Reduction to the Net Cash Requirement mainly as a result of Survivor Benefit Payments being overestimated at Main Estimate due to uncertainty around the Goodwin legal remedy.			
		-548,793,000	
<b>Total change in Net Cash Requirement</b>		<b>-548,793,000</b>	<b>-548,793,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	108,008,000	-	108,008,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	108,008,000	-	108,008,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-548,793,000</b>		

Supplementary 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.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	22,062,946	-	108,008	-	22,170,954	-	-	-
<i>Of which:</i>								
A Pensions and associated payments								
-	22,062,946	-	108,008	-	22,170,954	-	-	-
<b>Total Spending in AME</b>								
			-	108,008				
<b>Total for Estimate</b>								
			-	108,008				
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	108,008					
<b>Non Voted Expenditure</b>								
		-	-					
<b>£'000</b>								

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	2,533,188	-548,793	1,984,395

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	31,382,746	-9,211,792	22,170,954	-	-	-
<i>Of which:</i>								
A Pensions and associated payments								
-	-	-	31,382,746	-9,211,792	22,170,954	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>31,382,746</b>	<b>-9,211,792</b>	<b>22,170,954</b>	-	-	-
<b>Total for Estimate</b>								
-	-	-	<b>31,382,746</b>	<b>-9,211,792</b>	<b>22,170,954</b>	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	31,382,746	-9,211,792	22,170,954	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>22,062,946</b>	<b>108,008</b>	<b>22,170,954</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-19,529,758</b>	<b>-656,801</b>	<b>-20,186,559</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-31,248,723	-101,349	-31,350,072
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	31,004	43,795
Increase (-) / Decrease (+) in creditors	27,689	-9,613	18,076
Use of provisions	11,678,485	-576,843	11,101,642
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,533,188</b>	<b>-548,793</b>	<b>1,984,395</b>

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

	£'000
	<b>Revised Plans</b>
Gross Programme Costs	31,382,746
<i>Of which:</i>	
Increases in liability	22,892,994
Interest on scheme liability	8,457,078
Other expenditure	32,674
<i>Less:</i>	
Contributions received	-9,179,136
Transfers in	-12,488
Other income	-20,168
<b>Net Programme Costs</b>	<b>22,170,954</b>
<b>Total Net Operating Costs</b>	<b>22,170,954</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	22,170,954
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>22,170,954</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	22,170,954
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>22,170,954</b>

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


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£'000

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**Revised  
Plans**


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**Voted Resource AME** **-9,211,792**
*Of which:*

Programme

Pensions

-9,211,792

*Of which:*

A Pensions and associated payments

-9,211,792

Total Programme

---

-9,211,792

**Total Voted Resource Income** **-9,211,792**


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

No CFER income or receipts are expected in 2022-23.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** 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 (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.



# UK Atomic Energy Authority Pension Schemes

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increase due to higher than previously forecast pension liabilities.	43,816,000		
<b>Total change in Resource AME (Voted)</b>	<b>43,816,000</b>		<b>43,816,000</b>
Revisions to the Net Cash Requirement reflect changes to resources as set out above. It also takes account of movements in debtors and creditors.	57,944,000		
<b>Total change in Net Cash Requirement</b>	<b>57,944,000</b>		<b>57,944,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	43,816,000	-	43,816,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	43,816,000	-	43,816,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>57,944,000</b>		

Supplementary 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.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	224,400	-	43,816	-	268,216	-	-	-
<i>Of which:</i>								
A Pensions, transfer values, repayments of contributions								
-	224,400	-	43,816	-	268,216	-	-	-
<b>Total Spending in AME</b>								
		-	43,816					
<b>Total for Estimate</b>								
		-	43,816					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	43,816					
<b>Non Voted Expenditure</b>								
		-	-					
<b>£'000</b>								

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>220,600</b>	<b>57,944</b>	<b>278,544</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	317,752	-49,536	268,216	-	-	-
<i>Of which:</i>								
A Pensions, transfer values, repayments of contributions								
-	-	-	317,752	-49,536	268,216	-	-	-
<b>Total Spending in AME</b>								
-	-	-	317,752	-49,536	268,216	-	-	-
<b>Total for Estimate</b>								
-	-	-	317,752	-49,536	268,216	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	317,752	-49,536	268,216	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>224,400</b>	<b>43,816</b>	<b>268,216</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-3,800</b>	<b>14,128</b>	<b>10,328</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-278,000	-39,752	-317,752
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-100	100	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	10,000	10,000
Use of provisions	274,300	43,780	318,080
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>220,600</b>	<b>57,944</b>	<b>278,544</b>



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

	£'000
	Revised Plans
Gross Programme Costs	317,752
<i>Of which:</i>	
Increases in liability	155,576
Interest on scheme liability	162,176
Other expenditure	-
<i>Less:</i>	
Contributions received	-47,400
Transfers in	-1,800
Other income	-336
<b>Net Programme Costs</b>	<b>268,216</b>
<b>Total Net Operating Costs</b>	<b>268,216</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	268,216
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>268,216</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	268,216
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>268,216</b>

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

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£'000

**Revised  
Plans**

---

**Voted Resource AME** -49,536*Of which:*

Programme

Pensions

-49,536

*Of which:*

A Pensions, transfer values, repayments of contributions

-49,536

Total Programme

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-49,536**Total Voted Resource Income**

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**-49,536**

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

No CFER income or receipts are expected in 2022-23.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** 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

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(SECTION A) Increase in current service cost.	3,947,000		
<b>Total change in Resource AME (Voted)</b>	<b>3,947,000</b>		<b>3,947,000</b>
(SECTION B) Increase in current service cost.	2,953,000		
<b>Total change in Resource AME (Non-Voted)</b>	<b>2,953,000</b>		<b>2,953,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	2,777,000		
<b>Total change in Net Cash Requirement</b>	<b>2,777,000</b>		<b>2,777,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	3,947,000	2,953,000	6,900,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3,947,000	2,953,000	6,900,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	2,777,000		

Supplementary 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.

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	198,753	-	3,947	-	202,700	-	-	-
<i>Of which:</i>								
A Judicial Pension Scheme								
-	198,753	-	3,947		202,700	-	-	-
<b>Non-Voted Expenditure</b>								
-	164,047	-	2,953		167,000	-	-	-
<i>Of which:</i>								
B Judicial Pension Scheme								
-	164,047	-	2,953		167,000	-	-	-
<b>Total Spending in AME</b>								
		-	6,900				-	
<b>Total for Estimate</b>								
		-	6,900				-	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	3,947				-	
<b>Non-Voted Expenditure</b>								
		-	2,953				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	-106,777	2,777	-104,000



## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Administration			Resources			Capital		
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	-	-	420,700	-218,000	202,700	-	-	-
<i>Of which:</i>								
A Judicial Pension Scheme								
-	-	-	420,700	-218,000	202,700	-	-	-
<b>Non-Voted Expenditure</b>								
-	-	-	167,000	-	167,000	-	-	-
<i>Of which:</i>								
B Judicial Pension Scheme								
-	-	-	167,000	-	167,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>587,700</b>	<b>-218,000</b>	<b>369,700</b>	-	-	-
<b>Total for Estimate</b>								
-	-	-	<b>587,700</b>	<b>-218,000</b>	<b>369,700</b>	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	420,700	-218,000	202,700	-	-	-
<b>Non-Voted Expenditure</b>								
-	-	-	167,000	-	167,000	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>362,800</b>	<b>6,900</b>	<b>369,700</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-305,530</b>	<b>-1,170</b>	<b>-306,700</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-415,753	-3,947	-419,700
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	110,223	2,777	113,000
<b>Removal of non-voted budget items</b>	<b>-164,047</b>	<b>-2,953</b>	<b>-167,000</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-164,047	-2,953	-167,000
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-106,777</b>	<b>2,777</b>	<b>-104,000</b>

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

	£'000
	Revised Plans
Gross Programme Costs	587,700
<i>Of which:</i>	
Increases in liability	479,000
Interest on scheme liability	107,700
Other expenditure	1,000
<i>Less:</i>	
Contributions received	-218,000
Transfers in	-
Other income	-
<b>Net Programme Costs</b>	<b>369,700</b>
<b>Total Net Operating Costs</b>	<b>369,700</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	369,700
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>369,700</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	369,700
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>369,700</b>

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

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£'000

**Revised  
Plans**

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<b>Voted Resource AME</b>	<b>-218,000</b>
<i>Of which:</i>	
Programme	
Pensions	-218,000
<i>Of which:</i>	
A Judicial Pension Scheme	-218,000
Total Programme	<u>-218,000</u>
<b>Total Voted Resource Income</b>	<b><u>-218,000</u></b>

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

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No CFER income or receipts are expected in 2022-23.

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Antonia Romeo

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

In discharging these responsibilities, particular regard is given to:

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

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



# Cabinet Office: Civil Superannuation

## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increase in current service cost.	1,370,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>1,370,000,000</b>		<b>1,370,000,000</b>
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors		-84,000,000	
<b>Total change in Net Cash Requirement</b>		<b>-84,000,000</b>	<b>-84,000,000</b>



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,370,000,000	-	1,370,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,370,000,000	-	1,370,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-84,000,000</b>		

Supplementary 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 II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	15,082,760	-	1,370,000	-	16,452,760	-	-	-
<i>Of which:</i>								
A Civil superannuation								
-	15,082,760	-	1,370,000	-	16,452,760	-	-	-
<b>Total Spending in AME</b>								
		-	1,370,000					
<b>Total for Estimate</b>								
		-	1,370,000					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	1,370,000					
<b>Non Voted Expenditure</b>								
		-	-					
<b>£'000</b>								

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>1,063,390</b>	<b>-84,000</b>	<b>979,390</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	22,836,928	-6,384,168	16,452,760	-	-	-
<i>Of which:</i>								
A Civil superannuation								
-	-	-	22,836,928	-6,384,168	16,452,760	-	-	-
<b>Total Spending in AME</b>								
-	-	-	22,836,928	-6,384,168	16,452,760	-	-	-
<b>Total for Estimate</b>								
-	-	-	22,836,928	-6,384,168	16,452,760	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	22,836,928	-6,384,168	16,452,760	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>15,082,760</b>	<b>1,370,000</b>	<b>16,452,760</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-14,019,370</b>	<b>-1,454,000</b>	<b>-15,473,370</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-21,297,570	-1,531,198	-22,828,768
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	77,198	7,355,398
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,063,390</b>	<b>-84,000</b>	<b>979,390</b>

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

£'000

Revised  
Plans

Gross Programme Costs	22,836,928
<i>Of which:</i>	
Increases in liability	17,228,768
Interest on scheme liability	5,600,000
Other expenditure	8,160
<i>Less:</i>	
Contributions received	-6,246,022
Transfers in	-79,064
Other income	-59,082
<b>Net Programme Costs</b>	<b>16,452,760</b>
<b>Total Net Operating Costs</b>	<b>16,452,760</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	16,452,760
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>16,452,760</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	16,452,760
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>16,452,760</b>

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

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£'000

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**Revised  
Plans**

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<b>Voted Resource AME</b>	<b>-6,384,168</b>
<i>Of which:</i>	
Programme	
Pensions	-6,384,168
<i>Of which:</i>	
A Civil superannuation	-6,384,168
Total Programme	<u>-6,384,168</u>
<b>Total Voted Resource Income</b>	<b><u>-6,384,168</u></b>

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

No CFER income or receipts are expected in 2022-23.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Alex Chisholm

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

In discharging these responsibilities, particular regard is given to:

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

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





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# Royal Mail Statutory Pension Scheme

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## Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increase to ensure sufficient cashflow in place to cover benefit payments	85,000,000		
<b>Total change in Net Cash Requirement</b>	<b>85,000,000</b>		<b>85,000,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>85,000,000</b>		

Supplementary 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.

**Part II: Changes Proposed**

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Total for Estimate</b>								
<i>Of which:</i>								
<b>Voted Expenditure</b>								
<b>Non Voted Expenditure</b>								

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>1,488,000</b>	<b>85,000</b>	<b>1,573,000</b>

## Part II: Revised subhead detail including additional provision

£'000

### Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	877,000	-	877,000	-	-	-
<i>Of which:</i>								
A RMSPS Pension Scheme								
-	-	-	877,000	-	877,000	-	-	-
<b>Total Spending in AME</b>								
-	-	-	<b>877,000</b>	-	<b>877,000</b>	-	-	-
<b>Total for Estimate</b>								
-	-	-	<b>877,000</b>	-	<b>877,000</b>	-	-	-
<i>Of which:</i>								
<b>Voted Expenditure</b>								
-	-	-	877,000	-	877,000	-	-	-
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>877,000</b>	-	<b>877,000</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>611,000</b>	<b>85,000</b>	<b>696,000</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-877,000	-	-877,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	1,488,000	85,000	1,573,000
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,488,000</b>	<b>85,000</b>	<b>1,573,000</b>

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

£'000

Revised  
Plans

Gross Programme Costs	877,000
<i>Of which:</i>	
Increases in liability	-
Interest on scheme liability	877,000
Other expenditure	-
<i>Less:</i>	
Contributions received	-
Transfers in	-
Other income	-
<b>Net Programme Costs</b>	<b>877,000</b>
<b>Total Net Operating Costs</b>	<b>877,000</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	877,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>877,000</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	877,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>877,000</b>

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

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No departmental income is expected in 2022-23



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

No CFER income or receipts are expected in 2022-23.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Alex Chisholm

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

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

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



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