

---

# Central Government Supply Estimates 2024-25

## Main Supply Estimates

---

July 2024



---

# **Central Government Supply Estimates 2024-25**

## **Main Supply Estimates**

for the year ending 31 March 2025

---

*Presented to the House of Commons  
by Command of His Majesty  
Ordered by the House of Commons  
to be printed 17 July 2024*



© Crown copyright 2024

This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit [nationalarchives.gov.uk/doc/open-government-licence/version/3](https://nationalarchives.gov.uk/doc/open-government-licence/version/3).

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

This publication is available at: [www.gov.uk/official-documents](http://www.gov.uk/official-documents).

Any enquiries regarding this publication should be sent to us at [public.enquiries@hmtreasury.gov.uk](mailto:public.enquiries@hmtreasury.gov.uk)

ISBN 978-1-5286-4774-8

PU 3440

E02995840 07/24

Printed on paper containing 40% recycled fibre content minimum

Printed in the UK by HH Associates Ltd. on behalf of the Controller of His Majesty's Stationery Office.

---

# Contents

---

	Page
<b>Section 1. Introduction</b>	<b>3</b>
<b>Section 2. Format of Supply Estimates</b>	<b>7</b>
<b>Section 3. Parliamentary Procedure</b>	<b>11</b>
<b>Section 4. The rules on the treatment of income in departmental Supply Estimates</b>	<b>15</b>
<b>Section 5. Summary of Supply Estimates</b>	<b>17</b>
<b>Section 6. Individual Main Estimates</b>	<b>39</b>
Department of Health and Social Care	41
Department for Education	57
Home Office	75
National Crime Agency	91
Ministry of Justice	103
Crown Prosecution Service	119
Serious Fraud Office	127
HM Procurator General and Treasury Solicitor	135
Ministry of Defence	145
Security and Intelligence Agencies	163
Foreign, Commonwealth and Development Office	171
Department for Levelling Up, Housing and Communities	183
Department for Culture, Media and Sport	203
Department for Science, Innovation and Technology	223
Department for Transport	239
Department for Energy Security and Net Zero	255
Department for Environment, Food and Rural Affairs	279
Department for Business and Trade	295
HM Land Registry	311
Department for Work and Pensions	319
HM Revenue and Customs	341
HM Treasury	353
Cabinet Office	369
Scotland Office and Office of the Advocate General	383
Wales Office	391
Northern Ireland Office	399
National Savings and Investments	409
Charity Commission	417
Competition and Markets Authority	425
The Statistics Board	433
Office for Standards in Education, Children's Services and Skills	441
Office of Qualifications and Examinations Regulation	449
Food Standards Agency	457
The National Archives	467
United Kingdom Supreme Court	475
Government Actuary's Department	483
Office of Gas and Electricity Markets	491
Office of Rail and Road	499
Water Services Regulation Authority	507
Export Credits Guarantee Department	515
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	525
House of Lords	533
House of Commons: Members	543
Crown Estate Office	549

<b>Armed Forces Pension and Compensation Schemes</b>	<b>555</b>
<b>Foreign, Commonwealth and Development Office: Overseas Superannuation</b>	<b>563</b>
<b>National Health Service Pension Scheme</b>	<b>571</b>
<b>Teachers' Pension Scheme (England and Wales)</b>	<b>579</b>
<b>UK Atomic Energy Authority Pension Schemes</b>	<b>587</b>
<b>Ministry of Justice: Judicial Pensions Scheme</b>	<b>595</b>
<b>Cabinet Office: Civil Superannuation</b>	<b>603</b>
<b>Royal Mail Statutory Pension Scheme</b>	<b>611</b>

<b>Table 1</b>	<b>Summary of Supply provision sought, current year and comparison with previous years</b>	<b>4</b>
<b>Table 2</b>	<b>Supply Estimates by department</b>	<b>18</b>
<b>Table 3</b>	<b>Resource Departmental Expenditure Limits 2024-25</b>	<b>34</b>
<b>Table 4</b>	<b>Administration Budgets 2024-25</b>	<b>36</b>
<b>Table 5</b>	<b>Capital Departmental Expenditure Limits 2024-25</b>	<b>37</b>

---

**TREASURY CHAMBERS**

**James Murray**

**17 July 2024**

# Section 1.

## Introduction

---

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

### The main spending aggregates

3. The present basis for planning and controlling public expenditure was announced in the Economic and Fiscal Strategy Report 1998, *Stability and Investment in the Long Term (Cm 3978)* and the *Comprehensive Spending Review, Modern Public Services for Britain: Investing in Reform (Cm 4011)* and took effect from 1999-2000.
4. Total Managed Expenditure (TME) includes resource and capital Departmental Expenditure Limits (DEL) for which plans were set in the Spending Review 2021 and Annually Managed Expenditure (AME). AME is subject to annual review as part of the Budget process.
5. The main elements of DEL and AME that are not funded through the Supply Estimates are central government expenditure funded directly from other sources, e.g. the National Insurance Fund.

### 2024-25 Main Supply Estimates

6. The total resource and capital expenditure, for which authority is sought in the 2024-25 Main Estimates is £1,039.4 billion. This spending is broadly consistent with the Government's plans for public expenditure as a whole. Further information is contained in individual departmental Annual Reports and Accounts to be published in the summer.
7. **Table 1** below shows the total voted Supply provision sought for 2024-25 for Estimates, compared to the provision for 2023-24 and the outturn for 2022-23.
8. **Table 2** in Section 5 shows: the voted net resource and capital requirement within each of the budgetary boundaries; and the net cash requirements sought for each Estimate in 2024-25; the total provision for 2023-24; and the outturn for 2022-23.

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

	£ million		
	2024-25 ††	2023-24 †	2022-23 †
	Plans	Plans	Outturn
Total Resource and Capital Departmental Expenditure Limit	500,906	511,847	449,697
Total Resource and Capital Annually Managed Expenditure	441,522	382,215	212,745
<b>Total Net Budget</b>	<b>942,428</b>	<b>894,062</b>	<b>662,442</b>
Total Non-Budget Expenditure	97,020	98,145	86,664
<b>Total Resource and Capital in Estimates</b>	<b>1,039,448</b>	<b>992,207</b>	<b>749,105</b>
Resource to cash adjustments	-189,001	-160,591	-41,922
<b>Total Net cash requirement</b>	<b>850,447</b>	<b>831,616</b>	<b>707,184</b>

† Figures for 2022-23 outturn and 2023-24 provision are adjusted for transfer, classification and machinery of government changes to reflect the 2024-25 Estimate structure.

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

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

9. The 2024-25 Main Estimates are presented in seven volumes. This volume covers central government departments. Separate booklets are being presented to Parliament by:

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

#### In-year controls

10. Parliament votes limits on:

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

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

### **Departmental Expenditure Limits (DEL)**

12. Departments are expected to manage their resource and capital budgets within DEL. Failure to live within announced plans would be treated as a breach (as well as an Excess Vote) requiring investigation into its cause, an examination of the financial procedures of the department concerned and, where appropriate, a reduction in the corresponding DEL in future year(s).
13. Where there is an agreed change to a department's DEL, it must be announced to Parliament before the end of the financial year. This is usually done through the presentation of a Supplementary Estimate, which clearly identifies both voted and non-voted DEL totals. Where the department has a change to DEL, or the administration budget limit (see below), but doesn't require a Supplementary Estimate (perhaps because all the movements are non-voted) Parliament should be notified through a Written Ministerial Statement before the end of the financial year.
14. **Table 3** in Section 5 shows the control limits for all expenditure (voted and non-voted) within resource DEL for 2024-25 for the Main Estimates.

### **Administration budgets**

15. Administration budgets are set for most civil service departments and their executive agencies and arm's length bodies (ALBs), unless specific exemptions have been agreed. Administration budgets are a subset of resource DEL. These budgets help drive economy and efficiency in the running of government itself. They cover the costs of all central government administration other than the costs of direct frontline service provision. Departments may, with Treasury approval, offset negative DEL income relating to their administrative activities against their administration budgets.
16. Administration budgets for 2024-25 for the Main Estimates are set out in **Table 4** in Section 5. All changes require the specific approval of the Treasury. Exceeding the administration budget would constitute a breach regardless of the position on overall resource DEL and would be subject to investigation, report and possible penalty similar to that described above for breaches of overall resource DEL. In addition, and although not a separate voted limit, any breach of the administration budget would also result in an Excess Vote.

### **Capital Departmental Expenditure Limits (CDEL)**

17. **Table 5** in Section 5 shows the control limits for all expenditure (voted and non-voted) within capital DEL for 2024-25 for the Main Estimates.

### **'Clear Line of Sight' (Alignment) Reforms**

18. The Clear Line of Sight (Alignment) reforms outlined in Cm 7567 of March 2009 simplified government's financial reporting to Parliament by aligning, as far as possible, the recording of government spending in Supply Estimates with departmental budgets and accounts. The reforms were approved by the House of Commons following a debate and vote in the House in July 2010, and commenced from April 2011. The main reforms were that:
  - Parliamentary controls over government spending should be aligned with the Treasury's budgeting controls, and all expenditure should be voted net of income;
  - Estimates and accounting boundaries were extended to accommodate the spending of ALBs classified to the Central Government sector;
  - All non-voted departmental expenditure and income should be brought into the coverage of the Estimates.
19. Where complete alignment of Parliamentary controls, Departmental budgets and resource accounts is not practical, it is necessary for expenditure items to be reported differently in different documents. From 2016-17, the Department for Education's (DFE) Estimate and accounts will not wholly align to the budgets set by the Treasury. DFE's Estimates and Accounts now include the grant paid to Academies by DFE within the Estimate's Resource DEL and Capital DEL controls. The actual spending of Academies will instead be reported separately to Parliament on an Academic year basis.



20. DFE's budgeting controls as set by the Treasury, will continue to include the spending of Academies on a financial year basis whilst these entities remain classified to the Central Government Sector. DFE's Resource DEL and Capital DEL budgets as set by the Treasury (which include the spending of Academies) can be viewed in Tables 3 and 5 of this publication, whilst DFE's Resource AME budget can be viewed in Part III Note A of DFE's Estimate.

## Section 2.

# Format of Supply Estimates

---

1. This section explains the format of Main Estimates. The format of Supplementary Estimates will be described in their introductory pages when they are published in the financial year.
2. A total of 52 Central Government Main Estimates are presented for 2024-25. There is a single Estimate for each department. Separate Estimates are produced for those public service pension schemes having their own resource accounts. In addition, there are six independent Estimates presented separately by the respective bodies: House of Commons Administration, the Parliamentary Works Grant, the National Audit Office, the Electoral Commission, the Independent Parliamentary Standards Authority and the Local Government Boundary Commission for England.

### Structure

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

### Introduction

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

### Part I

5. **Part I** provides the key information that the House of Commons is being asked to vote:
  - (i) Provision is sought for each relevant budgetary limit (Departmental Expenditure Limits and Annually Managed Expenditure, split by resource and capital). Both of the budgetary limits and any non-budget expenditure are, where necessary, split between that element which requires voted authority through the Supply process, and that which has separate legislative authority (such as Consolidated Fund Standing Services), and so is 'non-voted'. The Net Cash Requirement is also voted;
  - (ii) a formal description of the services to be financed from each relevant budget boundary (including any non-budget spending, where applicable), called an ambit. Each ambit covers both resource and capital spending for that budget. The ambit also includes income relating to each of the budgetary boundaries and specifies the areas of income that may be retained by the department;
  - (iii) the entity that will account for the Estimate; and
  - (iv) any amounts that have already been allocated to the department in the Vote on Account.
6. The voted net resource and net capital (split in both cases into DEL and AME), net cash requirement and the ambit will be reproduced in the Supply and Appropriation (Main Estimates) Act. The Act provides the statutory authority for the expenditure and use of income. No expenditure may be financed from the Estimate which is in excess of the net totals shown, or which is not covered by the ambit. Ambits must be kept under review to ensure that they properly describe the purposes for which expenditure is intended to be incurred and income retained.
7. The ambit in Part I of the Estimate must be clearly descriptive of the functions to be carried out by the department, as should the descriptions relating to individual sections in the Part II: Subhead detail.

## Part II

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

## Part III – Other statements and notes

15. **Part III Note A** is the Statement of Comprehensive Net Expenditure and Reconciliation Table. It provides details of all expenditure and income within the accounting boundary. The table shows how much net operating costs falls within the budgetary boundaries and provides a reconciliation to the resource budget. Further adjustments take the reader from the resource budget to the net resource requirement in the Estimate. Prior year data are also shown as a comparison.
16. **Part III Note B** shows the Analysis of Departmental Income (resource and capital), which is being used to offset gross spending. Although Parliament no longer votes a limit on the amount of income that a department can retain, this note helps to safeguard Parliament's interests both by providing information on the level of income the department and its executive agencies expects to receive, and also by providing details of the types of income expected and the sections within the Part II: Subhead detail table against which such income will offset spending. Only types of income set out in this note may be retained by the department. Any other income would have to be surrendered to the Consolidated Fund. Prior year data are also shown as a comparison.

17. **Part III Note C** provides an Analysis of Consolidated Fund Extra Receipts. This seeks to notify Parliament of the department's forecast of surplus income not used as income to net off against expenditure. Some extra receipts are to be paid directly to the Consolidated Fund and not retained by the department. Amounts are consequently shown both for forecast income and forecast cash receipts. Prior year data, analysed by income and cash receipts, are also shown as a comparison.
18. **Part III Note D** provides an Explanation of the Accounting Officer responsibilities. This note identifies responsibility and accountability to Parliament for the expenditure in the Estimate. The note provides separate details of any additional Accounting Officers and Accounting Officers for ALBs and other bodies.
19. An Accounting Officer prepares resource accounts for each financial year and has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General and the proper 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* (MPM).

In accordance with MPM 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 arm's length body (ALB) Accounting Officer(s) is set out in writing.

### **Further notes to the Estimate**

20. The Estimates may be accompanied by further notes providing additional information to Parliament about the specific nature of the department's plans, details of grants in aid, changes in accounting policies, etc.
21. The Estimates and supporting statements and notes provide an explanation of the expenditure that the Government proposes to finance from funds made available by Parliament. Further information can be provided to Select Committees through their consideration of Estimates, or to the whole House through debates.

### **Contingent liabilities**

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

### **Income**

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

### **Publication date**

24. In recent years, the Government has aimed to present the Main Estimates as soon as possible after the March Budget, subject to Parliament sitting.



## Section 3.

# Parliamentary Procedure

---

### Supply Procedure

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

### Designation Order

5. The Government Resources and Accounts Act 2000 (as amended) gives the Treasury the power to designate, by laying an Order before Parliament, those bodies that must be consolidated. Such Orders list not only the designated body but also the relevant responsible department. An Order setting out the designations will normally be laid shortly before the start of the financial year. A further Order will normally be laid around the end of the calendar year, adjusting the designations as necessary for the Supplementary Estimates. An Order will list all bodies to be designated<sup>1</sup> and therefore removing a body that was included in an earlier Order for a financial year effectively removes the requirement for its consolidation in that financial year.

### Vote on Account

6. Parliament does not normally approve the Main Estimates until around the middle of July, so the process begins with the Votes on Account to provide provision for the early months of the financial year. These

---

<sup>1</sup> In some cases the bodies are included by category rather than named individually.

are normally presented to Parliament in January/February, along with the current year's Supplementary Estimates. In general, they seek for the coming financial year 45 per cent of the amounts of net resources, net capital and cash, authorised to date in the current year.

### **Main Estimates**

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

### **Supply and Appropriation Acts**

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

### **Revised Estimates**

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

### **Supplementary Estimates**

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

### **Contingencies Fund**

11. There is a cash-based Contingencies Fund, which may be used to finance urgent cash expenditure in anticipation of parliamentary approval of Estimates. Normally total advances outstanding at any one time must not exceed 2 per cent of the previous year's total cash Supply provision. Drawings on the Fund are repaid when Parliament has voted the additional cash (together with any associated resource and/or capital consumption). The Contingencies Fund limit was exceptionally raised to 50 per cent for the 2020-21 financial year by the Contingencies Fund Act 2020. The limit was revised to 12 per cent for the 2021-22 financial year by the Contingencies Fund Act 2021. It returned to 2 per cent for 2022-23 and remains at this level.
12. Supply Estimates are based on consumption of net resources, net capital and cash and parliamentary control applies to each.
13. Provision is made within resources for commitments entered into but which may not mature for payment within the financial year. The net cash requirement provides for all payments, which are due within the financial year relating to continuing services, whether or not they relate to consumption of resources within the year, and takes account of the cash receipts associated with income.

### **Accounts and audit**

14. After the end of the financial year each department and public service pension scheme prepares an account comprising a set of schedules and statements, the most significant of which for parliamentary control of Estimates is the Statement of Parliamentary Supply (SOPS), which compares outturn with the Estimate for both resource and capital expenditure and the net cash requirement.

15. Each account is audited and a certificate and report on the account is produced by the Comptroller and Auditor General. The account and the Comptroller and Auditor General's certificate and report are then laid before the House of Commons in the summer/autumn following the end of the financial year to which they relate.
16. Under the National Audit Act 1983 the Comptroller and Auditor General also carries out value for money studies of departments' expenditure. The Public Accounts Committee's examination of departments in these studies substantially enhances the accountability provided through the accounts.

### Excess Votes

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

### Parliamentary debate

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

### Parliamentary Timetable

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

### Consolidated Fund standing services

24. Parliament has passed statutes that authorise certain expenditure to be charged to the Consolidated Fund and not be subject to the annual Supply procedure. These "Consolidated Fund standing services" (CFSS) include payments to the National Loans Fund to service the National Debt and the salaries and pensions



of certain people who are constitutionally independent of the Executive. These include the Speaker of the House of Commons, the Comptroller and Auditor General and the judiciary.

25. Where appropriate, CFSS are included within the Estimates as 'non-voted' expenditure, and are subject to the public expenditure controls described in Section 2.
26. In addition to CFSS, departments may incur expenditure financed from the National Insurance Fund or other central funds. This expenditure is also shown as non-voted in the Estimates.

## Section 4.

# The rules on the treatment of income in departmental Supply Estimates

---

### Supply and Appropriation Act

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

### Limitations on types of income

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

### Resource income

4. The following forms of income are usually treated as a benefit to the resource budget, which means they may be used to reduce or eliminate the amount of resource requested for current or resource purposes:
  - sales of goods and services;
  - royalties and associated payments for use of Intellectual Property Rights (IPR);
  - sales of some licences where the Office for National Statistics (ONS) has determined that there is a significant degree of service to the individual applicant;
  - income from insurance payments;
  - income in respect of compensation (where the ONS treat the income as impacting on the current budget);
  - income from leases of property, plant and equipment (rental income);
  - those donations that are treated as current in the national accounts (NB donations can be capital as well);
  - income obtained from National Lottery distributing bodies that finances current expenditure;
  - some income associated with financial transactions, such as interest and dividends;
  - income from the European Union (EU) that finances current expenditure;
  - income from taxes, licence fees treated as tax in the National Accounts and levies, but which the Chief Secretary to the Treasury has agreed may be netted off<sup>1</sup> budgets. Note that although described as netting off, the income appears in the Estimate in normal income columns; and

---

<sup>1</sup> ‘Netting-off’ is the usual term for this treatment in budgets but it does not imply net treatment in Estimates. The income appears in the Estimate in the normal way.

- income from fines and penalties, where the Chief Secretary to the Treasury has agreed that they may be netted off budgets.

### **Capital income**

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

### **Limitation on amounts**

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

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

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

### **Describing the income: ambits**

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

# **Section 5.**

## **Summary of Supply Estimates**

---

**Table 2 Supply Estimates by department**

	£'000		
	2024-25 Plans	2023-24 † Provisions	2022-23 † †† Outturn
<b>Supply Estimates presented by HM Treasury</b>			
<b>Department of Health and Social Care</b>			
<b>Departmental Expenditure Limit</b>			
Resource	158,270,901	154,805,905	140,827,808
Capital	12,655,707	10,988,845	9,847,950
<b>Annually Managed Expenditure</b>			
Resource	10,880,000	-2,271,625	-61,971,916
Capital	942,600	105,601	20,329
<b>Total Net Budget</b>			
Resource	169,150,901	152,534,280	78,855,892
Capital	13,598,307	11,094,446	9,868,279
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>173,199,047</b>	<b>164,269,570</b>	<b>144,488,919</b>
<b>Department for Education</b>			
<b>Departmental Expenditure Limit</b>			
Resource †††	94,864,225	104,613,587	67,154,660
Capital †††	6,095,220	6,780,320	5,947,970
<b>Annually Managed Expenditure</b>			
Resource	-2,957,028	-2,054,270	-14,313,827
Capital	35,951,137	34,381,706	24,827,708
<b>Total Net Budget</b>			
Resource	91,907,197	102,559,317	52,840,833
Capital	42,046,357	41,162,026	30,775,678
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>111,328,425</b>	<b>109,105,210</b>	<b>98,778,006</b>
<b>Home Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	16,057,049	19,564,499	17,005,391
Capital	931,136	1,399,773	925,366
<b>Annually Managed Expenditure</b>			
Resource	2,717,720	3,063,993	2,070,747
Capital	-	110,000	-
<b>Total Net Budget</b>			
Resource	18,774,769	22,628,492	19,076,138
Capital	931,136	1,509,773	925,366
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>20,880,000</b>	<b>22,000,000</b>	<b>19,461,782</b>
<b>National Crime Agency</b>			
<b>Departmental Expenditure Limit</b>			
Resource	665,938	674,912	621,270
Capital	108,971	140,068	105,767
<b>Annually Managed Expenditure</b>			
Resource	50,000	50,000	18,036
Capital	500	1,583	309
<b>Total Net Budget</b>			
Resource	715,938	724,912	639,306
Capital	109,471	141,651	106,076
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>797,280</b>	<b>840,000</b>	<b>650,921</b>

**Table 2 Supply Estimates by department**

	£'000		
	2024-25 Plans	2023-24 † Provisions	2022-23 † †† Outturn
<b>Ministry of Justice</b>			
<b>Departmental Expenditure Limit</b>			
Resource	10,910,924	11,244,352	9,947,989
Capital	1,504,451	1,518,494	1,359,837
<b>Annually Managed Expenditure</b>			
Resource	710,287	697,300	101,910
Capital	23,303	23,304	5,608
<b>Total Net Budget</b>			
Resource	11,621,211	11,941,652	10,049,899
Capital	1,527,754	1,541,798	1,365,445
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>11,935,786</b>	<b>12,325,774</b>	<b>10,616,135</b>
<b>Crown Prosecution Service</b>			
<b>Departmental Expenditure Limit</b>			
Resource	753,568	819,310	699,965
Capital	12,490	40,100	22,518
<b>Annually Managed Expenditure</b>			
Resource	7,950	23,950	1,308
Capital	2,859	10,859	1,607
<b>Total Net Budget</b>			
Resource	761,518	843,260	701,273
Capital	15,349	50,959	24,125
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>743,465</b>	<b>841,017</b>	<b>703,348</b>
<b>Serious Fraud Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	59,819	92,552	71,595
Capital	33,007	2,900	3,752
<b>Annually Managed Expenditure</b>			
Resource	-	250,000	4,230
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	59,819	342,552	75,825
Capital	33,007	2,900	3,752
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>88,669</b>	<b>92,727</b>	<b>63,886</b>
<b>HM Procurator General and Treasury Solicitor</b>			
<b>Departmental Expenditure Limit</b>			
Resource	11,786	10,798	-2,293
Capital	2,676	5,100	2,985
<b>Annually Managed Expenditure</b>			
Resource	-	500	334
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	11,786	11,298	-1,959
Capital	2,676	5,100	2,985
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>16,058</b>	<b>17,496</b>	<b>2,851</b>

**Table 2 Supply Estimates by department**

	£'000		
	2024-25 Plans	2023-24 † Provisions	2022-23 † †† Outturn
<b>Ministry of Defence</b>			
<b>Departmental Expenditure Limit</b>			
Resource	43,410,407	43,807,394	39,847,790
Capital	21,753,906	19,196,726	20,304,031
<b>Annually Managed Expenditure</b>			
Resource	1,928,087	1,928,088	-13,855,977
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	45,338,494	45,735,482	25,991,813
Capital	21,753,906	19,196,726	20,304,031
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>56,124,873</b>	<b>55,397,938</b>	<b>48,565,081</b>
<b>Security and Intelligence Agencies</b>			
<b>Departmental Expenditure Limit</b>			
Resource	4,010,665	3,518,085	3,208,600
Capital	1,369,593	1,378,780	1,156,257
<b>Annually Managed Expenditure</b>			
Resource	38,500	43,877	12,593
Capital	2,200	2,721	1,622
<b>Total Net Budget</b>			
Resource	4,049,165	3,561,962	3,221,193
Capital	1,371,793	1,381,501	1,157,879
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>4,672,164</b>	<b>4,504,201</b>	<b>3,849,831</b>
<b>Foreign, Commonwealth and Development Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	7,885,962	7,747,815	6,896,318
Capital	2,758,701	3,588,237	2,151,635
<b>Annually Managed Expenditure</b>			
Resource	520,700	852,733	485,362
Capital	420,000	433,000	289,500
<b>Total Net Budget</b>			
Resource	8,406,662	8,600,548	7,381,680
Capital	3,178,701	4,021,237	2,441,135
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>11,740,959</b>	<b>10,465,944</b>	<b>9,635,371</b>
<b>Department for Levelling Up, Housing and Communities</b>			
<b>Departmental Expenditure Limits - Housing and Communities</b>			
Resource	3,465,605	3,462,390	3,863,640
Capital	7,157,829	7,124,095	6,817,765
<b>Departmental Expenditure Limit - Local Government</b>			
Resource	11,337,390	9,604,975	11,772,149
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	24,223,628	22,642,979	10,801,365
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	39,026,623	35,710,344	26,437,154
Capital	7,157,829	7,124,095	6,817,765
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>32,044,883</b>	<b>29,426,211</b>	<b>22,034,024</b>

**Table 2 Supply Estimates by department**

	£'000		
	2024-25 Plans	2023-24 † Provisions	2022-23 † †† Outturn
<b>Department for Culture, Media and Sport</b>			
<b>Departmental Expenditure Limits</b>			
Resource	1,610,557	1,775,629	2,141,369
Capital	630,647	603,687	596,228
<b>Annually Managed Expenditure</b>			
Resource	4,671,141	4,374,044	3,836,983
Capital	960,291	889,731	262,065
<b>Total Net Budget</b>			
Resource	6,281,698	6,149,673	5,978,352
Capital	1,590,938	1,493,418	858,293
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>6,142,105</b>	<b>6,152,764</b>	<b>6,303,252</b>
<b>Department for Science, Innovation and Technology</b>			
<b>Departmental Expenditure Limit</b>			
Resource	605,903	688,095	-
Capital	13,848,888	12,610,103	-
<b>Annually Managed Expenditure</b>			
Resource	251,149	425,630	-
Capital	72	-	-
<b>Total Net Budget</b>			
Resource	857,052	1,113,725	-
Capital	13,848,960	12,610,103	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>16,543,008</b>	<b>15,550,889</b>	-
<b>Department for Transport</b>			
<b>Departmental Expenditure Limit</b>			
Resource	17,380,983	20,347,544	16,876,780
Capital	19,948,882	22,150,729	20,537,039
<b>Annually Managed Expenditure</b>			
Resource	4,973,022	4,993,738	3,721,262
Capital	-101,402	82,987	-112,306
<b>Total Net Budget</b>			
Resource	22,354,005	25,341,282	20,598,042
Capital	19,847,480	22,233,716	20,424,733
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>31,878,073</b>	<b>36,850,311</b>	<b>29,052,354</b>
<b>Department for Energy Security and Net Zero</b>			
<b>Departmental Expenditure Limit</b>			
Resource	2,912,883	2,798,310	-
Capital	8,298,859	5,909,567	-
<b>Annually Managed Expenditure</b>			
Resource	40,399,321	352,196	-
Capital	215,030	118,099	-
<b>Total Net Budget</b>			
Resource	43,312,204	3,150,506	-
Capital	8,513,889	6,027,666	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>12,597,172</b>	<b>17,157,538</b>	-



**Table 2 Supply Estimates by department**

	£'000		
	2024-25 Plans	2023-24 † Provisions	2022-23 † †† Outturn
<b>Department for Environment, Food and Rural Affairs</b>			
<b>Departmental Expenditure Limit</b>			
Resource	4,632,872	5,381,611	4,632,934
Capital	2,759,421	2,112,646	1,483,708
<b>Annually Managed Expenditure</b>			
Resource	-523,455	1,747,505	-449,687
Capital	56,697	31,355	9,084
<b>Total Net Budget</b>			
Resource	4,109,417	7,129,116	4,183,247
Capital	2,816,118	2,144,001	1,492,792
<b>Non-Budget Expenditure</b>	<b>10,000</b>	<b>210,000</b>	<b>79</b>
<b>Net Cash Requirement</b>	<b>7,841,378</b>	<b>7,418,027</b>	<b>5,914,173</b>
<b>Department for Business and Trade</b>			
<b>Departmental Expenditure Limit</b>			
Resource	1,592,969	1,966,880	16,167,239
Capital	1,238,716	1,397,037	16,921,668
<b>Annually Managed Expenditure</b>			
Resource	-8,192	950,594	-95,344,017
Capital	796,000	-92,850	1,270,543
<b>Total Net Budget</b>			
Resource	1,584,777	2,917,474	-79,176,778
Capital	2,034,716	1,304,187	18,192,211
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>10,069,299</b>	<b>10,389,617</b>	<b>65,235,227</b>
<b>HM Land Registry</b>			
<b>Departmental Expenditure Limit</b>			
Resource	413,617	434,270	395,140
Capital	59,100	50,200	47,582
<b>Annually Managed Expenditure</b>			
Resource	12,000	19,000	-9,006
Capital	-	-	894
<b>Total Net Budget</b>			
Resource	425,617	453,270	386,134
Capital	59,100	50,200	48,476
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>450,007</b>	<b>479,470</b>	<b>423,186</b>
<b>Department for Work and Pensions</b>			
<b>Departmental Expenditure Limit</b>			
Resource	8,047,093	8,838,249	8,459,214
Capital	522,387	640,634	403,979
<b>Annually Managed Expenditure</b>			
Resource	145,245,795	136,179,500	109,796,510
Capital	575,617	381,815	133,307
<b>Total Net Budget</b>			
Resource	153,292,888	145,017,749	118,255,724
Capital	1,098,004	1,022,449	537,286
<b>Non-Budget Expenditure</b>	<b>2,003,173</b>	<b>5,146,860</b>	<b>4,869,429</b>
<b>Net Cash Requirement</b>	<b>156,895,303</b>	<b>151,345,267</b>	<b>126,011,587</b>

Table 2 Supply Estimates by department

	£'000		
	2024-25 Plans	2023-24 † Provisions	2022-23 † †† Outturn
<b>HM Revenue and Customs</b>			
<b>Departmental Expenditure Limit</b>			
Resource	5,325,920	6,460,934	6,069,208
Capital	507,506	751,178	556,400
<b>Annually Managed Expenditure</b>			
Resource	15,396,488	14,327,021	12,534,958
Capital	260	20,109	1
<b>Total Net Budget</b>			
Resource	20,722,408	20,787,955	18,604,166
Capital	507,766	771,287	556,401
<b>Non-Budget Expenditure</b>	-	<b>200,000</b>	-
<b>Net Cash Requirement</b>	<b>21,234,562</b>	<b>21,432,638</b>	<b>18,816,467</b>
<b>HM Treasury</b>			
<b>Departmental Expenditure Limit</b>			
Resource	328,840	392,199	308,957
Capital	17,068	7,252	7,064
<b>Annually Managed Expenditure</b>			
Resource	51,171,752	63,889,250	132,471,323
Capital	58,188,594	44,284,404	3,083,563
<b>Total Net Budget</b>		-	
Resource	51,500,592	64,281,449	132,780,280
Capital	58,205,662	44,291,656	3,090,627
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>60,433,674</b>	<b>52,397,630</b>	<b>10,431,947</b>
<b>Cabinet Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	961,383	1,095,104	815,117
Capital	395,252	648,015	422,815
<b>Annually Managed Expenditure</b>			
Resource	216,300	296,968	54,494
Capital	30,000	30,050	-
<b>Total Net Budget</b>			
Resource	1,177,683	1,392,072	869,611
Capital	425,252	678,065	422,815
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,726,835</b>	<b>2,218,818</b>	<b>1,188,911</b>
<b>Scotland Office and Office of the Advocate General</b>			
<b>Departmental Expenditure Limit</b>			
Resource	13,577	14,223	12,686
Capital	50	450	35
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	13,577	14,223	12,686
Capital	50	450	35
<b>Non-Budget Expenditure</b>	<b>48,260,140</b>	<b>46,525,189</b>	<b>42,352,198</b>
<b>Net Cash Requirement</b>	<b>48,273,551</b>	<b>46,539,633</b>	<b>42,363,969</b>

**Table 2 Supply Estimates by department**

	£'000		
	2024-25 Plans	2023-24 † Provisions	2022-23 † †† Outturn
<b>Wales Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	5,822	5,896	5,320
Capital	30	-1,016	39
<b>Annually Managed Expenditure</b>			
Resource	-	20	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,822	5,916	5,320
Capital	30	-1,016	39
<b>Non-Budget Expenditure</b>	<b>22,813,160</b>	<b>22,108,858</b>	<b>19,687,123</b>
<b>Net Cash Requirement</b>	<b>22,818,920</b>	<b>22,114,647</b>	<b>19,692,342</b>
<b>Northern Ireland Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	47,989	43,021	39,649
Capital	2,055	10,157	413
<b>Annually Managed Expenditure</b>			
Resource	6,201	2,001	378
Capital	-	<b>1,172</b>	-
<b>Total Net Budget</b>			
Resource	54,190	45,022	40,027
Capital	2,055	11,329	413
<b>Non-Budget Expenditure</b>	<b>23,933,312</b>	<b>23,954,365</b>	<b>19,755,000</b>
<b>Net Cash Requirement</b>	<b>24,090,203</b>	<b>24,317,708</b>	<b>19,790,404</b>
<b>National Savings and Investments</b>			
<b>Departmental Expenditure Limit</b>			
Resource	247,672	194,093	166,079
Capital	10,560	66,016	11,454
<b>Annually Managed Expenditure</b>			
Resource	700	700	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	248,372	194,793	166,079
Capital	10,560	66,016	11,454
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>254,936</b>	<b>259,813</b>	<b>169,107</b>
<b>Charity Commission</b>			
<b>Departmental Expenditure Limit</b>			
Resource	31,519	32,254	32,089
Capital	5,274	2,250	2,676
<b>Annually Managed Expenditure</b>			
Resource	-	200	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	31,519	32,454	32,089
Capital	5,274	2,250	2,676
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>33,132</b>	<b>32,637</b>	<b>31,498</b>

**Table 2 Supply Estimates by department**

	£'000		
	2024-25 Plans	2023-24 † Provisions	2022-23 † †† Outturn
<b>Competition and Markets Authority</b>			
<b>Departmental Expenditure Limit</b>			
Resource	137,736	131,662	115,349
Capital	8,120	12,993	6,528
<b>Annually Managed Expenditure</b>			
Resource	22,000	22,000	-8,979
Capital	2,000	2,000	-173
<b>Total Net Budget</b>			
Resource	159,736	153,662	106,370
Capital	10,120	14,993	6,355
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>136,399</b>	<b>136,242</b>	<b>113,701</b>
<b>The Statistics Board</b>			
<b>Departmental Expenditure Limit</b>			
Resource	389,479	371,971	352,376
Capital	22,098	23,827	35,678
<b>Annually Managed Expenditure</b>			
Resource	2,300	1,600	-3,928
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	391,779	373,571	348,448
Capital	22,098	23,827	35,678
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>396,383</b>	<b>382,281</b>	<b>352,540</b>
<b>Office for Standards in Education, Children's Services and Skills</b>			
<b>Departmental Expenditure Limit</b>			
Resource	157,558	155,710	149,844
Capital	53,733	4,350	5,910
<b>Annually Managed Expenditure</b>			
Resource	-53	82	-161
Capital	883	400	-
<b>Total Net Budget</b>			
Resource	157,505	155,792	149,683
Capital	54,616	4,750	5,910
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>154,288</b>	<b>153,961</b>	<b>151,509</b>
<b>Office for Qualifications and Examinations Regulation</b>			
<b>Departmental Expenditure Limit</b>			
Resource	30,016	30,697	28,376
Capital	2,910	805	640
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	30,016	30,697	28,376
Capital	2,910	805	640
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>32,174</b>	<b>30,689</b>	<b>28,330</b>

**Table 2 Supply Estimates by department**

	£'000		
	2024-25 Plans	2023-24 † Provisions	2022-23 † †† Outturn
<b>Food Standards Agency</b>			
<b>Departmental Expenditure Limit</b>			
Resource	117,028	116,906	116,904
Capital	11,528	13,479	11,457
<b>Annually Managed Expenditure</b>			
Resource	9,603	9,603	9,603
Capital	-	40	-
<b>Total Net Budget</b>			
Resource	126,631	126,509	126,507
Capital	11,528	13,519	11,457
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>122,807</b>	<b>130,033</b>	<b>126,337</b>
<b>The National Archives</b>			
<b>Departmental Expenditure Limit</b>			
Resource	47,168	49,622	46,176
Capital	6,900	3,565	5,296
<b>Annually Managed Expenditure</b>			
Resource	-	50	-5
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	47,168	49,672	46,171
Capital	6,900	3,565	5,296
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>45,923</b>	<b>45,866</b>	<b>45,362</b>
<b>United Kingdom Supreme Court</b>			
<b>Departmental Expenditure Limit</b>			
Resource	4,769	4,773	2,005
Capital	2,143	4,065	704
<b>Annually Managed Expenditure</b>			
Resource	1,000	1,000	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,769	5,773	2,005
Capital	2,143	4,065	704
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>5,462</b>	<b>7,388</b>	<b>3,724</b>
<b>Government Actuary's Department</b>			
<b>Departmental Expenditure Limit</b>			
Resource	1	635	-792
Capital	350	9,850	167
<b>Annually Managed Expenditure</b>			
Resource	50	30	-79
Capital	100	400	7
<b>Total Net Budget</b>			
Resource	51	665	-871
Capital	450	10,250	174
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>974</b>	<b>9,503</b>	<b>-1,754</b>

**Table 2 Supply Estimates by department**

	£'000		
	2024-25 Plans	2023-24 † Provisions	2022-23 † †† Outturn
<b>Office of Gas and Electricity Markets</b>			
<b>Departmental Expenditure Limit</b>			
Resource	52,341	38,383	-57,936
Capital	4,801	2,760	2,163
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	52,341	38,383	-57,936
Capital	4,801	2,760	2,163
<b>Non-Budget Expenditure</b>	-	1	-
<b>Net Cash Requirement</b>	<b>70,395</b>	<b>29,372</b>	<b>-32,368</b>
<b>Office of Rail and Road</b>			
<b>Departmental Expenditure Limit</b>			
Resource	1	2	3
Capital	720	1,620	450
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1	2	3
Capital	720	1,620	450
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,000</b>	<b>4,000</b>	<b>2,060</b>
<b>Water Services Regulation Authority</b>			
<b>Departmental Expenditure Limit</b>			
Resource	160	161	173
Capital	650	936	3,009
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	160	161	173
Capital	650	936	3,009
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>13,810</b>	<b>11,097</b>	<b>3,080</b>
<b>Export Credits Guarantee Department</b>			
<b>Departmental Expenditure Limit</b>			
Resource	2	2	-
Capital	2,510	2,340	1,002
<b>Annually Managed Expenditure</b>			
Resource	1,703,587	1,433,343	-302,951
Capital	1,005,402	1,035,967	129,317
<b>Total Net Budget</b>	-		
Resource	1,703,589	1,433,345	-302,951
Capital	1,007,912	1,038,307	130,319
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,801,895</b>	<b>1,672,891</b>	<b>-181,217</b>

**Table 2 Supply Estimates by department**

	£'000		
	2024-25 Plans	2023-24 † Provisions	2022-23 † †† Outturn
<b>Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England</b>			
<b>Departmental Expenditure Limit</b>			
Resource	42,777	41,922	40,337
Capital	11,748	11,748	1,858
<b>Annually Managed Expenditure</b>			
Resource	600	783	11
Capital	384	380	66
<b>Total Net Budget</b>			
Resource	43,377	42,705	40,348
Capital	12,132	12,128	1,924
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>43,565</b>	<b>42,933</b>	<b>39,187</b>
<b>House of Lords</b>			
<b>Departmental Expenditure Limit</b>			
Resource	163,669	161,062	146,316
Capital	35,617	42,149	65,636
<b>Annually Managed Expenditure</b>			
Resource	1	12,101	40,495
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	163,670	173,163	186,811
Capital	35,617	42,149	65,636
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>187,095</b>	<b>190,383</b>	<b>190,994</b>
<b>House of Commons: Members</b>			
<b>Departmental Expenditure Limit</b>			
Resource	19,991	19,351	17,438
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	19,991	19,351	17,438
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>19,969</b>	<b>19,330</b>	<b>17,287</b>
<b>Crown Estate Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,368	2,366	2,365
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,368	2,366	2,365
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,357</b>	<b>2,357</b>	<b>2,357</b>

**Table 2 Supply Estimates by department**

	£'000		
	2024-25 Plans	2023-24 † Provisions	2022-23 † †† Outturn
<b>Armed Forces Pension and Compensation Schemes</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	5,240,271	5,177,658	8,502,129
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,240,271	5,177,658	8,502,129
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,804,671</b>	<b>2,021,967</b>	<b>1,316,796</b>
<b>Foreign, Commonwealth and Development Office: Overseas Superannuation</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	23,000	26,000	11,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	23,000	26,000	11,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>38,325</b>	<b>42,000</b>	<b>45,600</b>
<b>National Health Service Pension Scheme</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	14,427,636	18,075,405	46,699,703
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	14,427,636	18,075,405	46,699,703
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-4,719,777</b>	<b>-3,442,595</b>	<b>-4,325,191</b>
<b>Teachers' Pensions Scheme (England and Wales)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	9,257,552	10,982,187	22,064,486
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	9,257,552	10,982,187	22,064,486
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,069,514</b>	<b>2,093,896</b>	<b>1,727,572</b>



**Table 2 Supply Estimates by department**

	£'000		
	2024-25 Plans	2023-24 † Provisions	2022-23 † †† Outturn
<b>UK Atomic Energy Authority Pension Schemes</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	224,300	278,881	240,901
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	224,300	278,881	240,901
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>230,700</b>	<b>292,704</b>	<b>225,007</b>
<b>Ministry of Justice: Judicial Pensions Scheme</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	174,075	210,447	-55,862
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	174,075	210,447	-55,862
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-97,333</b>	<b>-64,953</b>	<b>-126,212</b>
<b>Cabinet Office: Civil Superannuation</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	9,913,000	10,061,000	14,962,818
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	9,913,000	10,061,000	14,962,818
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,235,000</b>	<b>1,152,500</b>	<b>846,921</b>
<b>Royal Mail Statutory Pension Scheme</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,516,000	1,279,000	693,204
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,516,000	1,279,000	693,204
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,975,000</b>	<b>1,762,000</b>	<b>1,506,971</b>

**Table 2 Supply Estimates by department**

£'000

	2024-25 Plans	2023-24 † Provisions	2022-23 † †† Outturn
<b>Total (Supply Estimates presented by HM Treasury)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	397,026,534	411,557,745	358,993,232
Capital	102,792,210	99,256,830	89,777,431
<b>Annually Managed Expenditure</b>			
Resource	342,449,356	300,359,428	182,822,113
Capital	99,072,527	81,854,833	29,923,051
<b>Total Net Budget</b>			
Resource	739,475,890	711,917,173	541,815,345
Capital	201,864,737	181,111,663	119,700,482
<b>Total Non-Budget Expenditure</b>	97,019,785	98,145,273	86,663,829
<b>Total Net cash requirement</b>	<b>849,425,363</b>	<b>830,669,340</b>	<b>706,353,172</b>

**Supply Estimates presented elsewhere ††††****House of Commons: Administration**

<b>Departmental Expenditure Limit</b>			
Resource	421,493	422,526	375,624
Capital	165,490	145,892	115,682
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	421,493	422,526	375,624
Capital	165,490	145,892	115,682
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>527,983</b>	<b>487,433</b>	<b>407,595</b>

**Parliamentary Works Grant**

<b>Departmental Expenditure Limit</b>			
Resource	82,300	80,000	77,000
Capital	1,000	500	5,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	82,300	80,000	77,000
Capital	1,000	500	5,000
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>83,300</b>	<b>80,500</b>	<b>82,000</b>

**National Audit Office**

<b>Departmental Expenditure Limit</b>			
Resource	101,900	94,800	83,084
Capital	4,300	3,200	8,352
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	101,900	94,800	83,084
Capital	4,300	3,200	8,352
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>101,500</b>	<b>94,434</b>	<b>85,343</b>

**Table 2 Supply Estimates by department**

	£'000		
	2024-25 Plans	2023-24 † Provisions	2022-23 † †† Outturn
<b>Electoral Commission</b>			
<b>Departmental Expenditure Limit</b>			
Resource	45,706	30,669	25,134
Capital	2,211	1,455	812
<b>Annually Managed Expenditure</b>			
Resource	50	50	-161
Capital	100	100	-
<b>Total Net Budget</b>			
Resource	45,756	30,719	24,973
Capital	2,311	1,555	812
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>46,467</b>	<b>31,197</b>	<b>22,489</b>
<b>Independent Parliamentary Standards Authority</b>			
<b>Departmental Expenditure Limit</b>			
Resource	259,850	250,116	232,804
Capital	271	523	47
<b>Annually Managed Expenditure</b>			
Resource	150	150	40
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	260,000	250,266	232,844
Capital	271	523	47
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>259,597</b>	<b>250,112</b>	<b>230,755</b>
<b>Local Government Boundary Commission for England</b>			
<b>Departmental Expenditure Limit</b>			
Resource	2,769	2,633	2,305
Capital	50	50	97
<b>Annually Managed Expenditure</b>			
Resource	10	10	-11
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,779	2,643	2,294
Capital	50	50	97
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,749</b>	<b>2,599</b>	<b>2,305</b>

**Table 2 Supply Estimates by department**

£'000

	2024-25 Plans	2023-24 † Provisions	2022-23 † †† Outturn
<b>Total (Supply Estimates presented elsewhere)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	914,018	880,744	795,951
Capital	173,322	151,620	129,990
<b>Annually Managed Expenditure</b>			
Resource	210	210	-132
Capital	100	100	-
<b>Total Net Budget</b>			
Resource	914,228	880,954	795,819
Capital	173,422	151,720	129,990
<b>Total Non-Budget Expenditure</b>	-	-	-
<b>Total Net cash requirement</b>	1,021,596	946,275	830,487

**Grand Total**

<b>Departmental Expenditure Limit</b>			
Resource	397,940,552	412,438,489	359,789,183
Capital	102,965,532	99,408,450	89,907,421
<b>Annually Managed Expenditure</b>			
Resource	342,449,566	300,359,638	182,821,981
Capital	99,072,627	81,854,933	29,923,051
<b>Total Net Budget</b>			
Resource	740,390,118	712,798,127	542,611,164
Capital	202,038,159	181,263,383	119,830,472
<b>Total Non-Budget Expenditure</b>	97,019,785	98,145,273	86,663,829
<b>Total Net cash requirement</b>	850,446,959	831,615,615	707,183,659

† Figures for 2022-23 outturn and 2023-24 provision are adjusted for transfer, classification and machinery of government changes to reflect the 2024-25 Estimate structure. However, at the time of preparation of this booklet the Outturn for the functions of the former Department for Business, Enterprise and Industrial Strategy had not been fully re-allocated to the new departments. The final Outturn will be shown in a future edition of the Public Expenditure Statistical Analyses (PESA).

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

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

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

**Table 3 Resource Departmental Expenditure Limits 2024-25**

	£'000		
	Voted	Non-Voted	Total
<b>Department †</b>			
Department of Health and Social Care	158,270,901	29,365,285	187,636,186
Department for Education ††	60,934,017	35,835,798	96,769,815
Home Office	16,057,049	-	16,057,049
National Crime Agency	665,938	-	665,938
Ministry of Justice	10,910,924	165,554	11,076,478
Crown Prosecution Service	753,568	-	753,568
Serious Fraud Office	59,819	-	59,819
HM Procurator General and Treasury Solicitor	11,786	-	11,786
Ministry of Defence	43,410,407	-	43,410,407
Security and Intelligence Agencies	4,010,665	-	4,010,665
Foreign, Commonwealth and Development Office	7,885,962	286,000	8,171,962
Department for Levelling Up, Housing and Communities - Housing and Communities	3,465,605	103,211	3,568,816
Department for Levelling Up, Housing and Communities - Local Government	11,337,390	-	11,337,390
Department for Culture, Media and Sport	1,610,557	-	1,610,557
Department for Science, Innovation and Technology	605,903	-	605,903
Department for Transport	17,380,983	18,257	17,399,240
Department for Energy Security and Net Zero	2,912,883	-1,298,852	1,614,031
Department for Environment, Food and Rural Affairs	4,632,872	-	4,632,872
Department for Business and Trade	1,592,969	-	1,592,969
HM Land Registry	413,617	-	413,617
Department for Work and Pensions	8,047,093	454,604	8,501,697
HM Revenue and Customs	5,325,920	233,000	5,558,920
HM Treasury	328,840	2,348	331,188
Cabinet Office	961,383	-	961,383
Scotland Office and Office of the Advocate General	13,577	-	13,577
Wales Office	5,822	-	5,822
Northern Ireland Office	47,989	7,775	55,764
Scottish Government	-	25,772,480	25,772,480
Welsh Government	-	17,428,287	17,428,287
Northern Ireland Executive	-	15,922,990	15,922,990
National Savings and Investments	247,672	-	247,672
Charity Commission	31,519	-	31,519
Competition and Markets Authority	137,736	-	137,736
The Statistics Board	389,479	-	389,479
Office for Standards in Education, Children's Services and Skills	157,558	-	157,558
Office of Qualifications and Examinations Regulation	30,016	-	30,016
Food Standards Agency	117,028	-	117,028
The National Archives	47,168	-	47,168
United Kingdom Supreme Court	4,769	3,000	7,769
Government Actuary's Department	1	-	1
Office of Gas and Electricity Markets	52,341	-	52,341
Office of Rail and Road	1	-	1
Water Services Regulation Authority	160	-	160
Export Credits Guarantee Department	2	-	2
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	42,777	216	42,993
House of Lords	163,669	-	163,669
House of Commons: Members	19,991	-	19,991
<b>Sub-total Central Government</b>	<b>363,096,326</b>	<b>124,299,953</b>	<b>487,396,279</b>

**Table 3 Resource Departmental Expenditure Limits 2024-25**

	£'000		
	Voted	Non-Voted	Total
<b>Independent entities †††</b>			
House of Commons: Administration	421,493	-	421,493
Parliamentary Works Grant	82,300	-	82,300
National Audit Office	101,900	330	102,230
Electoral Commission	45,706	251	45,957
Independent Parliamentary Standards Authority	259,850	-	259,850
Local Government Boundary Commission for England	2,769	-	2,769
<b>Sub-total independent entities</b>	<b>914,018</b>	<b>581</b>	<b>914,599</b>
<b>Total</b>	<b>364,010,344</b>	<b>124,300,534</b>	<b>488,310,878</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 2024-25**

£'000

	Voted	Non-Voted	Total
<b>Department</b>			
Department of Health and Social Care	3,126,312	-	3,126,312
Department for Education	562,443	-	562,443
Home Office	365,726	-	365,726
National Crime Agency	38,412	-	38,412
Ministry of Justice	520,936	-	520,936
Crown Prosecution Service	45,942	-	45,942
Serious Fraud Office	10,255	-	10,255
HM Procurator General and Treasury Solicitor	11,512	-	11,512
Ministry of Defence	2,042,046	-	2,042,046
Security and Intelligence Agencies	766,199	-	766,199
Foreign, Commonwealth and Development Office	353,173	-	353,173
Department for Levelling Up, Housing and Communities - Housing and Communities	333,665	-	333,665
Department for Culture, Media and Sport	202,580	-	202,580
Department for Science, Innovation and Technology	173,956	-	173,956
Department for Transport	371,432	34	371,466
Department for Energy Security and Net Zero	343,395	-	343,395
Department for Environment, Food and Rural Affairs	961,930	-	961,930
Department for Business and Trade	355,277	-	355,277
Department for Work and Pensions	936,428	-	936,428
HM Revenue and Customs	1,030,650	53,966	1,084,616
HM Treasury	329,574	-	329,574
Cabinet Office	554,112	-	554,112
Scotland Office and Office of the Advocate General	13,164	-	13,164
Wales Office	5,761	-	5,761
Northern Ireland Office	20,222	-	20,222
National Savings and Investments	247,672	-	247,672
Charity Commission	31,519	-	31,519
Competition and Markets Authority	32,721	-	32,721
Office for Standards in Education, Children's Services and Skills	22,017	-	22,017
Office of Qualifications and Examinations Regulation	15,887	-	15,887
Food Standards Agency	117,028	-	117,028
The National Archives	10,858	-	10,858
United Kingdom Supreme Court	1,117	-	1,117
Government Actuary's Department	1	-	1
Office of Gas and Electricity Markets	8,131	-	8,131
Office of Rail and Road	1	-	1
Water Services Regulation Authority	160	-	160
Export Credits Guarantee Department	2	-	2
<b>Total</b>	<b>13,962,216</b>	<b>54,000</b>	<b>14,016,216</b>

**Table 5 Capital Departmental Expenditure Limits 2024-25**

	£'000		
	Voted	Non-Voted	Total
<b>Department †</b>			
Department of Health and Social Care	12,655,707	-	12,655,707
Department for Education ††	4,911,024	1,184,196	6,095,220
Home Office	931,136	-	931,136
National Crime Agency	108,971	-	108,971
Ministry of Justice	1,504,451	-	1,504,451
Crown Prosecution Service	12,490	-	12,490
Serious Fraud Office	33,007	-	33,007
HM Procurator General and Treasury Solicitor	2,676	-	2,676
Ministry of Defence	21,753,906	-	21,753,906
Security and Intelligence Agencies	1,369,593	-	1,369,593
Foreign, Commonwealth and Development Office	2,758,701	-	2,758,701
Department for Levelling Up, Housing and Communities - Housing and Communities	7,157,829	-	7,157,829
Department for Culture, Media and Sport	630,647	-	630,647
Department for Science, Innovation and Technology	13,848,888	-2,125	13,846,763
Department for Transport	19,948,882	-	19,948,882
Department for Energy Security and Net Zero	8,298,859	-	8,298,859
Department for Environment, Food and Rural Affairs	2,759,421	-	2,759,421
Department for Business and Trade	1,238,716	-	1,238,716
HM Land Registry	59,100	-	59,100
Department for Work and Pensions	522,387	57,000	579,387
HM Revenue and Customs	507,506	-	507,506
HM Treasury	17,068	-	17,068
Cabinet Office	395,252	-	395,252
Scotland Office and Office of the Advocate General	50	-	50
Wales Office	30	-	30
Northern Ireland Office	2,055	-	2,055
Scottish Government	-	5,629,780	5,629,780
Welsh Government	-	3,157,444	3,157,444
Northern Ireland Executive	-	1,960,765	1,960,765
National Savings and Investments	10,560	-	10,560
Charity Commission	5,274	-	5,274
Competition and Markets Authority	8,120	-	8,120
The Statistics Board	22,098	-	22,098
Office for Standards in Education, Children's Services and Skills	53,733	-	53,733
Office of Qualifications and Examinations Regulation	2,910	-	2,910
Food Standards Agency	11,528	-	11,528
The National Archives	6,900	-	6,900
United Kingdom Supreme Court	2,143	-	2,143
Government Actuary's Department	350	-	350
Office of Gas and Electricity Markets	4,801	-	4,801
Office of Rail and Road	720	-	720
Water Services Regulation Authority	650	-	650
Export Credits Guarantee Department	2,510	-	2,510
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	11,748	-	11,748
House of Lords	35,617	-	35,617
<b>Sub-total Central Government</b>	<b>101,608,014</b>	<b>11,987,060</b>	<b>113,595,074</b>



**Table 5 Capital Departmental Expenditure Limits 2024-25**

	£'000		
	Voted	Non-Voted	Total
<b>Independent entities †††</b>			
House of Commons: Administration	165,490	-	165,490
Parliamentary Works Grant	1,000	-	1,000
National Audit Office	4,300	-	4,300
Electoral Commission	2,211	-	2,211
Independent Parliamentary Standards Authority	271	-	271
Local Government Boundary Commission for England	50	-	50
<b>Sub-total independent entities</b>	<b>173,322</b>	<b>-</b>	<b>173,322</b>
<b>Total</b>	<b>101,781,336</b>	<b>11,987,060</b>	<b>113,768,396</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.

# **Section 6.**

## **Individual Main Estimates**

---



# Department of Health and Social Care

## INTRODUCTION

1. The Parliamentary Estimate for 2024-25 consolidates Arm's Length Bodies (ALBs) under Section 4A of the Government Resources and Accounts Act 2000.
  - a. The Department's Resource Accounting Boundary includes all bodies categorised as "Central government" by the Office for National Statistics. This means that the expenditure of bodies including, NHS Trusts, NHS Foundation Trusts and Executive ALBs are included in the Estimate.
  - b. The Estimate includes the budgeting boundaries, Resource and Capital Expenditure Limits and Resource and Capital Annually Managed Expenditure.
2. Given that all bodies within the Department of Health and Social Care Group are included in the Estimate, expenditure has been categorised into the following sectors:
  - a. NHS England. Estimate section A records the net expenditure of this sector, NHS England administration, programme and capital expenditure including the expenditure of Integrated Care Boards.
  - b. NHS Providers expenditure. This Estimate section records the net position of this sector.
  - c. DHSC Administration and Programme expenditure which includes all DHSC administration expenditure and programme expenditure on items such as European Economic Area Medical Costs.
  - d. Local Authorities including revenue programme Public Health funding.
  - e. Executive Agencies which includes the administration, programme and capital expenditure of the UK Health Security Agency and the Medicines and Healthcare Products Regulatory Agency.
  - f. Special Health Authorities which includes administration, programme and capital expenditure. A full list of Special Health Authorities is provided in Part III Note D.
  - g. Non Departmental Public Bodies. This Estimate section records the net position of this sector. This includes administration, programme and capital expenditure. A full list of Non Departmental Public Bodies is provided in Part III Note D.
  - h. Arm's Length and Other Bodies. This includes the Department of Health and Social Care owned companies and bodies which are not within the classifications of Estimate lines A to G.
  - i. The Department receives a proportion of National Insurance Contributions (NICs) as set out in the Social Security Act 1992. This receipt is treated as financing. As the authority for any spending financed by NICs is provided for in legislation, the proportion of NHS England costs funded by NICs is reported as non-voted DEL.
3. Expenditure that scores against the Annually Managed Expenditure control, such as provisions, certain impairments and Credit Guarantee Finance is set out in sections J to O.
4. The figures in the Estimate are based on the forecast consolidated income and expenditure position for each sector, after elimination of the forecast level of transactions between bodies within the DHSC Group.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	158,270,901,000	29,365,285,000	187,636,186,000
Capital	12,655,707,000	-	12,655,707,000
<b>Annually Managed Expenditure</b>			
Resource	10,880,000,000	-	10,880,000,000
Capital †	942,600,000	-	942,600,000
<b>Total Net Budget</b>			
Resource	169,150,901,000	29,365,285,000	198,516,186,000
Capital	13,598,307,000	-	13,598,307,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	173,199,047,000		

Amounts required in the year ending 31 March 2025 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 (DHSC) and other designated bodies, including NHS England (including Integrated Care Boards), 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 and expenditure incurred in relation to life sciences.

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.

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

**PART I: EXPENDITURE AND AMBIT**

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 including for 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 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 Arm's Length Bodies (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.

**PART I: EXPENDITURE AND AMBIT**

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.

**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 DHSC and other designated bodies, including 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.

Expenditure for compensation payments.

Income arising from:

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

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

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
<b>Departmental Expenditure Limit</b>			
Resource	158,270,901,000	67,957,881,000	<b>90,313,020,000</b>
Capital	12,655,707,000	5,439,510,000	<b>7,216,197,000</b>
<b>Annually Managed Expenditure</b>			
Resource	10,880,000,000	4,896,000,000	<b>5,984,000,000</b>
Capital	942,600,000	47,520,000	<b>895,080,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>173,199,047,000</b>	<b>76,164,147,000</b>	<b>97,034,900,000</b>

† £ 837,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £837,000,000 capital AME spending, supporting the service provided for under section L of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2025.

## PART II: SUBHEAD DETAIL

	2024-25 Plans							2023-24 Plans				
	Resources			Programme				Capital		Resources		Capital
	Administration		Total	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	Gross	Income										
1	2	3	4	5	6	7	8	9	10	11	12	
<b>Departmental Expenditure Limit (DEL)</b>												
<b>Voted expenditure</b>												
A NHS England (net)	2,125,508	-	2,125,508	32,154,027	-	32,154,027	34,279,535	431,442	-	431,442	31,722,686	433,307
B NHS Providers (net)	-	-	-	114,022,013	-	114,022,013	114,022,013	8,058,237	-	8,058,237	111,232,097	7,926,847
C DHSC Programme and Admin expenditure	653,026	-21,873	631,153	2,346,386	-2,115,000	231,386	862,539	3,680,108	-	3,680,108	2,876,194	2,248,983
D Local Authorities (Public Health)	-	-	-	3,368,797	-	3,368,797	3,368,797	-	-	-	3,309,210	-
E Executive Agencies	145,701	-6,627	139,074	1,550,099	-320,000	1,230,099	1,369,173	103,060	-	103,060	2,235,605	32,277
F Special Health Authorities expenditure	200,931	-70,554	130,377	3,367,239	-100,000	3,267,239	3,397,616	25,900	-	25,900	3,167,691	34,312
G Non-Departmental Public Bodies (net)	100,200	-	100,200	41,767	-	41,767	141,967	13,660	-	13,660	123,213	18,920
H Arm's Length and Other Bodies (Net)	-	-	-	829,261	-	829,261	829,261	343,300	-	343,300	139,209	294,199
<b>Total voted DEL</b>	<b>3,225,366</b>	<b>-99,054</b>	<b>3,126,312</b>	<b>157,679,589</b>	<b>-2,535,000</b>	<b>155,144,589</b>	<b>158,270,901</b>	<b>12,655,707</b>	<b>-</b>	<b>12,655,707</b>	<b>154,805,905</b>	<b>10,988,845</b>
<b>Non-voted expenditure</b>												
I NHS England financed from NI contributions	-	-	-	29,365,285	-	29,365,285	29,365,285	-	-	-	29,055,511	-
<b>Total non-voted DEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,365,285</b>	<b>-</b>	<b>29,365,285</b>	<b>29,365,285</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,055,511</b>	<b>-</b>
<b>Total DEL</b>	<b>3,225,366</b>	<b>-99,054</b>	<b>3,126,312</b>	<b>187,044,874</b>	<b>-2,535,000</b>	<b>184,509,874</b>	<b>187,636,186</b>	<b>12,655,707</b>	<b>-</b>	<b>12,655,707</b>	<b>183,861,416</b>	<b>10,988,845</b>
<b>Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
J NHS England (net)	-	-	-	250,000	-	250,000	250,000	13,378	-	13,378	150,000	13,378
K NHS Providers (net)	-	-	-	2,000,000	-	2,000,000	2,000,000	-	-	-	2,000,000	-
L DHSC Programme and Admin expenditure	-	-	-	3,561,017	-	3,561,017	3,561,017	947,822	-18,600	929,222	102,162	92,223
M Special Health Authorities expenditure	-	-	-	5,003,000	-	5,003,000	5,003,000	-	-	-	-4,551,806	-
N Non-Departmental Public Bodies (net)	-	-	-	2,000	-	2,000	2,000	-	-	-	2,044	-
O Arm's Length and Other Bodies (net)	-	-	-	63,983	-	63,983	63,983	-	-	-	25,247	-
Executive Agencies	-	-	-	-	-	-	-	-	-	-	728	-
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,880,000</b>	<b>-</b>	<b>10,880,000</b>	<b>10,880,000</b>	<b>961,200</b>	<b>-18,600</b>	<b>942,600</b>	<b>-2,271,625</b>	<b>105,601</b>
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,880,000</b>	<b>-</b>	<b>10,880,000</b>	<b>10,880,000</b>	<b>961,200</b>	<b>-18,600</b>	<b>942,600</b>	<b>-2,271,625</b>	<b>105,601</b>



## PART II: SUBHEAD DETAIL

	2024-25										2023-24	
	Plans										Plans	
	Resources					Capital					Resources	Capital
	Administration		Programme			Total		Gross	Income	Net	Net	Net
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
	1	2	3	4	5	6	8	9	10	11	12	12
Voted expenditure	3,225,366	-99,054	3,126,312	168,559,589	-2,535,000	166,024,589	13,616,907	-18,600	13,598,307	152,534,280	11,094,446	
Non-voted expenditure	-	-	-	29,365,285	-	29,365,285	-	-	-	29,055,511	-	
Total for Estimate	3,225,366	-99,054	3,126,312	197,924,874	-2,535,000	195,389,874	13,616,907	-18,600	13,598,307	181,589,791	11,094,446	

£'000

**PART II: RESOURCE TO CASH RECONCILIATION**

£'000

	2024-25 Plans	2023-24 Plans	2022-23 Outturn
<b>Net Resource Requirement</b>	<b>198,516,186</b>	<b>181,589,791</b>	<b>115,122,750</b>
<b>Net Capital Requirement</b>	<b>13,598,307</b>	<b>11,094,446</b>	<b>9,868,279</b>
<b>Accruals to cash adjustments</b>	<b>-9,550,161</b>	<b>640,844</b>	<b>55,764,748</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-160,448,776	-154,081,147	-134,954,999
Add cash grant-in-aid	157,885,436	151,472,923	125,070,185
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-715,582	-1,408,353	-947,148
New provisions and adjustments to previous provisions	-12,619,367	377,421	56,380,895
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-733,987
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-167,519
Increase (+) / Decrease (-) in debtors	2,000,000	-	-214,033
Increase (-) / Decrease (+) in creditors	-	-	4,697,012
Use of provisions	4,348,128	4,280,000	6,634,342
<b>Removal of non-voted budget items</b>	<b>-29,365,285</b>	<b>-29,055,511</b>	<b>-36,266,858</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-29,365,285	-29,055,511	-36,266,858
<b>Net Cash Requirement</b>	<b>173,199,047</b>	<b>164,269,570</b>	<b>144,488,919</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
Gross Administration Costs	3,225,366	3,223,837	2,877,472
<i>Less:</i>			
Administration DEL Income	-99,054	-105,080	-94,215
<b>Net Administration Costs</b>	<b>3,126,312</b>	<b>3,118,757</b>	<b>2,783,257</b>
Gross Programme Costs	201,709,204	182,752,685	116,495,789
<i>Less:</i>			
Programme DEL Income	-2,535,000	-2,219,556	-2,440,682
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>199,174,204</b>	<b>180,533,129</b>	<b>114,055,107</b>
<b>Total Net Operating Costs</b>	<b>202,300,516</b>	<b>183,651,886</b>	<b>116,838,364</b>
<i>Of which:</i>			
Resource DEL	182,884,815	179,295,471	170,117,548
Capital DEL	3,176,853	2,194,040	1,715,358
Resource AME	15,401,848	2,162,375	-54,994,542
Capital AME	837,000	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-4,013,853	-2,194,040	-1,715,358
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	229,523	131,945	-256
<b>Total Resource Budget</b>	<b>198,516,186</b>	<b>181,589,791</b>	<b>115,122,750</b>
<i>Of which:</i>			
Resource DEL	187,636,186	183,861,416	177,094,666
Resource AME	10,880,000	-2,271,625	-61,971,916
<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>198,516,186</b>	<b>181,589,791</b>	<b>115,122,750</b>

## PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2024-25 Plans	2023-24 Plans	2022-23 Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A DHSC Programme and Admin expenditure			
Sales of Goods and Services	-21,873	-20,000	-2,419
E Executive Agencies			
Sales of Goods and Services	-6,627	-6,066	-7,615
F Special Health Authorities expenditure			
Sales of Goods and Services	-70,554	-79,014	-84,181
<b>Total Sales of Goods and Services</b>	<b>-99,054</b>	<b>-105,080</b>	<b>-94,215</b>
<b>Total Administration</b>	<b>-99,054</b>	<b>-105,080</b>	<b>-94,215</b>
<b>Programme</b>			
A DHSC Programme and Admin expenditure			
Sales of Goods and Services	-2,115,000	-1,820,000	-1,933,941
E Executive Agencies			
Sales of Goods and Services	-320,000	-300,000	-420,277
F Special Health Authorities expenditure			
Sales of Goods and Services	-100,000	-99,556	-36,488
<b>Total Sales of Goods and Services</b>	<b>-2,535,000</b>	<b>-2,219,556</b>	<b>-2,390,706</b>
<b>Total Programme</b>	<b>-2,535,000</b>	<b>-2,219,556</b>	<b>-2,390,706</b>
<b>Total Voted Resource DEL</b>	<b>-2,634,054</b>	<b>-2,324,636</b>	<b>-2,484,921</b>
<b>Total Voted Resource Income</b>	<b>-2,634,054</b>	<b>-2,324,636</b>	<b>-2,484,921</b>
<b>Voted Capital DEL</b>			
<b>Programme</b>			
A DHSC Programme and Admin expenditure			
Sales of Assets	-	-150,000	-18,750
E Executive Agencies			
Sales of Assets	-	-	-7,652
Other Grants	-	-	-49,976
F Special Health Authorities expenditure			
Sales of Assets	-	-	-5,577
<b>Total Sales of Assets</b>	<b>-</b>	<b>-150,000</b>	<b>-31,979</b>
<b>Total Other Grants</b>	<b>-</b>	<b>-</b>	<b>-49,976</b>
<b>Total Programme</b>	<b>-</b>	<b>-150,000</b>	<b>-81,955</b>
<b>Total Voted Capital DEL</b>	<b>-</b>	<b>-150,000</b>	<b>-81,955</b>
<b>Voted Capital AME</b>			
<b>Programme</b>			
L DHSC Programme and Admin expenditure			
Repayments	-18,600	-	-
<b>Total Repayments</b>	<b>-18,600</b>	<b>-</b>	<b>-</b>
<b>Total Programme</b>	<b>-18,600</b>	<b>-</b>	<b>-</b>
<b>Total Voted Capital AME</b>	<b>-18,600</b>	<b>-</b>	<b>-</b>
<b>Total Voted Capital Income</b>	<b>-18,600</b>	<b>-150,000</b>	<b>-81,955</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**

	2024-25 Plans		2023-24 Plans		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-672
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>-672</b>

**DETAILED DESCRIPTION OF CFER SOURCES****£'000**

	2024-25 Plans		2023-24 Provisions		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Miscellaneous receipts	-	-	-	-	-	-672
<b>Total</b>	-	-	-	-	-	<b>-672</b>

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:** Chris Wormald

**Executive Agency Accounting Officers:**

Dr Jenny Harries UK Health Security Agency  
Dr June Raine DBE Medicines and Healthcare Products Regulatory Agency

**ALB Accounting Officers:**

Ian Trenholm Care Quality Commission  
Wendy Farrington-Chadd Community Health Partnerships  
Dr Richard Scott Genomics England Limited  
Professor Matt Westmore Health Research Authority  
Dr Rosie Benneyworth Health Services Safety Investigation Body  
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.  
Bernie O'Reilly 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 England 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 the NHS England (formerly NHS Commissioning Board) will appoint Accountable Officers for each Integrated Care Board and any repurposed Clinical Commissioning Group.

## 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)	34,279,535	431,442	156,384,639
G	Care Quality Commission	55,338	7,500	50,921
G	Health Research Authority	22,961	5,500	27,380
G	Health Services Safety Investigations Body	5,655	-	5,655
G	Human Fertilisation and Embryology Authority	963	80	1,036
G	Human Tissue Authority	561	80	692
G	National Institute for Health and Care Excellence	56,489	500	56,338
H	Community Health Partnerships †	315,002	5,800	347
H	Genomics England Limited †	-	172,000	172,000
H	Health and Care Professions Council	-	1,500	1,500
H	NHS Property Services †	514,184	160,000	-
H	Nursing and Midwifery Council	-	4,000	4,000
H	Professional Standards Authority for Health and Social Care	75	-	75
J	NHS England (formerly NHS Commissioning Board)	250,000	13,378	-
N	Care Quality Commission	2,000	-	-
N	Health Research Authority	-	-	-
O	Community Health Partnerships †	1,200	-	-
O	NHS Property Services †	62,783	-	-
<b>Total ††</b>		<b>35,566,746</b>	<b>801,780</b>	<b>156,704,583</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 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.	1,500
The Department is bearing an insurable risk for professional indemnity or malpractice on behalf of the Human Tissue Authority.	Unquantifiable
The Department has undertaken to meet the legal costs of medical, scientific and nursing staff engaged on clinical trials approved by NHS Blood and Transplant.	Unquantifiable
The Department has undertaken to cover any damages arising from NHS Blood and Transplant clinical trials activity.	Unquantifiable
The Department has undertaken to indemnify members of its expert advisory committees: a) Advisory Committee on Dangerous Pathogens (ACDP) (and their associated Working Groups); b) New and Emerging Respiratory Virus Threats Advisory Group (NERVTAG); c) Advisory Committee on Antimicrobial Resistance and Healthcare Associated Infection (ARHAI); d) The Advisory Committee on the Safety of Blood Tissues and Organs (SaBTO).	Unquantifiable
The Department has undertaken to indemnify members of the: a) Committee for Carcinogenicity; b) Committee for Mutagenesis; c) Committee for Medical Effects of Radiation; d) Committee for Medical Aspects of Air Pollution; e) Administration of Radioactive Substances Advisory Committee. The Department would pay the legal costs and damages of any member who was personally subject to any action arising out of the business of these Committees and sub-committees of them.	-
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
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



**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
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.	14,066
Notified legal claims relating to NHS England, predominantly for contract and procurement dispute cases.	3,107
The Department holds a contingent liability relating to contracts signed between His Majesty's Government and Pfizer/BioNTech for their COVID-19 vaccine.	Unquantifiable
The Department holds a contingent liability relating to the contracts signed between His Majesty's Government and Moderna for their COVID-19 vaccine.	Unquantifiable
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.	Unquantifiable
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
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
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.	-

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
The Department holds a contingent liability relating to the interim compensation payments of the Infected Blood Inquiry.	Unquantifiable
NHS England holds a contingent liability for GP Non Reimbursable property costs.	1,907
The Department holds a contingent liability for the provision of life assurance cover for individuals transferred to the Department.	400
The department holds an indemnity provided to Oxford University for unexpected tax implication as a result of the National Institute for Health Research (NIHR) National Biosample Centre transfer to the department.	3,200
The department holds a general indemnity provided to Oxford University in relation to the National Institute for Health Research (NIHR) National Biosample Centre transfer to the department.	14,925
The Department holds a contingent liability for compensation payments due to individuals unable to be traced.	-
The Department holds an indemnity in relation to the Mpox vaccine.	Unquantifiable
Indemnity related to the relabelling of the monoclonal antibody sotrovimab as a result of a shelf life extension, which will permit the continued use of the stock.	Unquantifiable
The Department holds a contractual liability for redundancy payments.	500
The Department entered into contracts for the supply of PPE during the COVID-19 pandemic, which were found to be not suitable. Legal proceedings have been initiated against the Department for the balance of the contract and damages.	Unquantifiable
At 31 March 2023, NHS Resolution had other non-clinical contingent liabilities of £263 million (2021-22: £295 million). These related to non-clinical claims such as public and employers' liability for incidents on or after 1 April 1999, and non-clinical negligence liabilities that have transferred to the Secretary of State for Health and Social Care following the abolition of any relevant health bodies.	263,000
NHS England holds a contingent liability for possible late payment and interest penalties with HMRC.	21,000

**PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS**

<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
Section C	World Health Organization	22,000

# Department for Education

## INTRODUCTION

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

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	94,864,225,000	-	94,864,225,000
Capital	6,095,220,000	-	6,095,220,000
<b>Annually Managed Expenditure</b>			
Resource	-2,957,028,000	-	-2,957,028,000
Capital	35,951,137,000	-	35,951,137,000
<b>Total Net Budget †</b>			
Resource	91,907,197,000	-	91,907,197,000
Capital	42,046,357,000	-	42,046,357,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement</b>	<b>111,328,425,000</b>		

Amounts required in the year ending 31 March 2025 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 (EU) 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, expenditure incurred in relation to historical child migrants and wider support for families.

Curriculum, qualifications, and the inspection regime.

Schools Workforce development and reform.

Social mobility policy.

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: EXPENDITURE AND AMBIT**

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 and Technical Education, Office for Students, Social Work England, Student Loans Company Ltd, Construction Industry Training Board, Engineering Construction Industry Training Board and Oak National Academy 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.

Delivery of Government Guarantee funded policies should they be required.

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.

Provision of education in support of the wider Grenfell recovery efforts.

Delivery of teacher assessments and student qualifications including support to other government departments and Devolved Administrations.

Policy innovation and development, and leadership of the cross-government policy profession.

Governmental response to recovery following 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 its 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 further education (FE) colleges, sixth form colleges and designated institutions in England to central government. Including capital loans and loan interest, grants, recoveries and impairments.

Income arising from:

Administration and programme income in support of the Department's objectives including:

The sale of goods and services and royalty receipts by the department including publications, its Executive Agencies, its ALBs, and other partner organisations. Sale of research publications. Receipts from 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).

The regulation of the teaching and social work profession.

**PART I: EXPENDITURE AND AMBIT**

Insolvency as a result of education administration.

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

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 ALBs, 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.

Delivery of teacher assessments and student qualifications including receipts from other government departments and Devolved Administrations.

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 recovery following the 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 its ALBs.

Income to support the reclassification of FE colleges, sixth form colleges and designated institutions in England to central government. Including capital repayments and loan interest, grant income, recoveries, and impairments.

Income relating to the contractual obligations under the terms and conditions of any concession contracts.

**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.

**PART I: EXPENDITURE AND AMBIT**

Governmental response to recovery following the 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 its 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 central government, including non-cash items for provisions, interest, impairment and other expenditure associated with loans.

The Construction Industry Training Board and the Engineering Construction Industry Training Board.

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 recovery following 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 its 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 to support the reclassification of FE colleges, sixth form colleges and designated institutions in England to central government, including non-cash items for provisions, interest, impairment and other expenditure associated with loans.

Department for Education will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
<b>Departmental Expenditure Limit</b>			
Resource	94,864,225,000	41,992,173,000	<b>52,872,052,000</b>
Capital	6,095,220,000	3,167,060,000	<b>2,928,160,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-2,957,028,000	115,000,000	<b>-3,072,028,000</b>
Capital	35,951,137,000	15,492,910,000	<b>20,458,227,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>111,328,425,000</b>	<b>50,205,079,000</b>	<b>61,123,346,000</b>

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



## PART II: SUBHEAD DETAIL

	2024-25												2023-24				
	Resources						Programme						Plans				
	Administration						Total						Capital				
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Resources	Capital
1	2	3	4	5	6	7	8	9	10	11	12	8	9	10	11	12	
<b>Departmental Expenditure Limit (DEL)</b>																	
<b>Voted expenditure</b>																	
A	455,185	-16,039	439,146	220,997	-118,924	102,073	128,024	-	128,024	-	128,024	541,219	128,024	-	128,024	513,543	132,669
B	-	-	-	1,199,022	-135,074	1,063,948	1,949,048	-	1,949,048	-	1,949,048	1,063,948	1,949,048	-	1,949,048	996,724	1,931,117
C	6,693	-	6,693	5,724	-	5,724	-8,549	-	-8,549	-	-8,549	12,417	-8,549	-	-8,549	8,078	-10,653
D	-	-	-	1,406,612	-	1,406,612	110,701	-	110,701	-	110,701	1,406,612	110,701	-	110,701	819,708	157,104
E	4,026	-	4,026	12,513	-	12,513	2,222	-	2,222	-	2,222	16,539	2,222	-	2,222	16,163	2,239
F	2,843	-	2,843	51,139	-	51,139	8,877	-	8,877	-	8,877	53,982	8,877	-	8,877	49,720	5,125
G	296	-	296	14,006	-	14,006	1,005	-	1,005	-	1,005	14,302	1,005	-	1,005	14,323	-
H	49,267	-18	49,249	46,629	-	46,629	12,493	-	12,493	-	12,493	95,878	12,493	-	12,493	99,774	10,349
I	-	-	-	2,662,458	-	2,662,458	2,662,458	-	2,662,458	-	2,662,458	2,662,458	2,662,458	-	2,662,458	2,529,544	4,648
J	-	-	-	37,626,493	-	37,626,493	1,319,431	-4,689	1,314,742	-	1,314,742	37,626,493	1,319,431	-4,689	1,314,742	35,233,561	2,271,277
K	-	-	-	33,930,208	-	33,930,208	1,201,653	-17,457	1,184,196	-	1,184,196	33,930,208	1,201,653	-17,457	1,184,196	32,865,922	1,130,642
L	-	-	-	8,946,054	-34,329	8,911,725	24,553	-9,998	14,555	-	14,555	8,911,725	24,553	-9,998	14,555	23,513,573	39,563
M	-	-	-	6,734,411	-7,144	6,727,267	1,191,108	-12,782	1,178,326	-	1,178,326	6,727,267	1,191,108	-12,782	1,178,326	6,213,535	860,779
N	49,956	-	49,956	1,720,682	-	1,720,682	193,000	-	193,000	-	193,000	1,770,638	193,000	-	193,000	1,708,600	242,882
O	10,234	-	10,234	20,305	-	20,305	1,580	-	1,580	-	1,580	30,539	1,580	-	1,580	30,819	2,579
<b>Total voted DEL</b>	<b>578,500</b>	<b>-16,057</b>	<b>562,443</b>	<b>94,597,253</b>	<b>-295,471</b>	<b>94,301,782</b>	<b>6,140,146</b>	<b>-44,926</b>	<b>6,095,220</b>	<b>-</b>	<b>6,095,220</b>	<b>94,864,225</b>	<b>6,140,146</b>	<b>-44,926</b>	<b>6,095,220</b>	<b>104,613,587</b>	<b>6,780,320</b>
<b>Total non-voted DEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total DEL</b>	<b>578,500</b>	<b>-16,057</b>	<b>562,443</b>	<b>94,597,253</b>	<b>-295,471</b>	<b>94,301,782</b>	<b>6,140,146</b>	<b>-44,926</b>	<b>6,095,220</b>	<b>-</b>	<b>6,095,220</b>	<b>94,864,225</b>	<b>6,140,146</b>	<b>-44,926</b>	<b>6,095,220</b>	<b>104,613,587</b>	<b>6,780,320</b>

## PART II: SUBHEAD DETAIL

	2024-25											2023-24					
	Plans											Plans					
	Resources						Programme					Capital					
	Administration			Total			Income			Gross		Income		Net	Net	Net	
	1	2	3	4	5	6	7	8	9	10	11	12					
<b>Annually Managed Expenditure (AME)</b>																	
<b>Voted expenditure</b>																	
P Activities to Support all Functions (Department)	-	-	-	4,550	-	4,550	4,550	1,700	-	1,700	21,744	9,400					
Q Executive Agencies	-	-	-	300	-	300	300	-	-	-	300	-					
R Higher Education AME	-	-	-	16,220,853	-19,203,083	-2,982,230	-2,982,230	40,409,787	-4,619,429	35,790,358	-2,101,113	34,248,599					
S Further Education AME	-	-	-	139,841	-138,835	1,006	1,006	187,549	-66,970	120,579	8,884	122,928					
T Higher Education (ALB) (net) AME	-	-	-	1,200	-	1,200	1,200	-	-	-	160	-1,721					
U Further Education (ALB) (net) AME	-	-	-	18,146	-	18,146	18,146	38,500	-	38,500	15,755	2,500					
<b>Total voted AME</b>	-	-	-	16,384,890	-19,341,918	-2,957,028	-2,957,028	40,637,536	-4,686,399	35,951,137	-2,054,270	34,381,706					
<b>Total AME</b>	-	-	-	16,384,890	-19,341,918	-2,957,028	-2,957,028	40,637,536	-4,686,399	35,951,137	-2,054,270	34,381,706					
<b>Voted expenditure</b>	578,500	-16,057	562,443	110,982,143	-19,637,389	91,344,754	91,907,197	46,777,682	-4,731,325	42,046,357	102,559,317	41,162,026					
<b>Non-voted expenditure</b>	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Total for Estimate</b>	578,500	-16,057	562,443	110,982,143	-19,637,389	91,344,754	91,907,197	46,777,682	-4,731,325	42,046,357	102,559,317	41,162,026					

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>91,907,197</b>	<b>102,559,317</b>	<b>52,879,190</b>
<b>Net Capital Requirement</b>	<b>42,046,357</b>	<b>41,162,026</b>	<b>30,737,325</b>
<b>Accruals to cash adjustments</b>	<b>-22,625,129</b>	<b>-34,616,133</b>	<b>14,897,612</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-2,076,232	-2,017,401	-1,791,107
Add cash grant-in-aid	2,028,564	2,041,088	1,804,051
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-24,549,267	-39,151,991	14,916,552
New provisions and adjustments to previous provisions	-158,275	-135,170	-87,978
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	1,962,963	4,533,358	-42,183
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	167,118	113,983	98,277
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>111,328,425</b>	<b>109,105,210</b>	<b>98,514,127</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	578,477	578,793	569,378
<i>Less:</i>			
Administration DEL Income	-16,057	-16,127	-29,104
<b>Net Administration Costs</b>	<b>562,420</b>	<b>562,666</b>	<b>540,274</b>
Gross Programme Costs	116,934,324	127,487,950	67,189,965
<i>Less:</i>			
Programme DEL Income	-295,471	-236,960	-359,377
Programme AME Income	-19,341,918	-18,437,869	-8,752,104
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>97,296,935</b>	<b>108,813,121</b>	<b>58,078,484</b>
<b>Total Net Operating Costs</b>	<b>97,859,355</b>	<b>109,375,787</b>	<b>58,618,758</b>
<i>Of which:</i>			
Resource DEL	94,721,247	104,499,604	67,094,686
Capital DEL	5,928,018	6,816,470	5,739,010
Resource AME	-2,789,910	-1,940,287	-14,215,496
Capital AME	-	-	558
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	43,886,948	39,951,662	18,301,318
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-5,928,018	-6,816,470	-5,739,568
Grants to devolved administrations	-	-	-
Grants to Academies	-33,930,208	-32,865,922	-29,580,834
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-24,140	-	-
<b>Total Resource Budget*</b>	<b>101,863,937</b>	<b>109,645,057</b>	<b>41,599,674</b>
<i>Of which:</i>			
Resource DEL*	96,769,815	106,647,177	68,862,547
Resource AME*	5,094,122	2,997,880	-27,262,873
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Grants to Academies	33,930,208	32,865,922	29,580,834
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Academies Budgetary Expenditure	-43,886,948	-39,951,662	-18,301,318
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>91,907,197</b>	<b>102,559,317</b>	<b>52,879,190</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		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A Activities to Support all Functions			
Sales of Goods and Services	-7,437	-7,918	-10,519
Other Grants	-	-	-40
Other Income	-8,602	-8,160	-18,234
F Standards and Testing Agency			
Other Income	-	-	-140
H Education and Skills Funding Agency (ESFA)			
Other Income	-18	-49	-171
<b>Total Sales of Goods and Services</b>	<b>-7,437</b>	<b>-7,918</b>	<b>-10,519</b>
<b>Total Other Grants</b>	<b>-</b>	<b>-</b>	<b>-40</b>
<b>Total Other Income</b>	<b>-8,620</b>	<b>-8,209</b>	<b>-18,545</b>
<b>Total Administration</b>	<b>-16,057</b>	<b>-16,127</b>	<b>-29,104</b>
<b>Programme</b>			
A Activities to Support all Functions			
Sales of Goods and Services	-	-13,641	-
Other Grants	-800	-	-490
Other Income	-118,124	-103,696	-73,773
B Other School Funding (Department)			
Other Grants	-135,000	-60,000	-60,257
Other Income	-74	-	-75
D Families and Children Services (Department)			
Other Grants	-	-	-269
G Teaching Regulation Agency			
Other Income	-	-	-9
H Education and Skills Funding Agency (ESFA)			
EU Grants Received	-	-	-93,165
I Apprenticeships			
Other Income	-	-	-4
J Grants to LA - Schools & Early Years			
Interest and Dividends	-	-	-139
Other Income	-	-	-1,775
K Grants to Academies			
Interest and Dividends	-	-	-2,347
L Higher Education			
Sales of Goods and Services	-33,968	-40,604	-35,636
Interest and Dividends	-	-	-102
Other Income	-361	-670	-1,708
M Further Education			
EU Grants Received	-	-1,640	-7,262
Interest and Dividends	-7,144	-2,093	-2,063
<b>Total EU Grants Received</b>	<b>-</b>	<b>-1,640</b>	<b>-100,427</b>
<b>Total Sales of Goods and Services</b>	<b>-33,968</b>	<b>-54,245</b>	<b>-35,636</b>
<b>Total Interest and Dividends</b>	<b>-7,144</b>	<b>-2,093</b>	<b>-4,651</b>
<b>Total Other Grants</b>	<b>-135,800</b>	<b>-60,000</b>	<b>-61,016</b>
<b>Total Other Income</b>	<b>-118,559</b>	<b>-104,366</b>	<b>-77,344</b>
<b>Total Programme</b>	<b>-295,471</b>	<b>-222,344</b>	<b>-279,074</b>
<b>Total Voted Resource DEL</b>	<b>-311,528</b>	<b>-238,471</b>	<b>-308,178</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	<b>£'000</b>		
	<b>2024-25</b>	<b>2023-24</b>	<b>2022-23</b>
	<b>Plans</b>	<b>Plans</b>	<b>Outturn</b>
<b>Voted Resource AME</b>			
<b>Programme</b>			
R Higher Education AME			
Interest and Dividends	-19,203,083	-18,307,841	-8,682,536
S Further Education AME			
Interest and Dividends	-138,835	-130,028	-69,568
<b>Total Interest and Dividends</b>	<b>-19,341,918</b>	<b>-18,437,869</b>	<b>-8,752,104</b>
<b>Total Programme</b>	<b>-19,341,918</b>	<b>-18,437,869</b>	<b>-8,752,104</b>
<b>Total Voted Resource AME</b>	<b>-19,341,918</b>	<b>-18,437,869</b>	<b>-8,752,104</b>
<b>Total Voted Resource Income</b>	<b>-19,653,446</b>	<b>-18,676,340</b>	<b>-9,060,282</b>
<b>Voted Capital DEL</b>			
<b>Programme</b>			
A Activities to Support all Functions			
Sales of Assets	-	-	-12,669
Other Grants	-	-63	-
B Other School Funding (Department)			
Sales of Assets	-	-340,664	-178,376
Other Grants	-	-13,858	-72,012
J Grants to LA - Schools & Early Years			
Repayments	-4,689	-2,710	-7,328
K Grants to Academies			
Repayments	-17,457	-19,188	-22,901
L Higher Education			
Other Income	-9,998	-10,682	-11,444
M Further Education			
Other Grants	-	-695	-8,291
Repayments	-12,782	-10,451	-17,022
<b>Total Sales of Assets</b>	<b>-</b>	<b>-340,664</b>	<b>-191,045</b>
<b>Total Other Grants</b>	<b>-</b>	<b>-14,616</b>	<b>-80,303</b>
<b>Total Other Income</b>	<b>-9,998</b>	<b>-10,682</b>	<b>-11,444</b>
<b>Total Repayments</b>	<b>-34,928</b>	<b>-32,349</b>	<b>-47,251</b>
<b>Total Programme</b>	<b>-44,926</b>	<b>-398,311</b>	<b>-330,043</b>
<b>Total Voted Capital DEL</b>	<b>-44,926</b>	<b>-398,311</b>	<b>-330,043</b>
<b>Voted Capital AME</b>			
<b>Programme</b>			
R Higher Education AME			
Repayments	-4,619,429	-3,984,979	-3,916,890
S Further Education AME			
Repayments	-66,970	-57,243	-48,627
<b>Total Repayments</b>	<b>-4,686,399</b>	<b>-4,042,222</b>	<b>-3,965,517</b>
<b>Total Programme</b>	<b>-4,686,399</b>	<b>-4,042,222</b>	<b>-3,965,517</b>
<b>Total Voted Capital AME</b>	<b>-4,686,399</b>	<b>-4,042,222</b>	<b>-3,965,517</b>
<b>Total Voted Capital Income</b>	<b>-4,731,325</b>	<b>-4,440,533</b>	<b>-4,295,560</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

	2024-25 Plans		2023-24 Plans		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund ( <b>NOT</b> in the SoCNE)	-	-	-14	-14	-360	-360
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-14</b>	<b>-14</b>	<b>-360</b>	<b>-360</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

	2024-25 Plans		2023-24 Plans		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Miscellaneous receipts	-	-	-14	-14	-360	-360
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-14</b>	<b>-14</b>	<b>-360</b>	<b>-360</b>

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:** Susan Acland-Hood

**Executive Agency Accounting Officers:**

David Withey	Education and Skills Funding Agency
Marc Cavey	Teaching Regulation Agency
Gillian Hillier	Standards and Testing Agency

**ALB Accounting Officers:**

Muhammed Anwer	Aggregator Vehicle plc
Tim Balcon	Construction Industry Training Board
Andrew Hockey	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



## 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	-568	-30,000	-
C	Located Property Limited	2,349	6,673	9,022
C	Oak National Academy Limited	10,636	14,778	22,364
E	Office of the Children's Commissioner	3,018	90	2,969
E	Social Work England	13,521	2,132	13,391
N	Office for Students	1,471,027	171,700	1,656,886
N	Student Loans Company Limited	299,611	21,300	292,911
O	Institute for Apprenticeships and Technical Education	30,539	1,580	31,021
T	Student Loans Company Limited	1,200	-	-
U	Construction Industry Training Board	15,457	38,500	-
U	Engineering Construction Industry Training Board	2,689	-	-
<b>Total</b>		<b>1,849,479</b>	<b>226,753</b>	<b>2,028,564</b>

**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 of 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 may be 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.	923
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.	4,000
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.	1,657
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
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
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. Property 1.	100,000

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'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 a school.	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. This indemnity relates to 1 school.	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 with local sewerage authorities where the developers construct sewers on their land and request that the sewers are adopted and maintained at the Sewerage authority's expense once it is built to the required standard.	Unquantifiable
Uncapped indemnity related to Section 38 (s38) agreements entered into as part of school builds. S38 of the Highways Act and relates to the design, construction and eventual adoption of a new road along with other infrastructure agreements.	Unquantifiable

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
<p>Contingent liabilities in connection to Free School building contracts and leases. These contingent liabilities are a result of the Department providing an indemnity to the local authority landlords for potential costs in not performing its obligations under various building contracts and leases which the Secretary of State is a counterparty. This type of indemnity is considered to be low risk and is only a feature of the free school programme.</p>	Unquantifiable
<p>Statutory Indemnity in relation to the Office of the Schools Adjudicator outlined in Paragraph 7 of Schedule 5 to the SSFA 1998. Under paragraph 7 of the Schools Standards Framework Act 1998, the Secretary of State has a statutory duty to indemnify any adjudicator against any reasonable cost and expense reasonably incurred by the adjudicator in connection with any decision taken in pursuit of the statutory duties of the Office of the Schools Adjudicator. The adjudicator's decisions can be challenged through judicial review. It is not possible to quantify the potential costs.</p>	Unquantifiable
<p>Indemnities and warranties agreed as follows:</p> <p>a) A warranty to provide investors compensation for policy changes which reduce cash flows to investors. This is because the terms of the loans remain within Government control, and there is nothing investors can do to influence this. The liability will exist for the life of the securities.</p> <p>b i) Collection of repayments for the sold loans through the UK tax system by HMRC ceased;</p> <p>b ii) RPI used to calculate the interest rate of the loans was abolished without a substitute being put in place;</p> <p>b 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>b iv) Legislation is passed which means the Consumer Credit Act (CCA) / FSMA applies to the loans and the CCA low interest exemption applies.</p> <p>c) the indemnity given to investors to cover potential losses if a "servicing event" is triggered. Investors are not able to change the servicer (unlike for a typical commercial transaction) and therefore an indemnity is their only recourse in the event that the servicing is not in line with the contractually agreed standard. The liability is expected to be live for the life of the securities, i.e. up to around 30 years, and will reduce over time.</p> <p>d) indemnities given to the Joint Lead Managers if they (or their employees, directors or affiliates) suffer any loss as a result of misrepresentation, misleading statement or omissions or breach of duty by Government. All of the liabilities are expected to be live for the life of the loans, i.e. up to around 30 years.</p>	Unquantifiable
<p>The Student Loans Company (SLC) has an indemnity in place with a software supplier, 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
<p>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, in respect of former members of the SLC Ltd, death benefit scheme.</p>	Unquantifiable

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
Uncapped indemnity, relating to 22 agreements for schools/colleges in respect of 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
Indemnities relating to 27 agreements for schools/colleges, in respect of Section 278 (s278) agreements entered into as part of school builds (ranging in value from £127k to £11m each agreement). 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.	186,432
Coal Authority Permit - the permit is required to undertake a ground investigation (GI) survey as part of the delivery of a free school project, 36 agreements in place. The total value is unquantifiable.	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
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. Property 2.	40,000
The department is involved in a legal case brought by a third party. As an ongoing case with uncertain outcome, we are not yet able to quantify any possible payment	Unquantifiable
The Department for Education has agreed financial support to assist the relocation of the National College for Digital Skills. Supplementary funding of up to £225k will be available if certain conditions are met.	225
Contingent Liability relating to a contract held by The Construction Industry Training Board (CITB), one of the Departments NDPB's, with a third party. As part of the contract CITB has agreed to compensate the third party should CITB exit the contract early.	2,190
A Student Loans Company (SLC) legal case, dismissed by a court order dated 25 April 2023 and is now deemed a contingent liability.	110

# Home Office

## INTRODUCTION

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

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

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	16,057,049,000	-	16,057,049,000
Capital	931,136,000	-	931,136,000
<b>Annually Managed Expenditure</b>			
Resource	2,717,720,000	-	2,717,720,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	18,774,769,000	-	18,774,769,000
Capital	931,136,000	-	931,136,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement</b>	20,880,000,000		

Amounts required in the year ending 31 March 2025 for expenditure by Home Office on:

**Departmental Expenditure Limit:**Expenditure arising from:

Control of immigration and nationality; Voluntary and Community Sector refugee organisations (including the provision of loans); 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 controlling the 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.

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.

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.

**PART I: EXPENDITURE AND AMBIT**

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).

Receipts in respect of compensation claims.

**Annually Managed Expenditure:**

Expenditure arising from:

Police Forces and Fire and Rescue Services pensions; and other non-cash items.

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

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
<b>Departmental Expenditure Limit</b>			
Resource	16,057,049,000	7,548,512,000	<b>8,508,537,000</b>
Capital	931,136,000	419,085,000	<b>512,051,000</b>
<b>Annually Managed Expenditure</b>			
Resource	2,717,720,000	2,534,160,000	<b>183,560,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>20,880,000,000</b>	<b>11,160,000,000</b>	<b>9,720,000,000</b>



## PART II: SUBHEAD DETAIL

	2024-25										2023-24				
	Plans										Plans				
	Resources			Programme			Capital				Resources				
	Administration			Income			Total				Capital				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
<b>Departmental Expenditure Limit (DEL)</b>															
<b>Voted expenditure</b>															
A Public Safety Group	51,972	-2,325	49,647	12,039,858	-	12,039,858	135,076	-	135,076	11,331,410	240,031	135,076	-	135,076	11,331,410
B Homeland Security Group	52,759	-	52,759	1,349,399	-256,800	1,092,599	172,078	-	172,078	1,206,533	279,726	172,078	-	172,078	1,206,533
C Migration and Borders Group	35,493	-	35,493	713,680	-1,000	712,680	37,150	-	37,150	775,288	114,842	37,150	-	37,150	775,288
D Strategic Operations for Illegal Migration	-	-	-	101,000	-	101,000	-	-	-	166,239	13,400	-	-	-	166,239
E Customer Services (Visas & Passports)	-	-	-	1,852,200	-5,217,741	-3,365,541	48,063	-	48,063	-3,314,816	110,126	48,063	-	48,063	-3,314,816
F Asylum Support, Resettlement and Accommodation	-	-	-	1,982,549	-	1,982,549	29,637	-	29,637	5,422,254	131,860	29,637	-	29,637	5,422,254
G Border Force	-	-	-	695,022	-28,785	666,237	98,343	-	98,343	1,104,595	139,396	98,343	-	98,343	1,104,595
H Immigration Enforcement	-	-	-	488,849	-14,800	474,049	21,598	-	21,598	738,375	133,892	21,598	-	21,598	738,375
I Corporate and Delivery	130,108	-1,389	128,719	1,075,224	-955	1,074,269	254,257	-	254,257	1,355,603	114,223	254,257	-	254,257	1,355,603
J Digital, Data and Technology	42,906	-2,318	40,588	674,874	-156,858	518,016	72,520	-	72,520	509,002	62,152	72,520	-	72,520	509,002
K Science, Technology, Analysis and Research	14,381	-	14,381	48,016	-31,260	16,756	35,763	-	35,763	40,247	37,820	35,763	-	35,763	40,247
L Strategy	19,320	-	19,320	63,742	-1,200	62,542	2,475	-	2,475	75,788	2,301	2,475	-	2,475	75,788
M Legal Advisors	12,131	-	12,131	-	-	-	-	-	-	13,072	-	-	-	-	13,072
N Communications	12,688	-	12,688	-	-	-	-	-	-	13,376	-	-	-	-	13,376
O Arm's Length Bodies (Net)	-	-	-	121,420	-	121,420	13,444	-	13,444	127,533	20,004	13,444	-	13,444	127,533
P Departmental Unallocated Provision	-	-	-	194,889	-	194,889	10,732	-	10,732	-	-	10,732	-	10,732	-
<b>Total voted DEL</b>	<b>371,758</b>	<b>-6,032</b>	<b>365,726</b>	<b>21,400,722</b>	<b>-5,709,399</b>	<b>15,691,323</b>	<b>931,136</b>	<b>-</b>	<b>931,136</b>	<b>19,564,499</b>	<b>1,399,773</b>	<b>931,136</b>	<b>-</b>	<b>931,136</b>	<b>19,564,499</b>
<b>Total DEL</b>	<b>371,758</b>	<b>-6,032</b>	<b>365,726</b>	<b>21,400,722</b>	<b>-5,709,399</b>	<b>15,691,323</b>	<b>931,136</b>	<b>-</b>	<b>931,136</b>	<b>19,564,499</b>	<b>1,399,773</b>	<b>931,136</b>	<b>-</b>	<b>931,136</b>	<b>19,564,499</b>
<b>Annually Managed Expenditure (AME)</b>															
<b>Voted expenditure</b>															
Q Police and Fire Superannuation	-	-	-	2,717,720	-	2,717,720	-	-	-	2,973,993	-	-	-	-	2,973,993
AME Charges	-	-	-	-	-	-	-	-	-	90,000	110,000	-	-	-	90,000
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,717,720</b>	<b>-</b>	<b>2,717,720</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,063,993</b>	<b>110,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,063,993</b>
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,717,720</b>	<b>-</b>	<b>2,717,720</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,063,993</b>	<b>110,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,063,993</b>

## PART II: SUBHEAD DETAIL

	2024-25										2023-24	
	Plans										Plans	
	Resources			Programme				Capital			Resources	Capital
	Administration		Net	Gross	Income	Net	Total	Gross	Income	Net	Net	Net
Gross	Income	2	3	4	5	6	7	8	9	10	11	12
Voted expenditure	371,758	-6,032	365,726	24,118,442	-5,709,399	18,409,043	18,774,769	931,136	-	931,136	22,628,492	1,509,773
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total for Estimate</b>	<b>371,758</b>	<b>-6,032</b>	<b>365,726</b>	<b>24,118,442</b>	<b>-5,709,399</b>	<b>18,409,043</b>	<b>18,774,769</b>	<b>931,136</b>	<b>-</b>	<b>931,136</b>	<b>22,628,492</b>	<b>1,509,773</b>

£'000

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>18,774,769</b>	<b>22,628,492</b>	<b>19,051,474</b>
<b>Net Capital Requirement</b>	<b>931,136</b>	<b>1,509,773</b>	<b>983,944</b>
<b>Accruals to cash adjustments</b>	<b>1,174,095</b>	<b>-2,138,265</b>	<b>-774,208</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-134,864	-147,537	-116,581
Add cash grant-in-aid	123,458	135,983	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-753,540	-873,178	-671,091
New provisions and adjustments to previous provisions	-	-200,000	7,117
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	6,347
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,939,041	-1,053,533	-
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>20,880,000</b>	<b>22,000,000</b>	<b>19,261,210</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	371,758	480,707	425,844
<i>Less:</i>			
Administration DEL Income	-6,032	-24,973	-48,250
<b>Net Administration Costs</b>	<b>365,726</b>	<b>455,734</b>	<b>377,594</b>
Gross Programme Costs	24,315,492	28,020,836	21,838,994
<i>Less:</i>			
Programme DEL Income	-5,709,399	-5,519,606	-4,876,238
Programme AME Income	-	-	-
Non-budget income	-96,679	-94,835	-110,974
<b>Net Programme Costs</b>	<b>18,509,414</b>	<b>22,406,395</b>	<b>16,851,782</b>
<b>Total Net Operating Costs</b>	<b>18,875,140</b>	<b>22,862,129</b>	<b>17,229,376</b>
<i>Of which:</i>			
Resource DEL	16,057,049	19,564,499	16,980,638
Capital DEL	197,050	328,472	280,513
Resource AME	2,717,720	3,063,993	2,070,836
Capital AME	-	-	-
Non-budget	-96,679	-94,835	-110,974
<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	-197,050	-328,472	-280,513
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	96,679	94,835	110,974
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>18,774,769</b>	<b>22,628,492</b>	<b>19,051,474</b>
<i>Of which:</i>			
Resource DEL	16,057,049	19,564,499	16,980,638
Resource AME	2,717,720	3,063,993	2,070,836
<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>18,774,769</b>	<b>22,628,492</b>	<b>19,051,474</b>

## PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A: Public Safety Group			
Sales of Goods and Services	-	-	-
Taxation	-2,325	-2,325	-2,372
B: Homeland Security Group			
Other Income	-	-	-175
C: Migration and Borders Group			
Sales of Goods and Services	-	-	-203
I: Corporate and Delivery			
EU Grants Received	-1,389	-21,345	-42,498
Sales of Goods and Services	-	-	-28
Other Income	-	-	-
J: Digital, Data and Technology			
Sales of Goods and Services	-2,318	-1,303	-1,913
K: Science, Technology, Analysis and Research			
Sales of Goods and Services	-	-	-1
Other Income	-	-	-1,060
<b>Total EU Grants Received</b>	<b>-1,389</b>	<b>-21,345</b>	<b>-42,498</b>
<b>Total Sales of Goods and Services</b>	<b>-2,318</b>	<b>-1,303</b>	<b>-2,145</b>
<b>Total Other Income</b>	<b>-</b>	<b>-</b>	<b>-1,235</b>
<b>Total Taxation</b>	<b>-2,325</b>	<b>-2,325</b>	<b>-2,372</b>
<b>Total Administration</b>	<b>-6,032</b>	<b>-24,973</b>	<b>-48,250</b>
<b>Programme</b>			
B: Homeland Security Group			
Sales of Goods and Services	-	-28,351	-
Other Income	-14,800	-14,800	-23,298
Taxation	-242,000	-184,000	-214,290
C: Migration and Borders Group			
Other Income	-1,000	-1,000	-784
E: Customer Services (Visas & Passports)			
Sales of Goods and Services	-2,806,518	-2,668,517	-3,701,812
Other Income	-1,458,177	-1,715,359	-12,340
Taxation	-953,046	-673,208	-601,443
F: Asylum Support, Resettlement and Accommodation			
Sales of Goods and Services	-	-	-91,131
G: Border Force			
EU Grants Received	-	-	-1,353
Sales of Goods and Services	-	-4,200	-5,332
Other Income	-28,785	-36,950	-15,346
Taxation	-	-	-6,577
H: Immigration Enforcement			
EU Grants Received	-	-4,916	-23,864
Other Income	-	-3,000	-3,937
Taxation	-14,800	-11,800	-9,984
I: Corporate and Delivery			
Other Income	-955	-955	-1,965
J: Digital, Data and Technology			
Sales of Goods and Services	-156,858	-132,026	-127,886
Other Income	-	-9,070	-4,442

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
K: Science, Technology, Analysis and Research			
EU Grants Received	-	-	-171
Sales of Goods and Services	-21,716	-21,716	-8,385
Other Income	-9,544	-8,538	-10,985
L: Strategy			
Sales of Goods and Services	-	-	-1,003
Other Income	-1,200	-1,200	-
<b>Total EU Grants Received</b>	<b>-</b>	<b>-4,916</b>	<b>-25,388</b>
<b>Total Sales of Goods and Services</b>	<b>-2,985,092</b>	<b>-2,854,810</b>	<b>-3,935,548</b>
<b>Total Other Income</b>	<b>-1,514,461</b>	<b>-1,790,872</b>	<b>-73,097</b>
<b>Total Taxation</b>	<b>-1,209,846</b>	<b>-869,008</b>	<b>-832,294</b>
<b>Total Programme</b>	<b>-5,709,399</b>	<b>-5,519,606</b>	<b>-4,866,328</b>
<b>Total Voted Resource DEL</b>	<b>-5,715,431</b>	<b>-5,544,579</b>	<b>-4,914,578</b>
<b>Total Voted Resource Income</b>	<b>-5,715,431</b>	<b>-5,544,579</b>	<b>-4,914,578</b>
<b>Voted Capital DEL</b>			
<b>Programme</b>			
A: Public Safety Group			
Sales of Assets	-	-	-9,604
Sales of Goods and Services	-	-	-
C: Migration and Borders Group			
Sales of Assets	-	-	-1
Sales of Goods and Services	-	-	-
E: Customer Services (Visas & Passports)			
Sales of Assets	-	-	-227
Sales of Goods and Services	-	-	-4,633
G: Border Force			
Sales of Assets	-	-	-1
Sales of Goods and Services	-	-	-76
H: Immigration Enforcement			
Other Grants	-	-	-5,250
I: Corporate and Delivery			
Sales of Goods and Services	-	-	-
K: Science, Technology, Analysis and Research			
Sales of Assets	-	-	-41
Sales of Goods and Services	-	-	-97
<b>Total Sales of Assets</b>	<b>-</b>	<b>-</b>	<b>-9,874</b>
<b>Total Sales of Goods and Services</b>	<b>-</b>	<b>-</b>	<b>-4,660</b>
<b>Total Other Grants</b>	<b>-</b>	<b>-</b>	<b>-5,250</b>
<b>Total Programme</b>	<b>-</b>	<b>-</b>	<b>-19,930</b>
<b>Total Voted Capital DEL</b>	<b>-</b>	<b>-</b>	<b>-19,930</b>
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-</b>	<b>-19,930</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

	2024-25 Plans		2023-24 Plans		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-96,679	-96,679	-94,835	-94,835	-110,974	-110,974
<b>Total</b>	<b>-96,679</b>	<b>-96,679</b>	<b>-94,835</b>	<b>-94,835</b>	<b>-110,974</b>	<b>-110,974</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

£'000

	2024-25 Plans		2023-24 Provisions		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Consular Premium	-96,679	-96,679	-94,835	-94,835	-110,974	-110,974
<b>Total</b>	<b>-96,679</b>	<b>-96,679</b>	<b>-94,835</b>	<b>-94,835</b>	<b>-110,974</b>	<b>-110,974</b>

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:** Matthew Rycroft CBE

**Additional Accounting Officers:** Simon Ridley for Estimate Schedule Subheads C, D, E, F, G & H

**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



## PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)

£'000				
Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
O	College of Policing	35,534	4,030	34,783
O	Disclosure and Barring Service (DBS)	-	2,500	2,500
O	Gangmasters Licensing Authority HOF034	6,695	349	6,263
O	Independent Police Complaints Commission	73,401	1,654	70,381
O	Office of the Immigration Services Commissioner	4,620	997	5,617
O	Security Industry Authority	1,170	3,914	3,914
<b>Total</b>		<b>121,420</b>	<b>13,444</b>	<b>123,458</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 0.85 01.02.24	8,534
Indemnity arising from Riot Damage Costs. (Minute dated 21 May 2012).	10,000
Grant Agreements with Telecommunications Providers	31,351

**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.

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.

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
---------------------	-------

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.

**Western Jet Foil Indemnity**

The Jetfoil project was tendered through the CCS framework in December 2021 to supply first a temporary and then a permanent pontoon solution for the disembarking for small boat arrivals at Dover Harbour Jetfoil basin. Indemnity granted to the supplier to protect against damage/loss resulting in pontoon breaking free as a result of extreme weather conditions.



# National Crime Agency

## INTRODUCTION

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

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	665,938,000	-	665,938,000
Capital	108,971,000	-	108,971,000
<b>Annually Managed Expenditure</b>			
Resource	50,000,000	-	50,000,000
Capital	500,000	-	500,000
<b>Total Net Budget</b>			
Resource	715,938,000	-	715,938,000
Capital	109,471,000	-	109,471,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement</b>	797,280,000		

Amounts required in the year ending 31 March 2025 for expenditure by National Crime Agency on:

**Departmental Expenditure Limit:**Expenditure arising from:

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 (NCA). Payment of grants to partners to promote and deliver NCA 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 safeguarding of third party assets.

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

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

Intelligence activities to combat serious and organised crime, activities to combat any other kind of crime and exploitation proceeds investigations, exploitation proceeds orders and applications for such orders.

NCA's response to the Serious and Organised Crime Strategy:

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

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

Protect: increase protection against serious and organised crime.

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

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

For provision of training to both internal and external parties.

**PART I: EXPENDITURE AND AMBIT**

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.

Expenditure to support, protect and enable the NCA and its officers and national and local government and law enforcement organisations during the Covid-19 pandemic or other new threats.

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.

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 costs and pressures in relation to Covid-19 or other new threats.

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

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

Pension and all other provisions and other non-cash items.

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



**PART I: EXPENDITURE AND AMBIT**

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	665,938,000	285,120,000	<b>380,818,000</b>
Capital	108,971,000	47,642,000	<b>61,329,000</b>
<b>Annually Managed Expenditure</b>			
Resource	50,000,000	22,500,000	<b>27,500,000</b>
Capital	500,000	158,000	<b>342,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>797,280,000</b>	<b>378,000,000</b>	<b>419,280,000</b>

## PART II: SUBHEAD DETAIL

	2024-25										2023-24		
	Plans										Plans		
	Resources					Capital					Resources		Capital
	Administration		Programme			Total		Income		Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Gross	Income	Net	Net
<b>Departmental Expenditure Limit (DEL)</b>													
<b>Voted expenditure</b>													
A National Crime Agency	39,182	-770	38,412	877,922	-250,396	627,526	665,938	-81,752	108,971	674,912	140,068		
<b>Total voted DEL</b>	<b>39,182</b>	<b>-770</b>	<b>38,412</b>	<b>877,922</b>	<b>-250,396</b>	<b>627,526</b>	<b>665,938</b>	<b>-81,752</b>	<b>108,971</b>	<b>674,912</b>	<b>140,068</b>		
<b>Total DEL</b>	<b>39,182</b>	<b>-770</b>	<b>38,412</b>	<b>877,922</b>	<b>-250,396</b>	<b>627,526</b>	<b>665,938</b>	<b>-81,752</b>	<b>108,971</b>	<b>674,912</b>	<b>140,068</b>		
<b>Annually Managed Expenditure (AME)</b>													
<b>Voted expenditure</b>													
B National Crime Agency AME	-	-	-	50,000	-	50,000	50,000	-	500	50,000	1,583		
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>500</b>	<b>50,000</b>	<b>1,583</b>		
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>500</b>	<b>50,000</b>	<b>1,583</b>		
<b>Voted expenditure</b>	<b>39,182</b>	<b>-770</b>	<b>38,412</b>	<b>927,922</b>	<b>-250,396</b>	<b>677,526</b>	<b>715,938</b>	<b>-81,752</b>	<b>109,471</b>	<b>724,912</b>	<b>141,651</b>		
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total for Estimate</b>	<b>39,182</b>	<b>-770</b>	<b>38,412</b>	<b>927,922</b>	<b>-250,396</b>	<b>677,526</b>	<b>715,938</b>	<b>-81,752</b>	<b>109,471</b>	<b>724,912</b>	<b>141,651</b>		

**PART II: RESOURCE TO CASH RECONCILIATION**

£'000

	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>715,938</b>	<b>724,912</b>	<b>639,359</b>
<b>Net Capital Requirement</b>	<b>109,471</b>	<b>141,651</b>	<b>106,077</b>
<b>Accruals to cash adjustments</b>	<b>-28,129</b>	<b>-26,563</b>	<b>-86,539</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	-111,365	-108,721	-86,070
New provisions and adjustments to previous provisions	-50,500	-51,583	-310
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-164	-159	-159
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	133,900	133,900	-
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>797,280</b>	<b>840,000</b>	<b>658,897</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	39,182	39,182	35,888
<i>Less:</i>			
Administration DEL Income	-770	-770	-141
<b>Net Administration Costs</b>	<b>38,412</b>	<b>38,412</b>	<b>35,747</b>
Gross Programme Costs	927,922	936,896	738,770
<i>Less:</i>			
Programme DEL Income	-332,148	-331,500	-171,643
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>595,774</b>	<b>605,396</b>	<b>567,127</b>
<b>Total Net Operating Costs</b>	<b>634,186</b>	<b>643,808</b>	<b>602,874</b>
<i>Of which:</i>			
Resource DEL	665,938	674,912	621,323
Capital DEL	-81,752	-81,104	-36,485
Resource AME	50,000	50,000	18,036
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	81,752	81,104	36,485
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>715,938</b>	<b>724,912</b>	<b>639,359</b>
<i>Of which:</i>			
Resource DEL	665,938	674,912	621,323
Resource AME	50,000	50,000	18,036
<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>715,938</b>	<b>724,912</b>	<b>639,359</b>

## PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A: National Crime Agency			
Sales of Goods and Services	-770	-770	-141
<b>Total Sales of Goods and Services</b>	<b>-770</b>	<b>-770</b>	<b>-141</b>
<b>Total Administration</b>	<b>-770</b>	<b>-770</b>	<b>-141</b>
<b>Programme</b>			
A: National Crime Agency			
Sales of Goods and Services	-250,396	-250,396	-95,289
Other Grants	-	-	-6,601
Taxation	-	-	-33,268
<b>Total Sales of Goods and Services</b>	<b>-250,396</b>	<b>-250,396</b>	<b>-95,289</b>
<b>Total Other Grants</b>	<b>-</b>	<b>-</b>	<b>-6,601</b>
<b>Total Taxation</b>	<b>-</b>	<b>-</b>	<b>-33,268</b>
<b>Total Programme</b>	<b>-250,396</b>	<b>-250,396</b>	<b>-135,158</b>
<b>Total Voted Resource DEL</b>	<b>-251,166</b>	<b>-251,166</b>	<b>-135,299</b>
<b>Total Voted Resource Income</b>	<b>-251,166</b>	<b>-251,166</b>	<b>-135,299</b>
<b>Voted Capital DEL</b>			
<b>Programme</b>			
A: National Crime Agency			
Sales of Assets	-	-648	-434
Other Grants	-81,752	-81,104	-36,485
<b>Total Sales of Assets</b>	<b>-</b>	<b>-648</b>	<b>-434</b>
<b>Total Other Grants</b>	<b>-81,752</b>	<b>-81,104</b>	<b>-36,485</b>
<b>Total Programme</b>	<b>-81,752</b>	<b>-81,752</b>	<b>-36,919</b>
<b>Total Voted Capital DEL</b>	<b>-81,752</b>	<b>-81,752</b>	<b>-36,919</b>
<b>Total Voted Capital Income</b>	<b>-81,752</b>	<b>-81,752</b>	<b>-36,919</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Graeme Biggar CBE

**PART III: NOTE J - STAFF BENEFITS**

NCA 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
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



**PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS**

Section in Part II: Subhead Detail	Body	£'000
A	Interpol and other subscriptions subject to exchange rate variation	3,500

# Ministry of Justice

## INTRODUCTION

1. This Main Estimate covers costs of the Ministry of Justice, Policy, Corporate Services and the associated offices, HM Prison and Probation Service, HM Courts and Tribunals Service, Criminal Injuries Compensation Authority, the Legal Aid Agency and the administration of private monies through the Office of the Public Guardian.
2. It covers costs of the Youth Justice Board, Parole Board, Criminal Cases Review Commission, Children and Family Court Advisory and Support Service, Judicial Appointments Commission, Office for Legal Complaints, Legal Services Board, Independent Monitoring Authority for the Citizens' Rights Agreements, Oasis Restore Trust and Gov Facility Services Limited.
3. It covers the provision for the cost of acquitted defendants, private prosecution costs and witnesses' allowances payable from central funds and specific grants to the costs of magistrates' courts.
4. The salaries of the higher judicial and district judges are met directly from the Consolidated Fund. This expenditure is estimated at £189m for 2024-25. Total voted and non-voted judicial costs are estimated at £777m.
5. Further information on the department's expenditure and activities can be found in its Annual Report and Accounts.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource †	10,910,924,000	165,554,000	11,076,478,000
Capital	1,504,451,000	-	1,504,451,000
<b>Annually Managed Expenditure</b>			
Resource	710,287,000	-	710,287,000
Capital	23,303,000	-	23,303,000
<b>Total Net Budget</b>			
Resource	11,621,211,000	165,554,000	11,786,765,000
Capital	1,527,754,000		1,527,754,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement †</b>	<b>11,935,786,000</b>		

Amounts required in the year ending 31 March 2025 for expenditure by Ministry of Justice on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administration of the Ministry of Justice, its Agencies, Arm's Length Bodies (ALBs) and associated offices including the Office of the Accountant General; administration of judicial pay and of the Judicial Pensions Scheme.

Policy and activities relating to the justice system including: civil, family and criminal justice; administrative justice (e.g. tribunals policy work), closed material procedures including in Northern Ireland, legal aid and legal support; support for victims and witnesses; miscarriages of justice; review of Post Office convictions; 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, and youth custody services including safety and security.

Policy and activities relating to human rights, both domestic and in relation to the United Kingdom's (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 the UK's exit from 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 these 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 ALBs: 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; Oasis Restore Trust and Gov Facility Services Limited.

Expenditure of advisory ALBs 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:

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.

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; 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.

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 Government; National Insurance Fund and Scottish Criminal Injuries Compensation Appeals Panel; the Education and Skills Funding Agency; the Heritage Lottery Fund and Sport England.

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

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

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

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

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	10,910,924,000	4,826,477,000	6,084,447,000
Capital	1,504,451,000	1,038,375,000	466,076,000
<b>Annually Managed Expenditure</b>			
Resource	710,287,000	216,706,000	493,581,000
Capital	23,303,000	10,486,000	12,817,000
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>11,935,786,000</b>	<b>5,594,572,000</b>	<b>6,341,214,000</b>

† £1,150,000 has been advanced from the Contingencies Fund to provide cash in respect of £1,150,000 resource DEL spending supporting a new service provided for under section A of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 July 2024.

## PART II: SUBHEAD DETAIL

	2024-25												2023-24			
	Plans												Plans			
	Resources						Programme						Capital			
	Administration			Total			Income			Gross			Net			
	1	2	3	4	5	6	7	8	9	10	11	12				
<b>Departmental Expenditure Limit (DEL)</b>																
<b>Voted expenditure</b>																
A Policy, Corporate Services and Associated Offices	470,453	-28,071	442,382	1,228,031	-1,276,104	-48,073	394,309	-169,281	-10,000	-179,281	1,056,136	245,051				
B HM Prison and Probation Service	23,328	-26	23,302	5,800,119	-358,198	5,441,921	5,465,223	1,482,733	-	1,482,733	5,273,002	1,039,428				
C HM Courts and Tribunals Service	23,653	-	23,653	2,393,094	-55,857	2,337,237	2,360,890	192,566	-	192,566	2,233,967	224,734				
D Legal Aid Agency	16,094	-	16,094	2,185,400	-33,496	2,151,904	2,167,998	25	-	25	2,200,566	148				
E Criminal Injuries Compensation Authority Agency	1,255	-1,783	-528	200,607	-17,826	182,781	182,253	1,306	-	1,306	153,548	4,100				
F Office of the Public Guardian	-	-	-	107,711	-119,428	-11,717	-11,717	100	-	100	-10,996	1,100				
G Children and Family Court Advisory and Support Service (ALB)(Net)	5,749	-	5,749	148,786	-	148,786	154,535	4,500	-	4,500	152,599	2,579				
H Criminal Cases Review Commission (ALB)(Net)	889	-	889	7,990	-	7,990	8,879	217	-	217	8,609	215				
I Judicial Appointments Commission (ALB)(Net)	798	-	798	9,889	-	9,889	10,687	-	-	-	9,384	1				
J Legal Services Board (ALB)(Net)	-	-	-	5,271	-	5,271	5,271	724	-	724	4,729	146				
K Office for Legal Complaints (ALB)(Net)	-	-	-	18,259	-	18,259	18,259	461	-	461	16,783	250				
L Parole Board (ALB)(Net)	2,663	-	2,663	27,394	-	27,394	30,057	500	-	500	29,171	140				
M Youth Justice Board (ALB)(Net)	3,056	-	3,056	102,117	-	102,117	105,173	600	-	600	105,756	600				
N Independent Monitoring Authority for the Citizens' Rights Agreements (ALB)(Net)	2,878	-	2,878	2,853	-	2,853	5,731	-	-	-	5,847	1				
O Oasis Restore Trust (ALB)(Net)	-	-	-	13,376	-	13,376	13,376	-	-	-	5,250	-				
Gov Facility Services Ltd (ALB)(Net)	-	-	-	-	-	-	-	-	-	-	1	1				
<b>Total voted DEL</b>	<b>550,816</b>	<b>-29,880</b>	<b>520,936</b>	<b>12,250,897</b>	<b>-1,860,909</b>	<b>10,389,988</b>	<b>10,910,924</b>	<b>1,514,451</b>	<b>-10,000</b>	<b>1,504,451</b>	<b>11,244,352</b>	<b>1,518,494</b>				
<b>Non-voted expenditure</b>																
P Higher Judiciary Judicial Salaries	-	-	-	189,084	-	189,084	189,084	-	-	-	177,022	-				
Q Office for Legal Complaints/Legal Services Board Consolidated Fund Extra Receipts	-	-	-	-	-23,530	-23,530	-23,530	-	-	-	-21,512	-				
<b>Total non-voted DEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>189,084</b>	<b>-23,530</b>	<b>165,554</b>	<b>165,554</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>155,510</b>	<b>-</b>				
<b>Total DEL</b>	<b>550,816</b>	<b>-29,880</b>	<b>520,936</b>	<b>12,439,981</b>	<b>-1,884,439</b>	<b>10,555,542</b>	<b>11,076,478</b>	<b>1,514,451</b>	<b>-10,000</b>	<b>1,504,451</b>	<b>11,399,862</b>	<b>1,518,494</b>				

## PART II: SUBHEAD DETAIL

	2024-25											2023-24					
	Resources						Plans					Resources		Capital			
	Administration			Programme			Total					Capital		Net	Net		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
<b>Annually Managed Expenditure (AME)</b>																	
<b>Voted expenditure</b>																	
R Policy, Corporate Services and Associated Offices	-	-	-	482,099	-	482,099	-	-	-	-	482,099	18,501	-	-	18,501	404,282	21,881
S HM Prison and Probation Service	-	-	-	47,000	-	47,000	-	-	-	-	47,000	-	-	-	-	87,000	1
T HM Courts and Tribunals Service	-	-	-	72,000	-	72,000	-	-	-	-	72,000	4,500	-	-	4,500	44,100	1,500
U Legal Aid Agency	-	-	-	34,000	-	34,000	-	-	-	-	34,000	-	-	-	-	103,919	200
V Criminal Injuries Compensation Authority Agency	-	-	-	48,680	-	48,680	-	-	-	-	48,680	1	-	-	1	32,000	-600
W Office of the Public Guardian	-	-	-	200	-	200	-	-	-	-	200	-	-	-	-	200	1
X Children and Family Court Advisory and Support Service (ALB)(Net)	-	-	-	26,000	-	26,000	-	-	-	-	26,000	300	-	-	300	25,374	319
Y Criminal Cases Review Commission (ALB)(Net)	-	-	-	300	-	300	-	-	-	-	300	-	-	-	-	266	1
Z Judicial Appointments Commission (ALB)(Net)	-	-	-	1	-	1	-	-	-	-	1	-	-	-	-	1	-
AA Legal Services Board (ALB)(Net)	-	-	-	1	-	1	-	-	-	-	1	-	-	-	-	1	-
AB Office for Legal Complaints (ALB)(Net)	-	-	-	1	-	1	-	-	-	-	1	-	-	-	-	1	-
AC Parole Board (ALB)(Net)	-	-	-	1	-	1	-	-	-	-	1	-	-	-	-	53	-
AD Youth Justice Board (ALB)(Net)	-	-	-	1	-	1	-	-	-	-	1	-	-	-	-	100	-
AE Gov Facility Services Ltd (ALB)(Net)	-	-	-	1	-	1	-	-	-	-	1	-	-	-	-	1	-
AF Independent Monitoring Authority for the Citizens' Rights Agreements (ALB)(Net)	-	-	-	1	-	1	-	-	-	-	1	-	-	-	-	1	-
AG Oasis Restore Trust (ALB)(Net)	-	-	-	1	-	1	-	-	-	-	1	1	-	-	-	1	1
<b>Total voted AME</b>	-	-	-	710,287	-	710,287	-	-	-	-	710,287	23,303	-	-	23,303	697,300	23,304
<b>Total AME</b>	-	-	-	710,287	-	710,287	-	-	-	-	710,287	23,303	-	-	23,303	697,300	23,304
<b>Voted expenditure</b>	<b>550,816</b>	<b>-29,880</b>	<b>520,936</b>	<b>12,961,184</b>	<b>-1,860,909</b>	<b>11,100,275</b>	<b>11,621,211</b>	<b>1,537,754</b>	<b>-10,000</b>	<b>1,527,754</b>	<b>11,941,652</b>	<b>1,541,798</b>	<b>11,941,652</b>	<b>1,541,798</b>	<b>1,541,798</b>	<b>1,541,798</b>	<b>-</b>
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>189,084</b>	<b>-23,530</b>	<b>165,554</b>	<b>165,554</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>155,510</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>155,510</b>	<b>-</b>
<b>Total for Estimate</b>	<b>550,816</b>	<b>-29,880</b>	<b>520,936</b>	<b>13,150,268</b>	<b>-1,884,439</b>	<b>11,265,829</b>	<b>11,786,765</b>	<b>1,537,754</b>	<b>-10,000</b>	<b>1,527,754</b>	<b>12,097,162</b>	<b>1,541,798</b>	<b>12,097,162</b>	<b>1,541,798</b>	<b>1,541,798</b>	<b>1,541,798</b>	<b>-</b>

**PART II: RESOURCE TO CASH RECONCILIATION**

£'000

	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>11,786,765</b>	<b>12,097,162</b>	<b>10,202,110</b>
<b>Net Capital Requirement</b>	<b>1,527,754</b>	<b>1,541,798</b>	<b>1,365,445</b>
<b>Accruals to cash adjustments</b>	<b>-1,213,179</b>	<b>-1,157,676</b>	<b>-1,065,299</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-385,579	-368,182	-343,191
Add cash grant-in-aid	350,671	335,307	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,528,290	-1,241,317	-727,956
New provisions and adjustments to previous provisions	-1,414,501	-1,505,584	-144,672
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-11,200
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	450,000	480,000	-
Use of provisions	1,314,520	1,142,100	161,720
<b>Removal of non-voted budget items</b>	<b>-165,554</b>	<b>-155,510</b>	<b>-152,211</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-189,084	-177,022	-171,601
Other adjustments	23,530	21,512	19,390
<b>Net Cash Requirement</b>	<b>11,935,786</b>	<b>12,325,774</b>	<b>10,350,045</b>



### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
Gross Administration Costs	550,777	575,549	527,527
<i>Less:</i>			
Administration DEL Income	-29,880	-29,005	-47,287
<b>Net Administration Costs</b>	<b>520,897</b>	<b>546,544</b>	<b>480,240</b>
Gross Programme Costs	13,150,307	13,261,764	11,381,340
<i>Less:</i>			
Programme DEL Income	-1,884,439	-1,711,145	-1,644,096
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>11,265,868</b>	<b>11,550,619</b>	<b>9,737,244</b>
<b>Total Net Operating Costs</b>	<b>11,786,765</b>	<b>12,097,163</b>	<b>10,217,484</b>
<i>Of which:</i>			
Resource DEL	9,761,958	10,257,763	9,938,311
Capital DEL	-	-	15,380
Resource AME	2,024,807	1,839,400	263,793
Capital AME	-	-	-
Non-budget	-	-	-
<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	-	-	-15,380
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in SoCNE	-	-	-
Other adjustments	-	-1	6
<b>Total Resource Budget</b>	<b>11,786,765</b>	<b>12,097,162</b>	<b>10,202,110</b>
<i>Of which:</i>			
Resource DEL	11,076,478	11,399,862	10,100,200
Resource AME	710,287	697,300	101,910
<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	23,530	21,512	19,390
Other adjustments	-23,530	-21,512	-19,390
<b>Total Resource (Estimate)</b>	<b>11,786,765</b>	<b>12,097,162</b>	<b>10,202,110</b>

## PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A Policy, Corporate Services and Associated Offices			
Sales of Goods and Services	-28,071	-26,982	-11,745
Other Income	-	-	-33,677
B HM Prison and Probation Service			
Sales of Goods and Services	-26	-26	-13
C HM Courts and Tribunals Service			
Sales of Goods and Services	-	-136	-
D Legal Aid Agency			
Sales of Goods and Services	-	-78	-
E Criminal Injuries Compensation Authority Agency			
Sales of Goods and Services	-1,783	-1,783	-1,782
Other Income	-	-	-70
<b>Total Sales of Goods and Services</b>	<b>-29,880</b>	<b>-29,005</b>	<b>-13,540</b>
<b>Total Other Income</b>	<b>-</b>	<b>-</b>	<b>-33,747</b>
<b>Total Administration</b>	<b>-29,880</b>	<b>-29,005</b>	<b>-47,287</b>
<b>Programme</b>			
A Policy, Corporate Services and Associated Offices			
Sales of Goods and Services	-887,504	-833,278	-1,144,784
Other Grants	-	-	-23
Other Income	-	-	-4,635
Taxation	-388,600	-388,900	-41,352
B HM Prison and Probation Service			
Sales of Goods and Services	-358,198	-254,124	-248,097
Other Income	-	-	-3,457
C HM Courts and Tribunals Service			
Sales of Goods and Services	-55,857	-56,118	-58,117
Interest and Dividends	-	-	-2
Other Grants	-	-	-6
Other Income	-	-	-515
D Legal Aid Agency			
Sales of Goods and Services	-33,496	-33,978	-36,130
E Criminal Injuries Compensation Authority Agency			
Sales of Goods and Services	-17,826	-14,826	-19,453
F Office of The Public Guardian			
Sales of Goods and Services	-119,428	-108,409	-85,245
<b>Total Sales of Goods and Services</b>	<b>-1,472,309</b>	<b>-1,300,733</b>	<b>-1,591,826</b>
<b>Total Interest and Dividends</b>	<b>-</b>	<b>-</b>	<b>-2</b>
<b>Total Other Grants</b>	<b>-</b>	<b>-</b>	<b>-29</b>
<b>Total Other Income</b>	<b>-</b>	<b>-</b>	<b>-8,607</b>
<b>Total Taxation</b>	<b>-388,600</b>	<b>-388,900</b>	<b>-41,352</b>
<b>Total Programme</b>	<b>-1,860,909</b>	<b>-1,689,633</b>	<b>-1,641,816</b>
<b>Total Voted Resource DEL</b>	<b>-1,890,789</b>	<b>-1,718,638</b>	<b>-1,689,103</b>
<b>Total Voted Resource Income</b>	<b>-1,890,789</b>	<b>-1,718,638</b>	<b>-1,689,103</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	<b>£'000</b>		
	<b>2024-25</b>	<b>2023-24</b>	<b>2022-23</b>
	<b>Plans</b>	<b>Plans</b>	<b>Outturn</b>
<b>Voted Capital DEL</b>			
<b>Programme</b>			
A Policy, Corporate Services and Associated Offices			
Sales of Assets	-10,000	-5,955	-17,125
B HM Prison and Probation Service			
Sales of Assets	-	-1,277	-7,647
C HM Courts and Tribunals Service			
Sales of Assets	-	-3,000	-3,026
Other Grants	-	-	-2,280
<b>Total Sales of Assets</b>	<b>-10,000</b>	<b>-10,232</b>	<b>-27,798</b>
<b>Total Other Grants</b>	<b>-</b>	<b>-</b>	<b>-2,280</b>
<b>Total Programme</b>	<b>-10,000</b>	<b>-10,232</b>	<b>-30,078</b>
<b>Total Voted Capital DEL</b>	<b>-10,000</b>	<b>-10,232</b>	<b>-30,078</b>
<b>Total Voted Capital Income</b>	<b>-10,000</b>	<b>-10,232</b>	<b>-30,078</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**

	2024-25 Plans		2023-24 Plans		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-23,530	-23,530	-21,512	-21,512	-19,390	-19,390
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>-23,530</b>	<b>-23,530</b>	<b>-21,512</b>	<b>-21,512</b>	<b>-19,390</b>	<b>-19,390</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

**£'000**

	2024-25 Plans		2023-24 Plans		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Legal Services Board and Office for Legal Complaints receipts surrendered by the Ministry of Justice under The Legal Services Act 2007.	-23,530	-23,530	-21,512	-21,512	-19,390	-19,390
<b>Total</b>	<b>-23,530</b>	<b>-23,530</b>	<b>-21,512</b>	<b>-21,512</b>	<b>-19,390</b>	<b>-19,390</b>

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other Statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:** Antonia Romeo

**Executive Agency Accounting Officers:**

Amy Rees for Subhead B, S	HM Prisons and Probation Service
Nick Goodwin for Subhead C, T	HM Courts and Tribunals Service
Jane Harbottle for Subhead D, U	Legal Aid Agency
Linda Brown for Subhead E, V	Criminal Injuries Compensation Authority
Amy Holmes for Subhead F, W	Office of the Public Guardian

**ALB Accounting Officers:**

Jacky Tiotto	Children and Family Court Advisory and Support Service
Karen Kneller	Criminal Cases Review Commission
Alex McMurtrie	Judicial Appointments Commission
Holly Perry	Legal Services Board
Paul McFadden	Office for Legal Complaints
Faith Geary	Parole Board
Stephanie Roberts-Bibby	Youth Justice Board
Neil Edmond	Gov Facility Services Limited
Miranda Biddle	Independent Monitoring Authority for the Citizens' Rights Agreements
Clare Wilson	Oasis Restore Trust

**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	154,535	4,500	154,435
H	Criminal Cases Review Commission	8,879	217	8,595
I	Judicial Appointments Commission	10,687	-	10,506
J	Legal Services Board	5,271	724	5,307
K	Office for Legal Complaints	18,259	461	18,088
L	Parole Board	30,057	500	30,167
M	Youth Justice Board	105,173	600	104,571
N	Independent Monitoring Authority for the Citizens' Rights Agreements	5,731	-	5,626
O	Oasis Restore Trust	13,376	-	13,376
X	Children and Family Court Advisory and Support Service	26,000	300	-
Y	Criminal Cases Review Commission	300	-	-
Z	Judicial Appointments Commission	1	-	-
AA	Legal Services Board	1	-	-
AB	Office for Legal Complaints	1	-	-
AC	Parole Board	1	-	-
AD	Youth Justice Board	1	-	-
AE	Gov Facility Services Limited	1	-	-
AF	Independent Monitoring Authority for the Citizens' Rights Agreements	1	-	-
AG	Oasis Restore Trust	1	1	-
<b>Total</b>		<b>378,276</b>	<b>7,303</b>	<b>350,671</b>

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
Headquarters Employment Tribunals: The department is currently defending a number of Employment Tribunal claims.	6,000
Headquarters legal claims: There is a number of outstanding legal claims against the department Headquarters, some of which involve possible financial liabilities.	50
Data Protection Act (DPA) 2018: There are claims against the department for alleged failure to comply with the DPA 2018. These cases are ongoing.	780
HM Courts and Tribunal Service (HMCTS) is currently defending a number of Employment Tribunal claims.	55
HMCTS 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.	13,724
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.	277
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.	10,667
Claims against HM Prison and Probation Service by staff, prisoners and third parties, where the likelihood of a liability arising is deemed possible but not likely, or not reliably measurable.	50,000
Office of the Public Guardian: possible legal claim.	235
Criminal Injuries Compensation Authority (CICA): offers of compensation not accepted within time limits.	700
CICA: Incidents incurred but not yet received (IBNYR) is an unquantifiable contingent liability in respect of a possible future obligation to individuals who have been victims of violent crime as at the end of the reporting period. This liability depends upon uncertain future events occurring and an application being submitted which meets the criteria set out in the relevant scheme.	Unquantifiable
The value of the possible future obligation cannot be measured with sufficient reliability to quantify.	

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
<p>HM Treasury (HMT) and the Scheme Advisory Board (SAB) are legally required to undertake periodic 'Cost Management Process' reviews of the Local Government Pension Schemes (LGPS). The reviews to include McCloud judgment costs as a member cost within the HMT process are being challenged via a Judicial Review brought by the trade unions. If the Judicial Review is successful, this could result in changes in benefits or member contributions backdated to 1 April 2019.</p>	Unquantifiable
<p>The outcome of the Cost Management Process reviews remains unknown, and it is therefore not possible to determine whether they will impact on the LGPS, nor to determine the materiality or any potential costs of improving members' benefits.</p>	





# Crown Prosecution Service

## INTRODUCTION

1. This Estimate provides for expenditure by the Crown Prosecution Service (CPS).
2. It covers the administrative, operational and capital costs incurred by the CPS in prosecuting criminal cases in England and Wales.
3. It includes a budget transfer from Foreign, Commonwealth and Development Office for Platform Charges.
4. It includes a budget transfer from Ministry of Justice for the Victim Transformation Programme Duty to Meet obligations.
5. The Crown Prosecution Service Annual Report and Accounts 2023-24 will contain further details.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	753,568,000	-	753,568,000
Capital	12,490,000	-	12,490,000
<b>Annually Managed Expenditure</b>			
Resource	7,950,000	-	7,950,000
Capital	2,859,000	-	2,859,000
<b>Total Net Budget</b>			
Resource	761,518,000	-	761,518,000
Capital	15,349,000	-	15,349,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement</b>	743,465,000		

Amounts required in the year ending 31 March 2025 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. These costs include 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:

The CPS has two main sources of income: Costs awarded to CPS in court and receipts from any asset recovery schemes or deferred prosecution agreements. Additional to this the CPS receives income from the following sources: 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 allowances, including for irrecoverable debts, provisions and other non-cash costs falling in AME.

**Crown Prosecution Service** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	753,568,000	348,113,000	<b>405,455,000</b>
Capital	12,490,000	12,960,000	<b>-470,000</b>
<b>Annually Managed Expenditure</b>			
Resource	7,950,000	2,678,000	<b>5,272,000</b>
Capital	2,859,000	1,287,000	<b>1,572,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>743,465,000</b>	<b>352,706,000</b>	<b>390,759,000</b>

## PART II: SUBHEAD DETAIL

	2024-25											2023-24				
	Plans											Plans				
	Resources						Capital					Resources				
	Administration			Programme			Total		Income			Net		Net		
Gross	Income	Net	Gross	Income	Net	Gross	Net	Gross	Income	Net	Gross	Income	Net	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
<b>Departmental Expenditure Limit (DEL)</b>																
<b>Voted expenditure</b>																
A Administration Costs in HQ and on Central Services	47,042	-1,100	45,942	-	-	-	45,942	-	-	-	-	-	-	-	48,034	-
B Crown Prosecutions and Legal Services	-	-	-	752,726	-45,100	707,626	707,626	12,490	-	12,490	771,276	-	12,490	-	771,276	40,100
<b>Total voted DEL</b>	<b>47,042</b>	<b>-1,100</b>	<b>45,942</b>	<b>752,726</b>	<b>-45,100</b>	<b>707,626</b>	<b>753,568</b>	<b>12,490</b>	<b>-</b>	<b>12,490</b>	<b>819,310</b>	<b>-</b>	<b>12,490</b>	<b>-</b>	<b>819,310</b>	<b>40,100</b>
<b>Total DEL</b>	<b>47,042</b>	<b>-1,100</b>	<b>45,942</b>	<b>752,726</b>	<b>-45,100</b>	<b>707,626</b>	<b>753,568</b>	<b>12,490</b>	<b>-</b>	<b>12,490</b>	<b>819,310</b>	<b>-</b>	<b>12,490</b>	<b>-</b>	<b>819,310</b>	<b>40,100</b>
<b>Annually Managed Expenditure (AME)</b>																
<b>Voted expenditure</b>																
C CPS voted AME charges	-	-	-	7,950	-	7,950	7,950	2,859	-	2,859	23,950	-	2,859	-	23,950	10,859
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,950</b>	<b>-</b>	<b>7,950</b>	<b>7,950</b>	<b>2,859</b>	<b>-</b>	<b>2,859</b>	<b>23,950</b>	<b>-</b>	<b>2,859</b>	<b>-</b>	<b>23,950</b>	<b>10,859</b>
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,950</b>	<b>-</b>	<b>7,950</b>	<b>7,950</b>	<b>2,859</b>	<b>-</b>	<b>2,859</b>	<b>23,950</b>	<b>-</b>	<b>2,859</b>	<b>-</b>	<b>23,950</b>	<b>10,859</b>
<b>Voted expenditure</b>	<b>47,042</b>	<b>-1,100</b>	<b>45,942</b>	<b>760,676</b>	<b>-45,100</b>	<b>715,576</b>	<b>761,518</b>	<b>15,349</b>	<b>-</b>	<b>15,349</b>	<b>843,260</b>	<b>-</b>	<b>15,349</b>	<b>-</b>	<b>843,260</b>	<b>50,959</b>
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>	<b>47,042</b>	<b>-1,100</b>	<b>45,942</b>	<b>760,676</b>	<b>-45,100</b>	<b>715,576</b>	<b>761,518</b>	<b>15,349</b>	<b>-</b>	<b>15,349</b>	<b>843,260</b>	<b>-</b>	<b>15,349</b>	<b>-</b>	<b>843,260</b>	<b>50,959</b>

£'000

## PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>761,518</b>	<b>843,260</b>	<b>701,273</b>
<b>Net Capital Requirement</b>	<b>15,349</b>	<b>50,959</b>	<b>24,125</b>
<b>Accruals to cash adjustments</b>	<b>-33,402</b>	<b>-53,202</b>	<b>-13,074</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	-22,593	-22,593	-11,869
New provisions and adjustments to previous provisions	-10,809	-34,809	-359
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-10,300	-846
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	14,500	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>743,465</b>	<b>841,017</b>	<b>712,324</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	47,042	49,034	42,258
<i>Less:</i>			
Administration DEL Income	-1,100	-1,000	-995
<b>Net Administration Costs</b>	<b>45,942</b>	<b>48,034</b>	<b>41,263</b>
Gross Programme Costs	760,676	839,226	701,630
<i>Less:</i>			
Programme DEL Income	-45,100	-44,000	-41,620
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>715,576</b>	<b>795,226</b>	<b>660,010</b>
<b>Total Net Operating Costs</b>	<b>761,518</b>	<b>843,260</b>	<b>701,273</b>
<i>Of which:</i>			
Resource DEL	753,568	819,310	699,965
Capital DEL	-	-	-
Resource AME	7,950	23,950	1,308
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>761,518</b>	<b>843,260</b>	<b>701,273</b>
<i>Of which:</i>			
Resource DEL	753,568	819,310	699,965
Resource AME	7,950	23,950	1,308
<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>761,518</b>	<b>843,260</b>	<b>701,273</b>

## PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A Administration Costs in HQ and on Central Services			
Other Income	-1,100	-1,000	-995
<b>Total Other Income</b>	<b>-1,100</b>	<b>-1,000</b>	<b>-995</b>
<b>Total Administration</b>	<b>-1,100</b>	<b>-1,000</b>	<b>-995</b>
<b>Programme</b>			
B Crown Prosecutions and Legal Services			
Other Grants	-	-	-12,849
Other Income	-	-	-917
Taxation	-45,100	-44,000	-27,854
<b>Total Other Grants</b>	<b>-</b>	<b>-</b>	<b>-12,849</b>
<b>Total Other Income</b>	<b>-</b>	<b>-</b>	<b>-917</b>
<b>Total Taxation</b>	<b>-45,100</b>	<b>-44,000</b>	<b>-27,854</b>
<b>Total Programme</b>	<b>-45,100</b>	<b>-44,000</b>	<b>-41,620</b>
<b>Total Voted Resource DEL</b>	<b>-46,200</b>	<b>-45,000</b>	<b>-42,615</b>
<b>Total Voted Resource Income</b>	<b>-46,200</b>	<b>-45,000</b>	<b>-42,615</b>



**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Stephen Parkinson

# Serious Fraud Office

## INTRODUCTION

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

**PART I: EXPENDITURE AND AMBIT**

			£
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	59,819,000	-	59,819,000
Capital	33,007,000	-	33,007,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	59,819,000	-	59,819,000
Capital	33,007,000	-	33,007,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>88,669,000</b>		

Amounts required in the year ending 31 March 2025 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.

Income arising from:

Recovery of income awarded to the SFO in court, receipts from the Asset Recovery Incentivisation Scheme and deferred prosecution agreements.

**Serious Fraud Office** will account for this Estimate.

			£
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	59,819,000	26,235,000	<b>33,584,000</b>
Capital	33,007,000	1,305,000	<b>31,702,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>88,669,000</b>	<b>26,313,000</b>	<b>62,356,000</b>

## PART II: SUBHEAD DETAIL

	2024-25 Plans										2023-24 Plans		
	Resources					Capital					Resources	Capital	
	Administration		Programme			Total		Gross	Income	Net	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12	
<b>Departmental Expenditure Limit (DEL)</b>													
<b>Voted expenditure</b>													
A Investigations and Prosecution	10,255	-	10,255	51,364	-1,800	49,564	59,819	33,007	-	33,007	92,552	2,900	
<b>Total voted DEL</b>	<b>10,255</b>	<b>-</b>	<b>10,255</b>	<b>51,364</b>	<b>-1,800</b>	<b>49,564</b>	<b>59,819</b>	<b>33,007</b>	<b>-</b>	<b>33,007</b>	<b>92,552</b>	<b>2,900</b>	
<b>Total DEL</b>	<b>10,255</b>	<b>-</b>	<b>10,255</b>	<b>51,364</b>	<b>-1,800</b>	<b>49,564</b>	<b>59,819</b>	<b>33,007</b>	<b>-</b>	<b>33,007</b>	<b>92,552</b>	<b>2,900</b>	
<b>Annually Managed Expenditure (AME)</b>													
<b>Voted expenditure</b>													
<i>New Provisions and Adjustment to existing provisions</i>	-	-	-	-	-	-	-	-	-	-	250,000	-	
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	
<b>Voted expenditure</b>	<b>10,255</b>	<b>-</b>	<b>10,255</b>	<b>51,364</b>	<b>-1,800</b>	<b>49,564</b>	<b>59,819</b>	<b>33,007</b>	<b>-</b>	<b>33,007</b>	<b>342,552</b>	<b>2,900</b>	
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total for Estimate</b>	<b>10,255</b>	<b>-</b>	<b>10,255</b>	<b>51,364</b>	<b>-1,800</b>	<b>49,564</b>	<b>59,819</b>	<b>33,007</b>	<b>-</b>	<b>33,007</b>	<b>342,552</b>	<b>2,900</b>	

£'000

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>59,819</b>	<b>342,552</b>	<b>69,970</b>
<b>Net Capital Requirement</b>	<b>33,007</b>	<b>2,900</b>	<b>3,900</b>
<b>Accruals to cash adjustments</b>	<b>-4,157</b>	<b>-252,725</b>	<b>-4,001</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	-4,157	-5,301	-1,438
New provisions and adjustments to previous provisions	-	-250,000	-2,500
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-63
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	2,576	-
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>88,669</b>	<b>92,727</b>	<b>69,869</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	10,255	9,987	11,111
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	<b>10,255</b>	<b>9,987</b>	<b>11,111</b>
Gross Programme Costs	51,364	334,365	57,929
<i>Less:</i>			
Programme DEL Income	-1,800	-1,800	930
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>49,564</b>	<b>332,565</b>	<b>58,859</b>
<b>Total Net Operating Costs</b>	<b>59,819</b>	<b>342,552</b>	<b>69,970</b>
<i>Of which:</i>			
Resource DEL	59,819	92,552	67,470
Capital DEL	-	-	-
Resource AME	-	250,000	2,500
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>59,819</b>	<b>342,552</b>	<b>69,970</b>
<i>Of which:</i>			
Resource DEL	59,819	92,552	67,470
Resource AME	-	250,000	2,500
<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>59,819</b>	<b>342,552</b>	<b>69,970</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
<b>Voted Resource DEL</b>			
<b>Programme</b>			
A Investigations and Prosecution			
Other Income	-1,800	-1,800	-
Taxation	-	-	930
<b>Total Other Income</b>	<b>-1,800</b>	<b>-1,800</b>	<b>-</b>
<b>Total Taxation</b>	<b>-</b>	<b>-</b>	<b>930</b>
<b>Total Programme</b>	<b>-1,800</b>	<b>-1,800</b>	<b>930</b>
<b>Total Voted Resource DEL</b>	<b>-1,800</b>	<b>-1,800</b>	<b>930</b>
<b>Total Voted Resource Income</b>	<b>-1,800</b>	<b>-1,800</b>	<b>930</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Nick Ephgrave QPM





# HM Procurator General and Treasury Solicitor

## INTRODUCTION

1. This Estimate provides for the administrative costs of the Government Legal Department (GLD) within DEL (section A), which includes capital DEL expenditure. This section also covers disbursement costs of the Government Legal Department. Disbursement costs arise on the provision of legal services to government departments. Except for those associated with centrally funded services, these costs are fully recovered from client departments as disbursements on legal cases. The principal areas of this expenditure are adverse costs, counsel fees, expert witnesses and solicitors' agents fees.
2. Section B covers the administration costs of the Attorney General's Office including the salaries of two Ministers of the Crown and programme costs associated with continuing work on EU Exit. Section C covers the administrative costs of HM Crown Prosecution Service Inspectorate.
3. Further details of the Department's administration costs will be provided in the 2023-24 HM Procurator General and Treasury Solicitor Annual Report and Accounts and, for GLD, the 2023-24 Government Legal Department Annual Report and Accounts.
4. The Government Legal Department (formerly the Treasury Solicitor's Department), became an Agency on 1 April 1996. It has operated a system of full repayment of the majority of its legal services since 1990-91. The greater parts of its administrative costs are now met by receipts. Since 1999-2000, it has operated under a net operating cost control, allowing it the flexibility to respond to an increasing demand for its services. A small section of the Agency's work, which is considered to be in the public interest, remains centrally funded.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	11,786,000	-	11,786,000
Capital	2,676,000	-	2,676,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	11,786,000	-	11,786,000
Capital	2,676,000	-	2,676,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>16,058,000</b>		

Amounts required in the year ending 31 March 2025 for expenditure by HM Procurator General and Treasury Solicitor on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administration of HM Procurator General and Treasury Solicitor's Department comprising the Government Legal Department, the Attorney General's Office and HM Crown Prosecution Service Inspectorate and costs and fees for providing legal and other services, and non-cash items in DEL. Includes programme costs associated with continuing work on EU Exit Transition.

Income arising from:

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

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	11,786,000	5,266,000	<b>6,520,000</b>
Capital	2,676,000	900,000	<b>1,776,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>16,058,000</b>	<b>6,885,000</b>	<b>9,173,000</b>

## PART II: SUBHEAD DETAIL

	2024-25										2023-24			
	Plans										Plans			
	Resources					Capital					Resources			
	Administration		Programme			Total		Income		Net		Net		Capital
Gross	Income	Net	Gross	Income	Net	Gross	Income	Gross	Income	Net	Gross	Income	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>Departmental Expenditure Limit (DEL)</b>														
<b>Voted expenditure</b>														
A GLD Administration	340,801	-338,700	2,101	-	-	2,101	2,676	-	2,676	1,280	5,100			
B AGO Administration	6,277	-	6,277	274	274	6,551	-	-	-	6,448	-			
C CPSI Administration	3,134	-	3,134	-	-	3,134	-	-	-	3,070	-			
<b>Total voted DEL</b>	<b>350,212</b>	<b>-338,700</b>	<b>11,512</b>	<b>274</b>	<b>274</b>	<b>11,786</b>	<b>2,676</b>	<b>-</b>	<b>2,676</b>	<b>10,798</b>	<b>5,100</b>			
<b>Total DEL</b>	<b>350,212</b>	<b>-338,700</b>	<b>11,512</b>	<b>274</b>	<b>274</b>	<b>11,786</b>	<b>2,676</b>	<b>-</b>	<b>2,676</b>	<b>10,798</b>	<b>5,100</b>			
<b>Annually Managed Expenditure (AME)</b>														
<b>Voted expenditure</b>														
AME Provision	-	-	-	-	-	-	-	-	-	500	-			
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>			
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>			
<b>Voted expenditure</b>	<b>350,212</b>	<b>-338,700</b>	<b>11,512</b>	<b>274</b>	<b>274</b>	<b>11,786</b>	<b>2,676</b>	<b>-</b>	<b>2,676</b>	<b>11,298</b>	<b>5,100</b>			
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>Total for Estimate</b>	<b>350,212</b>	<b>-338,700</b>	<b>11,512</b>	<b>274</b>	<b>274</b>	<b>11,786</b>	<b>2,676</b>	<b>-</b>	<b>2,676</b>	<b>11,298</b>	<b>5,100</b>			

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	11,786	11,298	-1,959
<b>Net Capital Requirement</b>	2,676	5,100	2,985
<b>Accruals to cash adjustments</b>	1,596	1,098	1,827
<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	-12,027	-12,025	-10,402
New provisions and adjustments to previous provisions	-	-500	-398
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	927
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	13,623	13,623	11,634
Use of provisions	-	-	66
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>16,058</b>	<b>17,496</b>	<b>2,853</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	350,212	334,233	306,541
<i>Less:</i>			
Administration DEL Income	-338,700	-323,700	-309,129
<b>Net Administration Costs</b>	<b>11,512</b>	<b>10,533</b>	<b>-2,588</b>
Gross Programme Costs	274	765	629
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>274</b>	<b>765</b>	<b>629</b>
<b>Total Net Operating Costs</b>	<b>11,786</b>	<b>11,298</b>	<b>-1,959</b>
<i>Of which:</i>			
Resource DEL	11,786	10,798	-2,293
Capital DEL	-	-	-
Resource AME	-	500	334
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>11,786</b>	<b>11,298</b>	<b>-1,959</b>
<i>Of which:</i>			
Resource DEL	11,786	10,798	-2,227
Resource AME	-	500	268
<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>11,786</b>	<b>11,298</b>	<b>-1,959</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A GLD Administration			
Sales of Goods and Services	-338,700	-323,700	-302,143
Other Income	-	-	-6,719
B AGO Administration			
Other Income	-	-	-267
<b>Total Sales of Goods and Services</b>	<b>-338,700</b>	<b>-323,700</b>	<b>-302,143</b>
<b>Total Other Income</b>	<b>-</b>	<b>-</b>	<b>-6,986</b>
<b>Total Administration</b>	<b>-338,700</b>	<b>-323,700</b>	<b>-309,129</b>
<b>Total Voted Resource DEL</b>	<b>-338,700</b>	<b>-323,700</b>	<b>-309,129</b>
<b>Total Voted Resource Income</b>	<b>-338,700</b>	<b>-323,700</b>	<b>-309,129</b>



**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

<b>Accounting Officer:</b>	Susanna McGibbon, Treasury Solicitor
<b>Additional Accounting Officers:</b>	Douglas Wilson OBE, Director General of the Attorney General's Office, for Section B Anthony Rogers, Interim HM Chief Inspector of the Crown Prosecution Service, for section C

**PART III: NOTE J - STAFF BENEFITS**

The Government Legal Department, AGO and HMCPSI have a Special Bonus Scheme that gives managers and staff the opportunity to recognise and reward individuals or teams for exceptional achievements relating to specific tasks or activities, or for acting as an outstanding role model in the demonstration of the Department's values. These bonuses can take the form of cash awards or vouchers.



# Ministry of Defence

## INTRODUCTION

1. The Estimate provides for expenditure primarily to meet the costs of the Department's operational, support and logistics services, and providing the equipment capability required by Defence policy; Operations in support of government endorsed peacekeeping operations and for Conflict Pools. War Pensions Benefit provides for payment of war disablement and war widows' pensions in accordance with relevant legislation.
2. Some advances made periodically for the UK share of costs for collaborative projects will be charged to the Estimate at the time of issue and the MoD will be provided with periodic statements of actual expenditure incurred.
3. The Ministry of Defence is responsible for administering the funding for this Estimate.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	43,410,407,000	-	43,410,407,000
Capital	21,753,906,000	-	21,753,906,000
<b>Annually Managed Expenditure</b>			
Resource	1,928,087,000	-	1,928,087,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	45,338,494,000	-	45,338,494,000
Capital	21,753,906,000	-	21,753,906,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement</b>	56,124,873,000		

Amounts required in the year ending 31 March 2025 for expenditure by Ministry of Defence on:

**Departmental Expenditure Limit:**Expenditure arising from:

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

Personnel costs of the Armed Forces and their Reserves, Cadet forces. Personnel costs of Defence Ministers, civilian staff employed by the Ministry of Defence and contractors working on Defence contracts. Procurement of Defence assets including the development and production of equipment and weapon systems for the Armed Forces. Support to the nuclear warhead and fissile material programme. Research by contract. Wider procurement services including those on repayment terms, purchases for sale abroad, purchases for gifting abroad, contractor costs including on redundancy.

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

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.

**PART I: EXPENDITURE AND AMBIT (continued)**

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. Support to Afghan relocations and resettlement.

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

Income arising from:

Provision of services to Foreign Governments and other government departments. Payments for services provided by Trading Funds, Arm's Length Bodies and other designated Defence bodies. Dividends, interest and loan repayments from Trading Funds, Arm's Length Bodies and other designated Defence bodies. Sale of assets. Recovery of costs from personnel. Rent for use of Ministry of Defence property and miscellaneous receipts.

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

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

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

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
<b>Departmental Expenditure Limit</b>			
Resource	43,410,407,000	18,454,937,000	<b>24,955,470,000</b>
Capital	21,753,906,000	8,252,072,000	<b>13,501,834,000</b>
<b>Annually Managed Expenditure</b>			
Resource	1,928,087,000	867,639,000	<b>1,060,448,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>56,124,873,000</b>	<b>22,744,227,000</b>	<b>33,380,646,000</b>

## PART II: SUBHEAD DETAIL

	2024-25										2023-24					
	Plans										Plans					
	Resources			Programme			Capital				Resources					
	Administration		Income		Gross		Net		Total		Gross		Income		Net	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
<b>Departmental Expenditure Limit (DEL)</b>																
<b>Voted expenditure</b>																
A Provision of Defence Capability Service Personnel Costs	-	-	-	11,461,469	-	11,461,469	11,461,469	-	-	-	-	-	-	-	10,935,870	-
B Provision of Defence Capability Civilian Personnel Costs	-	-	-	2,182,992	-	2,182,992	2,182,992	-	-	-	-	-	-	-	2,126,521	-
C Provision of Defence Capability Infrastructure costs	-	-	-	5,224,000	-	5,224,000	5,224,000	-	-	-	-	-	-	-	5,296,836	-
D Provision of Defence Capability Inventory Consumption	-	-	-	1,301,000	-	1,301,000	1,301,000	-	-	-	-	-	-	-	1,440,165	-
E Provision of Defence Capability Equipment Support Costs	-	-	-	5,835,479	-	5,835,479	5,835,479	-	-	-	-	-	-	-	6,635,533	-
F Provision of Defence Capability Other Costs and Services	-	-	-	937,896	-	937,896	937,896	-	-	-	-	-	-	-	1,413,960	-
G Provision of Defence Capability Receipts and other Income	-	-	-	-	-1,439,600	-1,439,600	-1,439,600	-	-	-	-	-	-	-	-1,370,000	-
H Provision of Defence Capability Depreciation and Impairments Costs	-	-	-	8,781,677	-	8,781,677	8,781,677	-	-	-	-	-	-	-	8,802,482	-
I Provision of Defence Capability Cash Release of Provisions Costs	-	-	-	284,500	-	284,500	284,500	-	-	-	-	-	-	-	260,691	-
J Provision of Defence Capability Capital Single Use Military Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,624,530
K Provision of Defence Capability Other Capital (Fiscal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,529,907
L Provision of Defence Capability Fiscal Assets / Estate Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-160,000	-	-	-270,000
M Provision of Defence Capability Research and Development Costs	-	-	-	235,000	-	235,000	235,000	-	-	-	-	-	-	-	153,473	2,232,285
N Provision of Defence Capability Administration Civilian Personnel Costs	560,000	-	560,000	-	-	-	560,000	-	-	-	-	-	-	-	588,939	-
O Provision of Defence Capability Administration Other Costs and Services	304,106	-	304,106	-	-	-	304,106	-	-	-	-	-	-	-	315,182	-

£'000

## PART II: SUBHEAD DETAIL (continued)

	2024-25												2023-24		
	Resources						Plans						Plans		
	Administration			Programme			Capital			Resources			Capital		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12				
P Operations Service Personnel Staff Cost	-	-	-	150,000	-	150,000	150,000	-	-	-	-	-	-	149,833	-
Q Operations and Peacekeeping Civilian Personnel Staff Costs	-	-	-	20,000	-	20,000	20,000	-	-	-	-	-	-	17,574	-
R Operations Infrastructure Costs	-	-	-	160,000	-	160,000	160,000	-	-	-	-	-	-	203,661	-
S Operations Inventory Consumption	-	-	-	300,000	-	300,000	300,000	-	-	-	-	-	-	318,787	-
T Operations Equipment Support Costs	-	-	-	500,000	-	500,000	500,000	-	-	-	-	-	-	490,550	-
U Operations Other Costs and Services	-	-	-	589,000	-	589,000	589,000	-	-	-	-	-	-	219,475	-
V Operations Other Capital (Fiscal)	-	-	-	-	-	-	-	-	-	-	-	-	1,540,000	-	435,938
W Non Departmental Public Bodies Costs (net)	-	-	-	218,518	-	218,518	218,518	-	-	-	-	-	2,500	215,048	2,500
X Defence Capability Admin Service Pers Costs	892,940	-	892,940	-	-	-	892,940	-	-	-	-	-	-	817,130	-
Y Defence Capability DE&S DEL Costs	-	-	-	1,301,145	-	1,301,145	1,301,145	-	-	-	-	-	226,962	1,271,960	249,504
Z War Pension Benefits Programme Costs	-	-	-	653,666	-	653,666	653,666	-	-	-	-	-	-	636,887	-
AA Conflict, Stability and Security Fund	-	-	-	42,619	-	42,619	42,619	-	-	-	-	-	-	57,337	-
AB Cash Release of Provisions Admin Costs	5,000	-	5,000	-	-	-	5,000	-	-	-	-	-	-	5,000	-
AC Defence Capability Defence Nuclear Enterprise DEL Cost	-	-	-	2,629,000	-	2,629,000	2,629,000	-	-	-	-	-	7,868,000	2,535,980	6,609,000
AD Defence Capability Defence Nuclear Enterprise Admin DEL Costs	280,000	-	280,000	-	-	-	280,000	-	-	-	-	-	-	276,020	-
Operations Receipts and other Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-7,500	-
Operations Capital Single Use Military Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	783,062
<b>Total voted DEL</b>	<b>2,042,046</b>	-	<b>2,042,046</b>	<b>42,807,961</b>	<b>-1,439,600</b>	<b>41,368,361</b>	<b>43,410,407</b>	<b>-160,000</b>	<b>21,753,906</b>	<b>43,807,394</b>	<b>19,196,726</b>	<b>43,807,394</b>	<b>21,913,906</b>	<b>43,807,394</b>	<b>19,196,726</b>
<b>Total DEL</b>	<b>2,042,046</b>	-	<b>2,042,046</b>	<b>42,807,961</b>	<b>-1,439,600</b>	<b>41,368,361</b>	<b>43,410,407</b>	<b>-160,000</b>	<b>21,753,906</b>	<b>43,807,394</b>	<b>19,196,726</b>	<b>43,807,394</b>	<b>21,913,906</b>	<b>43,807,394</b>	<b>19,196,726</b>



## PART II: SUBHEAD DETAIL (continued)

	2024-25										2023-24			
	Plans										Plans			
	Resources			Programme			Capital				Resources		Capital	
	Administration			Total			Gross		Income		Net		Net	Net
1	2	3	4	5	6	7	8	9	10	11	12			
<b>Annually Managed Expenditure (AME)</b>														
<b>Voted expenditure</b>														
AE Provision of Defence Capability	-	-	-	202,197	-	202,197	-	-	-	-	-	-	202,198	-
Depreciation and Impairment Costs	-	-	-	1,649,640	-	1,649,640	-	-	-	-	-	-	1,951,078	-
AF Provision of Defence Capability	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provisions Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AG Provision of Defence Cash Release of Provisions Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AH Movement On Fair Value of Financial Instruments	-	-	-	247,990	-	247,990	-	-	-	-	-	-	247,990	-
<b>Total voted AME</b>	-	-	-	<b>1,928,087</b>	-	<b>1,928,087</b>	-	-	-	-	-	-	<b>1,928,088</b>	-
<b>Total AME</b>	-	-	-	<b>1,928,087</b>	-	<b>1,928,087</b>	-	-	-	-	-	-	<b>1,928,088</b>	-
<b>Voted expenditure</b>	<b>2,042,046</b>	-	<b>2,042,046</b>	<b>44,736,048</b>	<b>-1,439,600</b>	<b>43,296,448</b>	<b>21,913,906</b>	<b>-160,000</b>	<b>21,753,906</b>	<b>45,735,482</b>	<b>19,196,726</b>			
<b>Non-voted expenditure</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total for Estimate</b>	<b>2,042,046</b>	-	<b>2,042,046</b>	<b>44,736,048</b>	<b>-1,439,600</b>	<b>43,296,448</b>	<b>21,913,906</b>	<b>-160,000</b>	<b>21,753,906</b>	<b>45,735,482</b>	<b>19,196,726</b>			

£'000

**PART II: RESOURCE TO CASH RECONCILIATION**

£'000

	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>45,338,494</b>	<b>45,735,482</b>	<b>25,991,402</b>
<b>Net Capital Requirement</b>	<b>21,753,906</b>	<b>19,196,726</b>	<b>20,304,443</b>
<b>Accruals to cash adjustments</b>	<b>-10,967,527</b>	<b>-9,534,270</b>	<b>6,358,367</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-221,018	-217,548	-242,662
Add cash grant-in-aid	217,318	213,848	214,671
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-9,231,864	-9,252,670	-7,248,328
New provisions and adjustments to previous provisions	-1,649,640	-1,951,078	13,407,504
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-154,664
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	1,407,487	-
Use of provisions	-82,323	265,691	381,846
<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>56,124,873</b>	<b>55,397,938</b>	<b>52,654,212</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
Gross Administration Costs	2,042,046	2,002,271	1,834,482
<i>Less:</i>			
Administration DEL Income	-	-	-81,975
<b>Net Administration Costs</b>	<b>2,042,046</b>	<b>2,002,271</b>	<b>1,752,507</b>
Gross Programme Costs	45,571,506	46,219,124	25,646,906
<i>Less:</i>			
Programme DEL Income	-1,439,600	-1,370,000	-2,413,309
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>44,131,906</b>	<b>44,849,124</b>	<b>23,233,597</b>
<b>Total Net Operating Costs</b>	<b>46,173,952</b>	<b>46,851,395</b>	<b>24,986,104</b>
<i>Of which:</i>			
Resource DEL	40,532,125	41,814,844	36,406,038
Capital DEL	3,542,000	2,635,285	2,054,336
Resource AME	2,099,827	2,401,266	-13,474,270
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-3,542,000	-2,635,285	-2,054,336
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	2,706,542	1,519,372	3,059,634
<b>Total Resource Budget</b>	<b>45,338,494</b>	<b>45,735,482</b>	<b>25,991,402</b>
<i>Of which:</i>			
Resource DEL	43,410,407	43,807,394	39,847,378
Resource AME	1,928,087	1,928,088	-13,855,976
<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>45,338,494</b>	<b>45,735,482</b>	<b>25,991,402</b>

## PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
O Provision of Defence Capability Administration Other Costs and Services			
Other Income	-	-	-81,975
<b>Total Other Income</b>	-	-	<b>-81,975</b>
<b>Total Administration</b>	-	-	<b>-81,975</b>
<b>Programme</b>			
A Provision of Defence Capability Service Personnel Costs			
Other Income	-	-	-32,823
B Provision of Defence Capability Civilian Personnel Costs			
Other Income	-	-	-18,996
G Provision of Defence Capability Receipts and other Income			
EU Grants Received	-	-	-123
Sales of Goods and Services	-1,439,600	-1,370,000	-1,933,400
Interest and Dividends	-	-	-14,631
Other Income	-	-	-318,297
Taxation	-	-	-15,411
<i>Operations Receipts and other Income</i>			
Sales of Goods and Services	-	-	-6,513
Other Income	-	-	-
Y Defence Capability DE&S DEL Costs			
Sales of Goods and Services	-	-	-67,191
Other Income	-	-	-215
AA Conflict, Stability and Security Fund			
Sales of Goods and Services	-	-	-5,699
Other Income	-	-	-10
<b>Total EU Grants Received</b>	-	-	<b>-123</b>
<b>Total Sales of Goods and Services</b>	<b>-1,439,600</b>	<b>-1,370,000</b>	<b>-2,012,812</b>
<b>Total Interest and Dividends</b>	-	-	<b>-14,631</b>
<b>Total Other Income</b>	-	-	<b>-370,332</b>
<b>Total Taxation</b>	-	-	<b>-15,411</b>
<b>Total Programme</b>	<b>-1,439,600</b>	<b>-1,370,000</b>	<b>-2,413,309</b>
<b>Total Voted Resource DEL</b>	<b>-1,439,600</b>	<b>-1,370,000</b>	<b>-2,495,284</b>
<b>Total Voted Resource Income</b>	<b>-1,439,600</b>	<b>-1,370,000</b>	<b>-2,495,284</b>
<b>Voted Capital DEL</b>			
<b>Programme</b>			
J Provision of Defence Capability Capital Single Use Military Equipment			
Sales of Assets	-	-	-44,328
K Provision of Defence Capability Other Capital (Fiscal)			
Sales of Assets	-	-	-144,026
L Provision of Defence Capability Fiscal Assets / Estate Disposal			
Sales of Assets	-160,000	-270,000	-74,580

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME (continued)**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<i>Provision of Defence Capability New Loans and Loan Repayment</i>			
Other Income	-	-	75
Repayments	-	-	4,521
<i>Operations Capital Single Use Military Equipment</i>			
Sales of Assets	-	-	-34,463
<i>V Operations Other Capital (Fiscal)</i>			
Sales of Assets	-	-	-3,236
<b>Total Sales of Assets</b>	<b>-160,000</b>	<b>-270,000</b>	<b>-300,633</b>
<b>Total Other Income</b>	<b>-</b>	<b>-</b>	<b>75</b>
<b>Total Repayments</b>	<b>-</b>	<b>-</b>	<b>4,521</b>
<b>Total Programme</b>	<b>-160,000</b>	<b>-270,000</b>	<b>-296,037</b>
<b>Total Voted Capital DEL</b>	<b>-160,000</b>	<b>-270,000</b>	<b>-296,037</b>
<b>Total Voted Capital Income</b>	<b>-160,000</b>	<b>-270,000</b>	<b>-296,037</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:** David Williams

**Additional Accounting Officers:** Paul Lincoln CB OBE VR for sections A-AB  
Madelaine McTernan for section AC and AD

**Executive Agency Accounting Officers:**

Andy Start Defence Equipment and Support  
Vice Admiral Sir Chris Gardner Submarine Delivery Agency (SDA)  
KBE

**ALB Accounting Officers:**

David Richmond CBE	Royal Hospital Chelsea
Matthew Sheldon	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 CBE	Commonwealth War Graves Commission
John Russell	Single Source Regulations Office
Anna Wright	Armed Forces Covenant Fund Trust
Nick Elliott CB MBE	Atomic Weapons Establishment

**PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)**

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
W	Armed Forces Covenant Fund Trustee Ltd	10,856	-	10,856
W	International Military Services Limited	1	-	1
W	National Army Museum	7,181	-	7,181
W	National Museum of the Royal Navy	3,995	-	3,995
W	Royal Air Force Museum	10,754	-	10,754
W	Territorial, Auxiliary and Volunteer Reserve Associations established under s 110 of the Reserve Act	109,728	2,500	108,528
W	Royal Hospital, Chelsea	13,918	-	13,918
W	Single Source Regulations Office	6,436	-	6,436
W	Commonwealth War Graves Commission	55,649	-	55,649
<b>Total</b>		<b>218,518</b>	<b>2,500</b>	<b>217,318</b>



**PART III: NOTE J - STAFF BENEFITS**

For the Financial Year 2024-25, 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
1. Unquantified liabilities arising from offering guarantees, limitations of contractors' liability, indemnities or by giving letters of comfort which cannot disclosed due to reasons of commercial confidentiality and/or national security.	Unquantifiable
2. Quantified Liabilities arising from offering guarantees, limitations of contractors' liability, indemnities or by giving letters of comfort which cannot disclosed due to reasons of commercial confidentiality and / or national security.	2,531,977
3. Liabilities arising from the use of Special Risk Indemnities in MOD contracts.	406,650
4. Unquantified Liabilities arising from the use of Special Risk Indemnities in MOD contracts.	Unquantifiable
5. 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
6. Indemnity for contractors liability relating to explosion or ignition of Authority owned ammunition or explosives.	2,000
7. Indemnity for possible damage caused by contractors on Government property.	662,200
8. 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
9. 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
10. 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
11. Indemnity to SERCO under the Marine Services contract for losses and costs incurred due to the unintended detonation of explosives while being handled in performance of the contract.	Unquantifiable
12. Overall cap on contractor liability within the future submarine design phase contract with Devonport Royal Dockyard Limited.	Unquantifiable
13. Strategic Weapons System Activities Future Delivery Project – outsourced contract includes an indemnity for non-nuclear events and unintended detonation of explosives.	Unquantifiable
14. Third-party claims for injury/death and/or damage to property resulting from loss of a UK RJ aircraft.	200
15. 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
16. Indemnities and limits of liability to contractors in respect of consequential and indirect losses.	Unquantifiable

**PART III: NOTE K - CONTINGENT LIABILITIES (continued)**

Nature of liability	£'000
17. Guarantee to NAAFI that the Department will reimburse 90% of their additional costs arising from any changes in MOD's service requirements.	Unquantifiable
18. Liability for redundancy.	314,871
19. New Fair Deal Arrangements for staff Pensions: staff transfers from Central Government.	10,540
20. Potential redundancy costs for employees at the Defence College of Technical Training.	4,742
21. Potential redundancy liability for employees at several sites due to USVF re-basing as part of US European Infrastructure Consolidation (EIC).	4,000
22. 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.	Unquantifiable
23. 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.	8,000
24. Legal Claims.	56,148
25. Environmental clean up costs.	13,000
26. 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
27. 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
28. 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
29. 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
30. Environmental and safety responsibility for a large number of shipwrecks both in UK waters and globally.	Unquantifiable
31. Indemnities to AWE Management Ltd for nuclear risks.	Unquantifiable
32. Indemnities to Rolls-Royce and BAE Systems for risks associated with the handling of fissile materials.	Unquantifiable
33. Standard shipbuilding indemnity in respect of Astute class submarines.	Unquantifiable
34. Indemnity to SERCO under the Marine Services contract for losses and costs incurred due to the unintended detonation of explosives while being handled in performance of the contract.	Unquantifiable

**PART III: NOTE K - CONTINGENT LIABILITIES (continued)**

Nature of liability	£'000
35. Liability arising from the Colchester Garrison PFI.	20,000
36. Potential liability from the use of standard terms and conditions in Public Finance Initiative (PFI) schemes.	Unquantifiable
37. 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
38. Indemnity for utilities and services following the sale of Service housing.	1,000
39. Indemnity related to work to relocate cables, in support of the dredging necessary for the QE Class Carriers.	1,360
40. Liabilities arising from Foreign Military Sales activity.	3,300
41. Liabilities arising from insurance risk of exhibits on loan to the museums of the Royal Navy, Army and Royal Air Force.	2,949
42. Full indemnity of value of asset during storage and transit in US.	Unquantifiable
43. Crown Guarantee - re. AWE Pension Scheme.	150,000
44. 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
45. 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



# Security and Intelligence Agencies

## INTRODUCTION

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

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	4,010,665,000	-	4,010,665,000
Capital	1,369,593,000	-	1,369,593,000
<b>Annually Managed Expenditure</b>			
Resource	38,500,000	-	38,500,000
Capital	2,200,000	-	2,200,000
<b>Total Net Budget</b>			
Resource	4,049,165,000	-	4,049,165,000
Capital	1,371,793,000	-	1,371,793,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement</b>	4,672,164,000		

Amounts required in the year ending 31 March 2025 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.

**PART I: EXPENDITURE AND AMBIT (continued)**

Security and Intelligence Agencies will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	4,010,665,000	1,583,276,000	<b>2,427,389,000</b>
Capital	1,369,593,000	577,359,000	<b>792,234,000</b>
<b>Annually Managed Expenditure</b>			
Resource	38,500,000	17,225,000	<b>21,275,000</b>
Capital	2,200,000	999,000	<b>1,201,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>4,672,164,000</b>	<b>1,947,710,000</b>	<b>2,724,454,000</b>



## PART II: SUBHEAD DETAIL

	2024-25 Plans										2023-24 Plans				
	Resources					Capital					Resources	Capital	Net	Capital	
	Administration		Programme			Total		Gross	Income	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12	12	12	
<b>Departmental Expenditure Limit (DEL)</b>															
<b>Voted expenditure</b>															
A Security and Intelligence Agencies	815,411	-49,212	766,199	3,491,284	-246,818	3,244,466	4,010,665	1,369,593	-	1,369,593	3,518,085	1,378,780	3,518,085	1,378,780	
<b>Total voted DEL</b>	<b>815,411</b>	<b>-49,212</b>	<b>766,199</b>	<b>3,491,284</b>	<b>-246,818</b>	<b>3,244,466</b>	<b>4,010,665</b>	<b>1,369,593</b>	<b>-</b>	<b>1,369,593</b>	<b>3,518,085</b>	<b>1,378,780</b>	<b>3,518,085</b>	<b>1,378,780</b>	
<b>Total DEL</b>	<b>815,411</b>	<b>-49,212</b>	<b>766,199</b>	<b>3,491,284</b>	<b>-246,818</b>	<b>3,244,466</b>	<b>4,010,665</b>	<b>1,369,593</b>	<b>-</b>	<b>1,369,593</b>	<b>3,518,085</b>	<b>1,378,780</b>	<b>3,518,085</b>	<b>1,378,780</b>	
<b>Annually Managed Expenditure (AME)</b>															
<b>Voted expenditure</b>															
B Spending in Annually Managed Expenditure	-	-	-	38,500	-	38,500	38,500	2,200	-	2,200	43,877	2,721	43,877	2,721	
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,500</b>	<b>-</b>	<b>38,500</b>	<b>38,500</b>	<b>2,200</b>	<b>-</b>	<b>2,200</b>	<b>43,877</b>	<b>2,721</b>	<b>43,877</b>	<b>2,721</b>	
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,500</b>	<b>-</b>	<b>38,500</b>	<b>38,500</b>	<b>2,200</b>	<b>-</b>	<b>2,200</b>	<b>43,877</b>	<b>2,721</b>	<b>43,877</b>	<b>2,721</b>	
<b>Voted expenditure</b>	<b>815,411</b>	<b>-49,212</b>	<b>766,199</b>	<b>3,529,784</b>	<b>-246,818</b>	<b>3,282,966</b>	<b>4,049,165</b>	<b>1,371,793</b>	<b>-</b>	<b>1,371,793</b>	<b>3,561,962</b>	<b>1,381,501</b>	<b>3,561,962</b>	<b>1,381,501</b>	
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total for Estimate</b>	<b>815,411</b>	<b>-49,212</b>	<b>766,199</b>	<b>3,529,784</b>	<b>-246,818</b>	<b>3,282,966</b>	<b>4,049,165</b>	<b>1,371,793</b>	<b>-</b>	<b>1,371,793</b>	<b>3,561,962</b>	<b>1,381,501</b>	<b>3,561,962</b>	<b>1,381,501</b>	

£'000

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>4,049,165</b>	<b>3,561,962</b>	<b>3,274,161</b>
<b>Net Capital Requirement</b>	<b>1,371,793</b>	<b>1,381,501</b>	<b>1,157,465</b>
<b>Accruals to cash adjustments</b>	<b>-748,794</b>	<b>-439,262</b>	<b>-458,159</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	-1,035,443	-737,041	-641,302
New provisions and adjustments to previous provisions	-	-2,221	5,628
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-429
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	286,649	300,000	177,944
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>4,672,164</b>	<b>4,504,201</b>	<b>3,973,467</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	815,411	569,339	62,204
<i>Less:</i>			
Administration DEL Income	-49,212	-20,000	-53
<b>Net Administration Costs</b>	<b>766,199</b>	<b>549,339</b>	<b>62,151</b>
Gross Programme Costs	3,529,784	3,172,623	3,879,144
<i>Less:</i>			
Programme DEL Income	-246,818	-199,940	-242,858
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>3,282,966</b>	<b>2,972,683</b>	<b>3,636,286</b>
<b>Total Net Operating Costs</b>	<b>4,049,165</b>	<b>3,522,022</b>	<b>3,698,437</b>
<i>Of which:</i>			
Resource DEL	4,010,665	3,518,085	3,263,366
Capital DEL	-	-39,940	424,276
Resource AME	38,500	43,877	10,795
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	-	39,940	-424,276
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>4,049,165</b>	<b>3,561,962</b>	<b>3,274,161</b>
<i>Of which:</i>			
Resource DEL	4,010,665	3,518,085	3,263,366
Resource AME	38,500	43,877	10,795
<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>4,049,165</b>	<b>3,561,962</b>	<b>3,274,161</b>

## PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A Security and Intelligence Agencies			
Sales of Goods and Services	-49,212	-20,000	-53
<b>Total Sales of Goods and Services</b>	<b>-49,212</b>	<b>-20,000</b>	<b>-53</b>
<b>Total Administration</b>	<b>-49,212</b>	<b>-20,000</b>	<b>-53</b>
<b>Programme</b>			
A Security and Intelligence Agencies			
Sales of Goods and Services	-246,818	-160,000	-218,475
<b>Total Sales of Goods and Services</b>	<b>-246,818</b>	<b>-160,000</b>	<b>-218,475</b>
<b>Total Programme</b>	<b>-246,818</b>	<b>-160,000</b>	<b>-218,475</b>
<b>Total Voted Resource DEL</b>	<b>-296,030</b>	<b>-180,000</b>	<b>-218,528</b>
<b>Total Voted Resource Income</b>	<b>-296,030</b>	<b>-180,000</b>	<b>-218,528</b>
<b>Voted Capital DEL</b>			
<b>Programme</b>			
A Security and Intelligence Agencies			
Sales of Assets	-	-	-317
Other Grants	-	-39,940	-24,383
<b>Total Sales of Assets</b>	<b>-</b>	<b>-</b>	<b>-317</b>
<b>Total Other Grants</b>	<b>-</b>	<b>-39,940</b>	<b>-24,383</b>
<b>Total Programme</b>	<b>-</b>	<b>-39,940</b>	<b>-24,700</b>
<b>Total Voted Capital DEL</b>	<b>-</b>	<b>-39,940</b>	<b>-24,700</b>
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-39,940</b>	<b>-24,700</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:** Simon Case

# Foreign, Commonwealth and Development Office

## INTRODUCTION

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

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	7,885,962,000	286,000,000	8,171,962,000
Capital	2,758,701,000	-	2,758,701,000
<b>Annually Managed Expenditure</b>			
Resource	520,700,000	-	520,700,000
Capital	420,000,000	-	420,000,000
<b>Total Net Budget</b>			
Resource	8,406,662,000	286,000,000	8,692,662,000
Capital	3,178,701,000	-	3,178,701,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement</b>	11,740,959,000		

Amounts required in the year ending 31 March 2025 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 Arm's Length Bodies (ALBs): Commonwealth Scholarship Commission on scholarships to individuals from Commonwealth countries; Independent Commission for Aid Impact, 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 prosperity.

Central government response to the coronavirus Covid-19 pandemic.

Conflict prevention, early warning, crisis management, conflict resolution/peace-making, peace-keeping and peace-building activity and associated strengthening of international and regional systems and capacity.

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

**PART I: EXPENDITURE AND AMBIT**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 financial instruments issued to FCDO by British International Investment and other private sector entities; other income in relation to capital assets; interest and dividends from financial instruments; 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); change in fair value of financial instruments and other non-cash costs falling in AME; the re-capitalisation of British International Investment.

The refund of certain taxes and duties paid by certain foreign and commonwealth governments.

Income arising from:

Non-cash accounting adjustments on loans, provisions and contingent liabilities.

Non-cash unrealised gains on foreign exchange, defined benefit pensions and financial instruments.

Cash fees from financial guarantee contracts.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	7,885,962,000	3,484,793,000	<b>4,401,169,000</b>
Capital	2,758,701,000	1,638,369,000	<b>1,120,332,000</b>
<b>Annually Managed Expenditure</b>			
Resource	520,700,000	188,446,000	<b>332,254,000</b>
Capital	420,000,000	126,000,000	<b>294,000,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>11,740,959,000</b>	<b>5,114,725,000</b>	<b>6,626,234,000</b>



## PART II: SUBHEAD DETAIL

	2024-25											2023-24				
	Plans											Plans				
	Resources						Capital					Resources				
	Administration			Programme			Total		Income			Net		Capital		
Gross	Income	Net	Gross	Income	Net	Gross	Net	Gross	Income	Net	Gross	Income	Net	Net	Net	Capital
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
<b>Departmental Expenditure Limit (DEL)</b>																
<b>Voted expenditure</b>																
A Operating Costs, frontline diplomacy and overseas network	552,749	-200,000	352,749	1,505,196	-119,214	1,385,982	1,738,731	354,637	-21,500	333,137	1,812,221	398,414				
B Funding for NDPBs within Departmental Group (Net)	424	-	424	44,567	-	44,567	44,991	-	-	-	41,938	-				
C British Council	-	-	-	170,948	-8,448	162,500	162,500	-	-	-	176,606	54,000				
D Regional bilateral programmes	-	-	-	2,061,838	-	2,061,838	2,061,838	1,228,543	-	1,228,543	1,911,897	545,434				
E Core multilateral programmes	-	-	-	1,612,102	-	1,612,102	1,612,102	750,689	-	750,689	1,803,660	1,986,000				
F Centrally managed programmes	-	-	-	1,106,546	-986	1,105,560	1,105,560	493,035	-46,703	446,332	893,536	603,824				
G International subscriptions, scholarships and BBC World Service	-	-	-	296,210	-	296,210	296,210	-	-	-	367,708	-				
H Conflict, Stability and Security Fund	-	-	-	864,030	-	864,030	864,030	-	-	-	740,249	565				
<b>Total voted DEL</b>	<b>553,173</b>	<b>-200,000</b>	<b>353,173</b>	<b>7,661,437</b>	<b>-128,648</b>	<b>7,532,789</b>	<b>7,885,962</b>	<b>2,826,904</b>	<b>-68,203</b>	<b>2,758,701</b>	<b>7,747,815</b>	<b>3,588,237</b>				
<b>Non-voted expenditure</b>																
I European Union Attributed Aid	-	-	-	286,000	-	286,000	286,000	-	-	-	434,000	-				
<b>Total non-voted DEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>286,000</b>	<b>-</b>	<b>286,000</b>	<b>286,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>434,000</b>	<b>-</b>				
<b>Total DEL</b>	<b>553,173</b>	<b>-200,000</b>	<b>353,173</b>	<b>7,947,437</b>	<b>-128,648</b>	<b>7,818,789</b>	<b>8,171,962</b>	<b>2,826,904</b>	<b>-68,203</b>	<b>2,758,701</b>	<b>8,181,815</b>	<b>3,588,237</b>				
<b>Annually Managed Expenditure (AME)</b>																
<b>Voted expenditure</b>																
J Other central programme and technical	-	-	-	560,700	-40,000	520,700	520,700	-	-	-	852,733	-				
K British International Investment	-	-	-	-	-	-	-	420,000	-	420,000	-	433,000				
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>560,700</b>	<b>-40,000</b>	<b>520,700</b>	<b>520,700</b>	<b>420,000</b>	<b>-</b>	<b>420,000</b>	<b>852,733</b>	<b>433,000</b>				
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>560,700</b>	<b>-40,000</b>	<b>520,700</b>	<b>520,700</b>	<b>420,000</b>	<b>-</b>	<b>420,000</b>	<b>852,733</b>	<b>433,000</b>				
<b>Voted expenditure</b>	<b>553,173</b>	<b>-200,000</b>	<b>353,173</b>	<b>8,222,137</b>	<b>-168,648</b>	<b>8,053,489</b>	<b>8,406,662</b>	<b>3,246,904</b>	<b>-68,203</b>	<b>3,178,701</b>	<b>8,600,548</b>	<b>4,021,237</b>				
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>286,000</b>	<b>-</b>	<b>286,000</b>	<b>286,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>434,000</b>	<b>-</b>				
<b>Total for Estimate</b>	<b>553,173</b>	<b>-200,000</b>	<b>353,173</b>	<b>8,508,137</b>	<b>-168,648</b>	<b>8,339,489</b>	<b>8,692,662</b>	<b>3,246,904</b>	<b>-68,203</b>	<b>3,178,701</b>	<b>9,034,548</b>	<b>4,021,237</b>				

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>8,692,662</b>	<b>9,034,548</b>	<b>7,899,971</b>
<b>Net Capital Requirement</b>	<b>3,178,701</b>	<b>4,021,237</b>	<b>2,430,807</b>
<b>Accruals to cash adjustments</b>	<b>155,596</b>	<b>-2,155,841</b>	<b>-697,465</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-44,991	-41,938	-40,143
Add cash grant-in-aid	44,991	41,938	40,143
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-452,397	-535,589	-259,271
New provisions and adjustments to previous provisions	-564,700	-833,963	-506,096
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-46,604	-44,808	-70,139
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,055,297	-932,519	-
Use of provisions	164,000	191,038	138,041
<b>Removal of non-voted budget items</b>	<b>-286,000</b>	<b>-434,000</b>	<b>-532,000</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-286,000	-434,000	-532,000
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>11,740,959</b>	<b>10,465,944</b>	<b>9,101,313</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	553,173	526,261	567,918
<i>Less:</i>			
Administration DEL Income	-200,000	-200,000	-266,836
<b>Net Administration Costs</b>	<b>353,173</b>	<b>326,261</b>	<b>301,082</b>
Gross Programme Costs	10,428,781	11,467,552	8,802,196
<i>Less:</i>			
Programme DEL Income	-128,648	-131,348	-3,867
Programme AME Income	-40,000	-40,304	-36,702
Non-budget income	-14,000	-10,727	-
<b>Net Programme Costs</b>	<b>10,246,133</b>	<b>11,285,173</b>	<b>8,761,627</b>
<b>Total Net Operating Costs</b>	<b>10,599,306</b>	<b>11,611,434</b>	<b>9,062,709</b>
<i>Of which:</i>			
Resource DEL	7,721,962	7,556,777	6,758,671
Capital DEL	2,206,644	3,021,613	1,687,785
Resource AME	684,700	1,043,771	616,253
Capital AME	-	-	-
Non-budget	-14,000	-10,727	-
<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	-2,206,644	-3,021,613	-1,687,785
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	14,000	10,727	-
Other adjustments	286,000	434,000	525,047
<b>Total Resource Budget</b>	<b>8,692,662</b>	<b>9,034,548</b>	<b>7,899,971</b>
<i>Of which:</i>			
Resource DEL	8,171,962	8,181,815	7,421,759
Resource AME	520,700	852,733	478,212
<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>8,692,662</b>	<b>9,034,548</b>	<b>7,899,971</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A: Operating Costs, frontline diplomacy and overseas network			
Sales of Goods and Services	-200,000	-200,000	-194,658
Interest and Dividends	-	-	-4,301
Other Income	-	-	-67,988
Pensions	-	-	111
<b>Total Sales of Goods and Services</b>	<b>-200,000</b>	<b>-200,000</b>	<b>-194,658</b>
<b>Total Interest and Dividends</b>	<b>-</b>	<b>-</b>	<b>-4,301</b>
<b>Total Other Income</b>	<b>-</b>	<b>-</b>	<b>-67,988</b>
<b>Total Pensions</b>	<b>-</b>	<b>-</b>	<b>111</b>
<b>Total Administration</b>	<b>-200,000</b>	<b>-200,000</b>	<b>-266,836</b>
<b>Programme</b>			
A: Operating Costs, frontline diplomacy and overseas network			
Sales of Goods and Services	-119,214	-121,827	-
C: British Council			
Sales of Goods and Services	-8,448	-8,448	-
F: Centrally managed programmes			
Sales of Goods and Services	-	-	-92
Interest and Dividends	-986	-1,073	-3,775
<b>Total Sales of Goods and Services</b>	<b>-127,662</b>	<b>-130,275</b>	<b>-92</b>
<b>Total Interest and Dividends</b>	<b>-986</b>	<b>-1,073</b>	<b>-3,775</b>
<b>Total Programme</b>	<b>-128,648</b>	<b>-131,348</b>	<b>-3,867</b>
<b>Total Voted Resource DEL</b>	<b>-328,648</b>	<b>-331,348</b>	<b>-270,703</b>
<b>Voted Resource AME</b>			
<b>Programme</b>			
J: Other central programme and technical costs			
Other Income	-40,000	-40,304	-36,702
<b>Total Other Income</b>	<b>-40,000</b>	<b>-40,304</b>	<b>-36,702</b>
<b>Total Programme</b>	<b>-40,000</b>	<b>-40,304</b>	<b>-36,702</b>
<b>Total Voted Resource AME</b>	<b>-40,000</b>	<b>-40,304</b>	<b>-36,702</b>
<b>Total Voted Resource Income</b>	<b>-368,648</b>	<b>-371,652</b>	<b>-307,405</b>
<b>Voted Capital DEL</b>			
<b>Programme</b>			
A: Operating Costs, frontline diplomacy and overseas network			
Sales of Assets	-21,500	-21,800	-9,411
F: Centrally managed programmes			
Other Income	-	-153,000	-
Repayments	-46,703	-49,723	-67,278
<b>Total Sales of Assets</b>	<b>-21,500</b>	<b>-21,800</b>	<b>-9,411</b>
<b>Total Other Income</b>	<b>-</b>	<b>-153,000</b>	<b>-</b>
<b>Total Repayments</b>	<b>-46,703</b>	<b>-49,723</b>	<b>-67,278</b>
<b>Total Programme</b>	<b>-68,203</b>	<b>-224,523</b>	<b>-76,689</b>
<b>Total Voted Capital DEL</b>	<b>-68,203</b>	<b>-224,523</b>	<b>-76,689</b>
<b>Total Voted Capital Income</b>	<b>-68,203</b>	<b>-224,523</b>	<b>-76,689</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

	2024-25 Plans		2023-24 Plans		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-14,000	-14,000	-10,727	-10,727	-679,044	-685,890
<b>Total</b>	<b>-14,000</b>	<b>-14,000</b>	<b>-10,727</b>	<b>-10,727</b>	<b>-679,044</b>	<b>-685,890</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

£'000

	2024-25 Plans		2023-24 Provisions		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Interest payments for the British Council loan.	-14,000	-14,000	-10,727	-10,727	-	-
Receipts in respect of capital sales proceeds.	-	-	-	-	-679,044	-685,890
<b>Total</b>	<b>-14,000</b>	<b>-14,000</b>	<b>-10,727</b>	<b>-10,727</b>	<b>-679,044</b>	<b>-685,890</b>

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:** Sir Philip Barton KCMG OBE

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

**Executive Agency Accounting Officers:**

Tom Cargill Wilton Park

**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

**PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)**

				£'000
Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	Commonwealth Scholarship Commission	28,224	-	28,224
B	Great Britain-China Centre	350	-	350
B	Independent Commission for Aid Impact	3,817	-	3,817
B	Marshall Aid Commemoration Commission	4,100	-	4,100
B	Westminster Foundation for Democracy	8,500	-	8,500
<b>Total</b>		<b>44,991</b>	<b>-</b>	<b>44,991</b>

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
Callable Capital: International Bank for Reconstruction and Development	9,475,100
Callable Capital: African Development Bank	2,677,300
Callable Capital: Asian Development Bank	2,152,800
Callable Capital: Inter-American Development Bank	1,247,300
Callable Capital: PIDG GuarantCo	130,000
Callable Capital: Caribbean Development Bank	96,100
Callable Capital: Multilateral Investment Guarantee Agency	59,000
Callable Capital: International Bank for Reconstruction and Development maintenance of value	49,900
Guarantee: Ukraine IBRD loan guarantee	4,550,660
Guarantee: Indonesia	1,713,030
Guarantee: South Africa	1,686,030
Guarantee: India Green Guarantee	1,385,160
Guarantee: Room2Run African Development Bank loan portfolio guarantee	1,250,490
Guarantee: Gibraltar loan guarantee	425,000
Guarantee: Egypt IBRD DPF Guarantee	375,000
Guarantee: Iraq IBRD loan guarantee	359,330
Guarantee: Jordan IBRD loan guarantee	270,340
Guarantee: EIB lending	234,900
Guarantee: Egypt IBRD loan guarantee	234,750
Guarantee: IFCAP	207,500
Guarantee: IFFEd	80,117
Guarantee: UkrenergO	47,146
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
Other payments to IFIs where uncertainty exists due to future performance conditions	1,790,971
Various legal disputes	57,216
Cabi Pension Deficit Liability	18,200



**PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS**

Section in Part II: Subhead Detail	Body	£'000
G	United Nations Regular Budget	94,315
G	NATO Civil Budget	43,023
G	Council of Europe	40,334
G	Organisation for Economic Co-operation and Development (OECD)	14,991
G	Commonwealth Secretariat	10,665
G	OSCE Parliamentary Assembly	5,614
G	United Nations Educational, Scientific and Cultural Organisation (UNESCO)	4,844
G	Food and Agriculture Organisation (FAO)	3,040
G	United Nations Office of the High Commissioner for Human Rights (OHCHR)	3,000
G	Commonwealth Foundation	1,154

# Department for Levelling Up, Housing and Communities

## INTRODUCTION

1. The Department for Levelling Up, Housing and Communities ('the Department') supports communities across the United Kingdom (UK) to thrive, making them great places to live and work. The Department's work includes investing in local areas to drive growth and create jobs, delivering the homes our country needs, supporting community and faith groups, and overseeing local government, planning and building safety. The Department works to strengthen the Union to ensure that its benefits, and the impact of levelling up across all parts of the UK, are clear and visible to all citizens. The Department's priority outcomes are being refreshed and agreed with HM Treasury as part of the development of the 2024-25 Outcome Delivery Plan.

## PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit - Housing and Communities</b>			
Resource	3,465,605,000	103,211,000	3,568,816,000
Capital	7,157,829,000	-	7,157,829,000
<b>Departmental Expenditure Limit - Local Government</b>			
Resource	11,337,390,000	-	11,337,390,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	24,223,628,000	-	24,223,628,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	39,026,623,000	103,211,000	39,129,834,000
Capital	7,157,829,000	-	7,157,829,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>32,044,883,000</b>		

Amounts required in the year ending 31 March 2025 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 and supporting those already homeless.

Supporting local economies across the United Kingdom (UK) to boost productivity and deliver inclusive growth for all 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; supporting the effective functioning of the local audit system.

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 through supporting and monitoring the rectification of safety issues relating to buildings and enforcement by local regulators; reviewing the current building safety system and implementing changes to that system as they are required; delivery of the energy performance of buildings regime. UK-wide delivery of insurance products to rectify building safety issues and a National Regulator for Construction Products, and the delivery of a new Building Safety Regulator for England along with training and recruitment of local regulators.

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 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, 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 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.

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.

Supporting cyber and digital modernisation.

**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 the Department's 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.

Supporting communities to respond and recover from Covid-19.

Income arising from:

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

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

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit - Housing and Communities</b>			
Resource	3,465,605,000	1,590,973,000	<b>1,874,632,000</b>
Capital	7,157,829,000	3,337,277,000	<b>3,820,552,000</b>
<b>Departmental Expenditure Limit - Local Government</b>			
Resource	11,337,390,000	7,796,087,000	<b>3,541,303,000</b>
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	24,223,628,000	8,943,863,000	<b>15,279,765,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>32,044,883,000</b>	<b>14,161,400,000</b>	<b>17,883,483,000</b>

## PART II: SUBHEAD DETAIL

	2024-25											2023-24					
	Resources						Programme					Capital			Plans		
	Administration			Income			Gross			Net		Gross		Income	Net	Net	Capital
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
<b>Departmental Expenditure Limit (DEL) - Housing and Communities</b>																	
<b>Voted expenditure</b>																	
A Local Government and Public Services	-	-	-	74,764	-	74,764	74,764	-	-	-	119,359	-	119,359	202,717	17,821		
B Housing and Planning	-	-	-	1,472,171	-15,044	1,457,127	1,457,127	-	-	-	1,876,131	-	1,876,131	1,508,404	2,182,334		
C Local Growth and Devolution	-	-	-	1,463,661	-	1,463,661	1,463,661	-	-	-	1,781,966	-	1,781,966	748,705	2,030,958		
D Elections, Union and Constitution	-	-	-	45,052	-	45,052	45,052	-	-	-	7,468	-	7,468	39,765	11,571		
E Research, Data and Trading Funds	-	-	-	5,570	-	5,570	5,570	-	-	-	11,875	-	11,875	15,428	10,161		
F DLUHC Staff, Building and Infrastructure Costs	284,509	-15,407	269,102	6,419	-	6,419	275,521	-	-	-	54,949	-	54,949	293,165	44,230		
G Departmental Unallocated Provision	-	-	-	12,129	-	12,129	12,129	-	-	-	230,613	-	230,613	-	-		
H Local Government and Public Services (ALB)(Net)	18,790	-	18,790	-	-	-	18,790	-	-	-	300	-	300	17,331	925		
I Housing and Planning (ALB)(Net)	45,773	-	45,773	67,218	-	67,218	112,991	-	-	-	3,075,168	-	3,075,168	406,476	2,825,385		
Supporting Families	-	-	-	-	-	-	-	-	-	-	-	-	-	230,399	710		
<b>Total voted DEL</b>	<b>349,072</b>	<b>-15,407</b>	<b>333,665</b>	<b>3,146,984</b>	<b>-15,044</b>	<b>3,131,940</b>	<b>3,465,605</b>	<b>7,157,829</b>	<b>-</b>	<b>-</b>	<b>7,157,829</b>	<b>-</b>	<b>7,157,829</b>	<b>3,462,390</b>	<b>7,124,095</b>		
<b>Non-voted expenditure</b>																	
J Elections	-	-	-	103,211	-	103,211	103,211	-	-	-	-	-	-	7,700	-		
<b>Total non-voted DEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>103,211</b>	<b>-</b>	<b>103,211</b>	<b>103,211</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,700</b>	<b>-</b>		
<b>Total DEL - Housing and Communities</b>	<b>349,072</b>	<b>-15,407</b>	<b>333,665</b>	<b>3,250,195</b>	<b>-15,044</b>	<b>3,235,151</b>	<b>3,568,816</b>	<b>7,157,829</b>	<b>-</b>	<b>-</b>	<b>7,157,829</b>	<b>-</b>	<b>7,157,829</b>	<b>3,470,090</b>	<b>7,124,095</b>		
<b>Department Expenditure Limit (DEL) - Local Government</b>																	
<b>Voted expenditure</b>																	
K Revenue Support Grant	-	-	-	2,117,964	-	2,117,964	2,117,964	-	-	-	-	-	-	1,905,423	-		
L Other Grants and Payments	-	-	-	9,206,135	-	9,206,135	9,206,135	-	-	-	-	-	-	7,653,175	-		
M Business Rates Retention	-	-	-	13,291	-	13,291	13,291	-	-	-	-	-	-	46,377	-		
<b>Total voted DEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,337,390</b>	<b>-</b>	<b>11,337,390</b>	<b>11,337,390</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,604,975</b>	<b>-</b>		
<b>Total DEL - Local Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,337,390</b>	<b>-</b>	<b>11,337,390</b>	<b>11,337,390</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,604,975</b>	<b>-</b>		

## PART II: SUBHEAD DETAIL

	2024-25										2023-24			
	Plans										Plans			
	Resources			Programme			Capital				Resources			
	Administration		Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12			
<b>Annually Managed Expenditure (AME)</b>														
<b>Voted expenditure</b>														
N Other Grants and Payments	-	-	-	5,550,342	-	5,550,342	-	-	-	-	-	5,039,912	-	-
O Local Government and Public Services	-	-	-	51,452	-	51,452	-	-	-	-	-	53,669	-	-
P Housing and Planning	-	-	-	97,139	-	97,139	-	-	-	-	-	99,870	-	-
Q DLUHC Staff, Building and Infrastructure Costs	-	-	-	-150	-	-150	-	-	-	-	-	-168	-	-
R Non-Domestic Rates Outturn Adjustments	-	-	-	350,000	-	350,000	-	-	-	-	-	206,014	-	-
S Local Government and Public Services (ALB)(Net)	-	-	-	765	-	765	-	-	-	-	-	5,696	-	-
T Housing and Planning (ALB)(Net)	-	-	-	984,390	-	984,390	-	-	-	-	-	1,350,448	-	-
U Business Rates Retention	-	-	-	20,005,979	-2,816,289	17,189,690	-	-	-	-	-	15,882,538	-	-
<i>Local Growth and Devolution</i>	-	-	-	-	-	-	-	-	-	-	-	5,000	-	-
<b>Total voted AME</b>	-	-	-	<b>27,039,917</b>	<b>-2,816,289</b>	<b>24,223,628</b>	-	-	-	-	-	<b>22,642,979</b>	-	-
<b>Total AME</b>	-	-	-	<b>27,039,917</b>	<b>-2,816,289</b>	<b>24,223,628</b>	-	-	-	-	-	<b>22,642,979</b>	-	-
<b>Voted expenditure</b>	<b>349,072</b>	<b>-15,407</b>	<b>333,665</b>	<b>41,524,291</b>	<b>-2,831,333</b>	<b>38,692,958</b>	<b>7,157,829</b>	<b>-</b>	<b>7,157,829</b>	<b>-</b>	<b>7,157,829</b>	<b>35,710,344</b>	<b>7,124,095</b>	<b>-</b>
<b>Non-voted expenditure</b>	-	-	-	103,211	-	103,211	-	-	-	-	-	7,700	-	-
<b>Total for Estimate</b>	<b>349,072</b>	<b>-15,407</b>	<b>333,665</b>	<b>41,627,502</b>	<b>-2,831,333</b>	<b>38,796,169</b>	<b>7,157,829</b>	<b>-</b>	<b>7,157,829</b>	<b>-</b>	<b>7,157,829</b>	<b>35,718,044</b>	<b>7,124,095</b>	<b>-</b>



**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>39,129,834</b>	<b>35,718,044</b>	<b>26,439,914</b>
<b>Net Capital Requirement</b>	<b>7,157,829</b>	<b>7,124,095</b>	<b>6,817,728</b>
<b>Accruals to cash adjustments</b>	<b>-14,139,569</b>	<b>-13,408,228</b>	<b>-13,651,290</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-4,192,404	-4,606,261	-3,510,114
Add cash grant-in-aid	2,270,939	1,182,640	1,591,589
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-127,216	-137,848	-11,300
New provisions and adjustments to previous provisions	-60,725	-60,630	8,959
Departmental Unallocated Provision	-242,742	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-16,264,953	-14,773,302	-11,745,349
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	4,468,809	4,980,649	-
Use of provisions	8,723	6,524	14,925
<b>Removal of non-voted budget items</b>	<b>-103,211</b>	<b>-7,700</b>	<b>88</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-103,211	-7,700	88
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>32,044,883</b>	<b>29,426,211</b>	<b>19,606,440</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
Gross Administration Costs	328,072	320,479	218,232
<i>Less:</i>			
Administration DEL (Housing and Communities) Income	-15,407	-10,426	-16,737
Administration DEL (Local Government) Income	-	-	-
<b>Net Administration Costs</b>	<b>312,665</b>	<b>310,053</b>	<b>201,495</b>
Gross Programme Costs	46,494,377	44,911,086	38,207,472
<i>Less:</i>			
Programme DEL (Housing and Communities) Income	-15,044	-38,734	-1,137,664
Programme DEL (Local Government) Income	-	-	-
Programme AME Income	-2,816,289	-4,050,372	-6,185,279
Non-budget income	-183,869	-	-186,712
<b>Net Programme Costs</b>	<b>43,479,175</b>	<b>40,821,980</b>	<b>30,697,817</b>
<b>Total Net Operating Costs</b>	<b>43,791,840</b>	<b>41,132,033</b>	<b>30,899,312</b>
<i>Of which:</i>			
Resource DEL (Housing and Communities)	3,527,112	3,438,290	3,834,806
Resource DEL (Local Government)	11,337,390	9,604,975	7,693,746
Capital DEL (Housing and Communities)	6,420,329	6,896,134	4,636,234
Capital DEL (Local Government)	-	-	-
Resource AME	24,257,851	22,680,543	14,921,238
Capital AME	-	-	-
Non-budget	-1,750,842	-1,487,909	-186,712
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	12,129	-	-
Consolidated Fund Extra Receipts in the budget but not in SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-4,670,356	-5,408,225	-4,449,522
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in SoCNE	1,750,842	1,487,909	186,712
Other adjustments	-1,754,621	-1,493,673	-196,588
<b>Total Resource Budget</b>	<b>39,129,834</b>	<b>35,718,044</b>	<b>26,439,914</b>
<i>Of which:</i>			
Resource DEL (Housing and Communities)	3,568,816	3,470,090	3,865,661
Resource DEL (Local Government)	11,337,390	9,604,975	7,693,746
Resource AME	24,223,628	22,642,979	14,880,507
<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>39,129,834</b>	<b>35,718,044</b>	<b>26,439,914</b>

## PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL - Housing and Communities</b>			
F DLUHC Staff, Building and Infrastructure Costs			
EU Grants Received	-	-	-12,824
Sales of Goods and Services	-	-	-3,913
Other Income	-15,407	-10,426	-
<b>Total EU Grants Received</b>	-	-	-12,824
<b>Total Sales of Goods and Services</b>	-	-	-3,913
<b>Total Other Income</b>	-15,407	-10,426	-
<b>Total Administration</b>	-15,407	-10,426	-16,737
<b>Programme</b>			
A Local Government and Public Services			
Interest and Dividends	-	-	-640
Other Income	-	-	-58
B Housing and Planning			
Sales of Goods and Services	-15,044	-17,494	-14,416
Interest and Dividends	-	-1,785	-10,880
Other Grants	-	-	-33
Other Income	-	-	-624
C Local Growth and Devolution			
EU Grants Received	-	-	-267,296
Sales of Goods and Services	-	-	-600
Other Grants	-	-	-1,134
Other Income	-	-	-348
D Elections, Union and Constitution			
Sales of Goods and Services	-	-	-43
E Research, Data and Trading Funds			
Sales of Goods and Services	-	-	-40
Other Grants	-	-	-30
F DLUHC Staff, Building and Infrastructure Costs			
Sales of Goods and Services	-	-	-42
Other Income	-	-	-2,622
<b>Total EU Grants Received</b>	-	-	-267,296
<b>Total Sales of Goods and Services</b>	-15,044	-17,494	-15,141
<b>Total Interest and Dividends</b>	-	-1,785	-11,520
<b>Total Other Grants</b>	-	-	-1,197
<b>Total Other Income</b>	-	-	-3,652
<b>Total Programme</b>	-15,044	-19,279	-298,806
<b>Total Voted Resource DEL- Housing and Communities</b>	-30,451	-29,705	-315,543

## PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource AME</b>			
<b>Programme</b>			
P Housing and Planning			
Sales of Goods and Services	-	-	-1,251
U Business Rates Retention			
Other Grants	-2,816,289	-4,050,372	-6,184,029
<b>Total Sales of Goods and Services</b>	-	-	-1,251
<b>Total Other Grants</b>	-2,816,289	-4,050,372	-6,184,029
<b>Total Programme</b>	-2,816,289	-4,050,372	-6,185,280
<b>Total Voted Resource AME</b>	-2,816,289	-4,050,372	-6,185,280
<b>Total Voted Resource Income</b>	-2,846,740	-4,080,077	-6,500,823
<b>Voted Capital DEL- Housing and Communities</b>			
<b>Programme</b>			
A Local Government and Public Services			
Sales of Assets	-	-	-1,985
Repayments	-	-50,000	-34,085
B Housing and Planning			
Sales of Assets	-	-	-9
Other Grants	-	-	-594,599
Repayments	-	-	-1,435
C Local Growth and Devolution			
EU Grants Received	-	-	-234,360
Other Grants	-	-19,455	-11,490
Other Income	-	-5,496	-1,706
E Research, Data and Trading Funds			
Other Income	-	-	-6,980
F DLUHC Staff, Building and Infrastructure Costs			
Sales of Assets	-	-	-53,516
Other Grants	-	-	-456
<b>Total Sales of Assets</b>	-	-	-55,516
<b>Total EU Grants Received</b>	-	-	-234,360
<b>Total Other Grants</b>	-	-19,455	-606,545
<b>Total Other Income</b>	-	-5,496	-8,686
<b>Total Repayments</b>	-	-50,000	-35,520
<b>Total Programme</b>	-	-74,951	-940,621
<b>Total Voted Capital DEL- Housing and Communities</b>	-	-74,951	-940,621
<b>Total Voted Capital Income</b>	-	-74,951	-940,621

**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

	2024-25		2023-24		2022-23	
	Plans		Plans		Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-1,750,842	-1,750,842	-1,487,909	-1,487,909	-2,431,950	-2,431,950
<b>Total</b>	<b>-1,750,842</b>	<b>-1,750,842</b>	<b>-1,487,909</b>	<b>-1,487,909</b>	<b>-2,431,950</b>	<b>-2,431,950</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

£'000

	2024-25		2023-24		2022-23	
	Plans		Provisions		Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Capital Pooled Housing Receipts	-183,000	-183,000	-	-	-186,712	-186,712
HCA Housing Supply: Help to Buy	-1,563,473	-1,563,473	-1,484,819	-1,484,819	-2,239,091	-2,239,091
HCA Housing Supply: First Buy	-3,500	-3,500	-3,090	-3,090	-6,147	-6,147
Guarantees	-869	-869	-	-	-	-
<b>Total</b>	<b>-1,750,842</b>	<b>-1,750,842</b>	<b>-1,487,909</b>	<b>-1,487,909</b>	<b>-2,431,950</b>	<b>-2,431,950</b>

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:** Sarah Healey

**Executive Agency Accounting Officers:**

Paul Morrison Planning Inspectorate

**ALB Accounting Officers:**

Peter Denton	Homes England
Nigel Ellis	Commission for Local Administration in England
Alice Bradley and Sally Frazer	The Leasehold Advisory Service
Antonio Masella	Valuation Tribunal Service
Richard Blakeway	The Housing Ombudsman
Jonathan Walters	Regulator for Social Housing

**PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)**

				<b>£'000</b>
<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-aid</b>
H	Commission for Local Administration in England	13,186	100	12,326
H	Valuation Tribunal Service	5,604	200	5,706
I	Homes England	73,208	3,065,651	2,241,700
I	The Leasehold Advisory Service	1,924	-	1,900
I	The Office for Place	3,500	517	4,017
I	Regulator of Social Housing	20,070	700	4,700
I	The Housing Ombudsman	14,289	8,300	590
S	Commission for Local Administration in England	-452	-	-
S	Valuation Tribunal Service	1,217	-	-
T	Homes England	989,590	-	-
T	Regulator of Social Housing	960	-	-
T	The Housing Ombudsman	-6,160	-	-
<b>Total</b>		<b>1,116,936</b>	<b>3,075,468</b>	<b>2,270,939</b>

**PART III: NOTE F - ACCOUNTING POLICY CHANGES**

Grant funding to local authorities for business rates reliefs and tax policy changes was reclassified from Departmental Expenditure Limit to Annually Managed Expenditure at Spring Budget 2024 due to volatility and uncertainty in cost estimates.

The amount of spending that has been reclassified is equal to £5.1 billion in 2024-25, and has been backdated to all outturn years in which applicable spending took place. Local authorities will receive the same funding, as will the devolved administrations through the Barnett formula. This change therefore has no impact on Total Managed Expenditure or public borrowing.



**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

<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
A	UK Holocaust Memorial Programme	2,509
A	Chairship of the International Holocaust Remembrance Alliance	200

**PART III: NOTE J - STAFF BENEFITS**

The Exceptional Performance and Instant Reward Scheme is open to all of the Department's employees below the Senior Civil Service (SCS). 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, the Department meets the tax and national insurance costs. The total cost of the exceptional performance scheme for delegated grades is limited to 0.65% of paybill. There are separate arrangements for the performance management of the 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.	237
Claim for repair or repurchase of defective Right to Buy homes sold by local authorities between 1980 and 1985.	250 - 750 per house
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: At 30 September 2023, the West Sussex Pension Scheme had 9 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
<b>Parliamentary Contingent Liabilities that have been disclosed to Parliament and are disclosed in the Accountability Report but are not disclosed under IFRS as the probability is considered remote:</b>	
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 scheme is now closed to new policies. The risk is limited by the number of policies in issue, policy limits depending on the size of the building, insurance only being issued to qualified professionals and the audit of the certificates.	Unquantifiable
<p>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 £29.1 million. A second scheme was launched in 2020, guaranteeing debt of no more than £3 billion. At 31 March 2023 £722.5 million of borrowing had been approved, with £648.5 million drawn down. The financial guarantee in the Statement of Financial Position had a value of nil.</p>	
<p>The department has provided a guarantee scheme for the private rented sector (PRS), guaranteeing debt of no more than £3.5 billion. At 31 March 2023, 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 £76.1 million.</p>	
<p>On the 7 May 2019, the department launched the ENABLE Build guarantee scheme, guaranteeing debt of no more than £1 billion. At 31 March 2023, £346 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 £50,000.</p>	
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 2023, the department had loaned the trading fund £2.6 million.	2,600
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.	Unquantifiable

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
<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 certify the Returning Officers under The Employers' Liability (Compulsory Insurance) Regulations 1998 in respect of any liability to their employees. The indemnity and certificate will remain in place to provide cover to Police Area Returning Officers and Local Returning Officers for any by-elections that are held prior to the next scheduled Police and Crime Commissioner elections on 2 May 2024.</p>	Unquantifiable
<p>An indemnity to Petition Officers for any Recall Petition that may be held between the date the indemnity came into force, 8 June 2016, and 6 May 2020; For the purposes of Recall Petitions, Petition Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at signing locations to recall petition complaints, challenging the outcome of a petition and associated legal costs. 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 Culture, Media and Sport

## INTRODUCTION

1. This Estimate covers expenditure by the Department for Culture, Media and Sport on support to museums, galleries and libraries; arts; sport; support for the heritage sector; ceremonial events; tourism, broadcasting and media; gambling, licensing and horseracing; expenditure on the administration of the Department; on research and other surveys; civil society and youth; National Citizen Service and payments to the British Broadcasting Corporation (BBC) to finance television and sound broadcasting.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,610,557,000	-	1,610,557,000
Capital	630,647,000	-	630,647,000
<b>Annually Managed Expenditure</b>			
Resource	4,671,141,000	1,415,007,000	6,086,148,000
Capital	960,291,000	383,541,000	1,343,832,000
<b>Total Net Budget</b>			
Resource	6,281,698,000	1,415,007,000	7,696,705,000
Capital	1,590,938,000	383,541,000	1,974,479,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement</b>	6,142,105,000		

Amounts required in the year ending 31 March 2025 for expenditure by Department for 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 Culture, Media, Sport and Civil Society sectors, including loan book management and insurance and indemnity 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 cultural protection.

Support for the cultural, heritage and visitor economy sectors. Support for libraries and archive institutions. UK City of Culture programme. Government Art Collection. The Government Indemnity Scheme. Blythe House programme. Legacy relating to Unboxed: Creativity in the UK. Historic Royal Palaces, Royal Parks, national heritage and historic buildings, natural heritage, assets, sites, and structures, and associated activities, ancient monuments and sites. Listed Places of Worship schemes. Memorials and ceremonial occasions. Expenditure on the Honours Database.

Promoting trade, inward investment and global engagement.

Investment in elite and community/grassroots sport and facilities. Delivery of 2012 Olympic and Paralympic games legacy, Commonwealth Games 2022 legacy and related programmes. Bidding for and staging of major sporting events. The establishment of the Independent Football Regulator. Expenditure associated with ensuring that commercial gambling is socially responsible and that the National Lottery and society lotteries are effectively regulated.

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

**PART I: EXPENDITURE AND AMBIT (*continued*)**

Building a stronger civil society through a range of public, private and civil society partnerships. Increasing and improving services, facilities and positive activities for young people; ensuring a robust legal and regulatory framework for charities; maximising sustainable income streams, and providing support into Civil Society.

Delivery of other major, ceremonial and commemorative events. New activity arising from consideration and implementation of recommendations from the UK Commission on Covid Commemoration's independent report.

Associated non-cash costs in DEL.

**Income arising from:**

Proceeds from the sale of properties, assets and the early release of office leases, fees and charges for licences and receipts from concessionaires and sponsors, fees for provision of corporate and technology services, repayment of grants, fees charged for Subject Access Requests, regulatory fees, levies, 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 Culture, Media and Sport sectors.

Government Art Collection, recovery of commemorative and ceremonial costs, recovery of associated costs relating to the display and/or conservation of artworks across international locations; funds from philanthropic gifts.

Cultural objects of significance 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 King's Award for Voluntary Service operating system.

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

Funding the BBC, Channel Four Corporation and S4C.

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

National Lottery grants made by the Lottery Distributing Bodies.

Associated AME non-cash costs.

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



**PART I: EXPENDITURE AND AMBIT (continued)**

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
<b>Departmental Expenditure Limit</b>			
Resource	1,610,557,000	810,652,000	<b>799,905,000</b>
Capital	630,647,000	364,880,000	<b>265,767,000</b>
<b>Annually Managed Expenditure</b>			
Resource	4,671,141,000	1,968,319,000	<b>2,702,822,000</b>
Capital	960,291,000	544,170,000	<b>416,121,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>6,142,105,000</b>	<b>3,117,997,000</b>	<b>3,024,108,000</b>

## PART II: SUBHEAD DETAIL

	2024-25											2023-24						
	Plans											Plans						
	Resources			Programme					Capital			Resources			Capital			
	Administration		Total		Income		Gross		Net		Gross		Income		Net		Net	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
<b>Departmental Expenditure Limit (DEL)</b>																		
<b>Voted expenditure</b>																		
A Support for the Museums and Galleries sector	-	-	-	12,504	-	12,504	12,504	-	-	-	32	-	-	32	32,942	3,900		
B Museums and Galleries sponsored ALBs (net)	-	-	-	424,242	-	424,242	424,242	-	-	-	183,204	-	-	183,204	470,021	198,887		
C Libraries sponsored ALBs (net)	9,453	-	9,453	111,081	-	111,081	120,534	-	-	-	34,606	-	-	34,606	126,464	31,383		
D Support for the Arts sector	-	-1,499	-1,499	5,550	-79,735	-74,185	-75,684	-	-	-	42,330	-22,500	-	19,830	-99,582	448		
E Arts and culture ALBs (net)	16,567	-	16,567	463,637	-	463,637	480,204	-	-	-	75,903	-	-	75,903	483,232	64,541		
F Support for the Sports sector	-	-	-	20,728	-7,000	13,728	13,728	-	-	-	21,170	-	-	21,170	10,609	2,926		
G Sport sponsored ALBs (net)	16,047	-	16,047	163,847	-	163,847	179,894	-	-	-	101,577	-	-	101,577	193,182	148,345		
H Ceremonial and support for the Heritage sector	-	-32	-32	40,780	-2,404	38,376	38,344	-	-	-	-	-4,250	-	-4,250	86,645	-21,989		
I Heritage sponsored ALBs (net)	24,471	-	24,471	50,565	-	50,565	75,036	-	-	-	33,498	-	-	33,498	89,710	94,622		
J Tourism sponsored ALBs (net)	29,985	-	29,985	10,511	-	10,511	40,496	-	-	-	2,814	-	-	2,814	50,744	2,504		
K Support for the Digital, Broadcasting and Media sectors	1,594	-40	1,554	19,656	-960	18,696	20,250	-	-	-	3,425	-	-	3,425	-2,057	240		
L Broadcasting and Media sponsored ALBs (net)	40	-	40	23,539	-	23,539	23,579	-	-	-	1,069	-	-	1,069	34,533	1,898		
M Administration and Research	102,608	-1,534	101,074	36,165	-	36,165	137,239	-	-	-	15,599	-	-	15,599	117,390	16,448		
N Support for Horseracing and the Gambling sector	-	-	-	-	-34,949	-34,949	-34,949	-	-	-	-	-	-	-	-18,486	-40		
O Gambling Commission (net)	-	-	-	36,277	-	36,277	36,277	-	-	-	-	-	-	-	17,810	578		
P Civil Society and Youth	-	-	-	66,814	-	66,814	66,814	-	-	-	142,170	-	-	142,170	132,649	58,396		
Q National Citizen Service (net)	4,920	-	4,920	47,129	-	47,129	52,049	-	-	-	-	-	-	-	49,823	-		
Support for the Tourism sector	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600		
<b>Total voted DEL</b>	<b>205,685</b>	<b>-3,105</b>	<b>202,580</b>	<b>1,533,025</b>	<b>-125,048</b>	<b>1,407,977</b>	<b>1,610,557</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>657,397</b>	<b>-26,750</b>	<b>-</b>	<b>630,647</b>	<b>1,775,629</b>	<b>603,687</b>		
<b>Total DEL</b>	<b>205,685</b>	<b>-3,105</b>	<b>202,580</b>	<b>1,533,025</b>	<b>-125,048</b>	<b>1,407,977</b>	<b>1,610,557</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>657,397</b>	<b>-26,750</b>	<b>-</b>	<b>630,647</b>	<b>1,775,629</b>	<b>603,687</b>		

## PART II: SUBHEAD DETAIL (continued)

	2024-25										2023-24		
	Plans										Plans		
	Resources			Programme			Capital				Resources		
	Administration			Total			Capital				Capital		
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12		
<b>Annually Managed Expenditure (AME)</b>													
<b>Voted expenditure</b>													
R British Broadcasting Corporation(net)	-	-	-	4,549,497	-	4,549,497	760,291	-	760,291	4,249,389	689,731		
S Channel Four Television	-	-	-	-	-	-	200,000	-	200,000	-	200,000		
T Provisions, impairments and other AME spend	-	-	-	54,586	-	54,586	-	-	-	54,216	-		
U Levy bodies	-	-	-	1	-	1	-	-	-	-	-		
V Provisions, Impairments and other AME spend (ALB) (net)	-	-	-	67,057	-	67,057	-	-	-	64,975	-		
S4C (net)	-	-	-	-	-	-	-	-	-	5,464	-		
<b>Total voted AME</b>	-	-	-	<b>4,671,141</b>	-	<b>4,671,141</b>	<b>960,291</b>	-	<b>960,291</b>	<b>4,374,044</b>	<b>889,731</b>		
<b>Non-voted expenditure</b>													
W Lottery Grants	-	-	-	1,415,007	-	1,415,007	383,541	-	383,541	1,253,997	361,835		
<b>Total non-voted AME</b>	-	-	-	<b>1,415,007</b>	-	<b>1,415,007</b>	<b>383,541</b>	-	<b>383,541</b>	<b>1,253,997</b>	<b>361,835</b>		
<b>Total AME</b>	-	-	-	<b>6,086,148</b>	-	<b>6,086,148</b>	<b>1,343,832</b>	-	<b>1,343,832</b>	<b>5,628,041</b>	<b>1,251,566</b>		
<b>Voted expenditure</b>	<b>205,685</b>	<b>-3,105</b>	<b>202,580</b>	<b>6,204,166</b>	<b>-125,048</b>	<b>6,079,118</b>	<b>1,617,688</b>	<b>-26,750</b>	<b>1,590,938</b>	<b>6,149,673</b>	<b>1,493,418</b>		
<b>Non-voted expenditure</b>	-	-	-	<b>1,415,007</b>	-	<b>1,415,007</b>	<b>383,541</b>	-	<b>383,541</b>	<b>1,253,997</b>	<b>361,835</b>		
<b>Total for Estimate</b>	<b>205,685</b>	<b>-3,105</b>	<b>202,580</b>	<b>7,619,173</b>	<b>-125,048</b>	<b>7,494,125</b>	<b>2,001,229</b>	<b>-26,750</b>	<b>1,974,479</b>	<b>7,403,670</b>	<b>1,855,253</b>		

**PART II: RESOURCE TO CASH RECONCILIATION**

£'000

	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>7,696,705</b>	<b>7,403,670</b>	<b>7,655,646</b>
<b>Net Capital Requirement</b>	<b>1,974,479</b>	<b>1,855,253</b>	<b>1,415,598</b>
<b>Accruals to cash adjustments</b>	<b>-1,730,531</b>	<b>-1,490,327</b>	<b>-1,427,244</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-7,241,827	-7,067,836	-7,096,011
Add cash grant-in-aid	5,771,641	5,768,805	5,687,246
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-55,799	-8,064	-7,360
New provisions and adjustments to previous provisions	-4,546	-42,742	29,638
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200,000	-147,144	-40,757
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	6,654	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-1,798,548</b>	<b>-1,615,832</b>	<b>-1,656,560</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-1,798,548	-1,615,832	-1,656,560
<b>Net Cash Requirement</b>	<b>6,142,105</b>	<b>6,152,764</b>	<b>5,987,440</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
Gross Administration Costs	205,685	214,795	206,806
<i>Less:</i>			
Administration DEL Income	-3,105	-2,911	-4,960
<b>Net Administration Costs</b>	<b>202,580</b>	<b>211,884</b>	<b>201,846</b>
Gross Programme Costs	7,744,063	8,553,578	8,048,094
<i>Less:</i>			
Programme DEL Income	-151,798	-142,940	-178,820
Programme AME Income	-	-	-95,225
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>7,592,265</b>	<b>8,410,638</b>	<b>7,774,049</b>
<b>Total Net Operating Costs</b>	<b>7,794,845</b>	<b>8,622,522</b>	<b>7,975,895</b>
<i>Of which:</i>			
Resource DEL	1,610,557	1,770,906	1,938,969
Capital DEL	98,140	412,216	119,040
Resource AME	6,086,148	5,629,029	5,716,677
Capital AME	-	810,371	201,209
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	-98,140	-1,222,587	-320,249
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	3,735	-
<b>Total Resource Budget</b>	<b>7,696,705</b>	<b>7,403,670</b>	<b>7,655,646</b>
<i>Of which:</i>			
Resource DEL	1,610,557	1,775,629	1,945,361
Resource AME	6,086,148	5,628,041	5,710,285
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>7,696,705</b>	<b>7,403,670</b>	<b>7,655,646</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
D Support for the Arts sector			
Sales of Goods and Services	-1,499	-631	-
Other Grants	-	-876	-1,581
H Ceremonial and support for the Heritage sector			
Sales of Goods and Services	-32	-12	-
Other Grants	-	-20	-35
K Support for the Digital, Broadcasting and Media sectors			
Sales of Goods and Services	-40	-	-
Other Grants	-	-	-40
M Administration and Research			
Sales of Goods and Services	-1,534	-1,307	-413
Other Income	-	-65	-2,891
<b>Total Sales of Goods and Services</b>	<b>-3,105</b>	<b>-1,950</b>	<b>-413</b>
<b>Total Other Grants</b>	<b>-</b>	<b>-896</b>	<b>-1,656</b>
<b>Total Other Income</b>	<b>-</b>	<b>-65</b>	<b>-2,891</b>
<b>Total Administration</b>	<b>-3,105</b>	<b>-2,911</b>	<b>-4,960</b>
<b>Programme</b>			
D Support for the Arts sector			
Sales of Goods and Services	-79,735	-32,967	-2,156
Other Grants	-	-46,719	-80,549
F Support for the Sports sector			
Sales of Goods and Services	-7,000	-2,951	-
Other Grants	-	-4,049	-20,055
H Ceremonial and support for the Heritage sector			
Sales of Goods and Services	-2,404	-15,566	-49,139
Other Grants	-	-471	-813
Other Income	-	-	-15
K Support for the Digital, Broadcasting and Media sectors			
Sales of Goods and Services	-960	-1,025	-2,880
Other Grants	-	-	-960
N Support for Horseracing and the Gambling sector			
Sales of Goods and Services	-34,949	-18,486	-21,769
P Civil Society and Youth			
Interest and Dividends	-	-	-466
<b>Total Sales of Goods and Services</b>	<b>-125,048</b>	<b>-70,995</b>	<b>-75,944</b>
<b>Total Interest and Dividends</b>	<b>-</b>	<b>-</b>	<b>-466</b>
<b>Total Other Grants</b>	<b>-</b>	<b>-51,239</b>	<b>-102,377</b>
<b>Total Other Income</b>	<b>-</b>	<b>-</b>	<b>-15</b>
<b>Total Programme</b>	<b>-125,048</b>	<b>-122,234</b>	<b>-178,802</b>
<b>Total Voted Resource DEL</b>	<b>-128,153</b>	<b>-125,145</b>	<b>-183,762</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME (continued)**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource AME</b>			
<b>Programme</b>			
U Levy bodies			
Interest and Dividends	-	-	-1,111
Other Grants	-	-	2,103
Other Income	-	-	-3,000
Taxation	-	-	-93,217
<b>Total Interest and Dividends</b>	-	-	-1,111
<b>Total Other Grants</b>	-	-	2,103
<b>Total Other Income</b>	-	-	-3,000
<b>Total Taxation</b>	-	-	-93,217
<b>Total Programme</b>	-	-	-95,225
<b>Total Voted Resource AME</b>	-	-	-95,225
<b>Total Voted Resource Income</b>	-128,153	-125,145	-278,987
<b>Voted Capital DEL</b>			
<b>Programme</b>			
D Support for the Arts sector			
Sales of Assets	-	-	-31
Other Grants	-22,500	-	-10
Repayments	-	-2,127	-1,822
F Support for the Sports sector			
Repayments	-	-17,774	-2,903
H Ceremonial and support for the Heritage sector			
Other Grants	-4,250	-20,666	-22
M Administration and Research			
Sales of Assets	-	-	-42
N Support for Horseracing and the Gambling sector			
Other Grants	-	-40	-
<i>Olympics - legacy programmes</i>			
Other Grants	-	-	14
P Civil Society and Youth			
Repayments	-	-	-2,529
<b>Total Sales of Assets</b>	-	-	-73
<b>Total Other Grants</b>	-26,750	-20,706	-18
<b>Total Repayments</b>	-	-19,901	-7,254
<b>Total Programme</b>	-26,750	-40,607	-7,345
<b>Total Voted Capital DEL</b>	-26,750	-40,607	-7,345
<b>Voted Capital AME</b>			
<b>Programme</b>			
Levy bodies			
Sales of Assets	-	-	-178
Repayments	-	-	-150
<b>Total Sales of Assets</b>	-	-	-178
<b>Total Repayments</b>	-	-	-150
<b>Total Programme</b>	-	-	-328
<b>Total Voted Capital AME</b>	-	-	-328
<b>Total Voted Capital Income</b>	-26,750	-40,607	-7,673

**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

	2024-25 Plans		2023-24 Plans		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-16,509	-	-16,509	-	-40,960
<b>Total</b>	-	<b>-16,509</b>	-	<b>-16,509</b>	-	<b>-40,960</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

£'000

	2024-25 Plans		2023-24 Plans		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Gambling Commission fines & penalties		-16,500	-	-16,500	-	-40,951
Sports Grounds Safety Authority		-9	-	-9	-	-9
<b>Total</b>	-	<b>-16,509</b>	-	<b>-16,509</b>	-	<b>-40,960</b>



**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other Statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:	Susannah Storey
ALB Accounting Officers:	
Darren Henley	Arts Council England
Tim Davie	BBC
Ben Roberts	British Film Institute
Roly Keating	British Library
Mark Jones	British Museum
Alex Mahon	Channel 4
Helen Stephenson	Charity Commission
Greg Pickup	Churches Conservation Trust
Andrew Rhodes	Gambling Commission
Duncan Wilson	Historic England
John Barnes	Historic Royal Palaces
Gordon Seabright	Horniman Museum
Alan Delmonte	Horseracing Betting Levy Board
Caro Howell	Imperial War Museum
Sonia Solicari	Museum of the Home
Mark Gifford	National Citizens Service
Gabriele Finaldi	National Gallery
David Knott	National Lottery Community Fund
Eilish McGuinness	National Lottery Heritage Fund
Laura Pye	National Museums Liverpool
Nicholas Cullinan	National Portrait Gallery
Douglas Gurr	Natural History Museum
Nat Edwards	Royal Armouries
Paddy Rodgers	Royal Museums Greenwich
Sioned Wiliam	S4C
Ian Blatchford	Science Museum Group
Will Gompertz	Sir John Soane's Museum
Tim Hollingsworth	Sport England
Ken Scott	Sports Grounds Safety Authority
Maria Balshaw	Tate
Jeff James	The National Archives
Andrew Scattergood	The Royal Parks
Jon Morgan	Theatres Trust
Jane Rumble	UK Anti-Doping
Sally Munday	UK Sport
Tristram Hunt	Victoria & Albert Museum
Patricia Yates	Visit Britain
Xavier Bray	Wallace Collection

## 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	72,822	3,259	45,573
B	Imperial War Museum	21,862	3,017	21,841
B	Museums and Galleries	30,752	120,778	144,553
B	National Gallery	28,341	3,884	26,325
B	Natural History Museum	58,642	41,641	81,527
B	National Museums Liverpool	23,393	1,592	21,732
B	National Maritime Museum	18,558	1,836	16,758
B	Science Museum Group	53,173	2,403	38,383
B	Tate Gallery	60,647	2,778	41,478
B	Victoria and Albert Museum	56,052	2,016	50,227
C	British Library	120,534	34,606	134,022
E	Arts Council	480,204	75,903	688,078
G	United Kingdom Anti Doping	9,358	-	9,157
G	Sports Ground Safety Authority	1,697	-	1,667
G	Sport England	85,639	93,806	303,510
G	UK Sport	83,200	7,771	83,872
I	Churches Conservation Trust	2,663	265	2,893
I	Historic England	70,376	23,783	80,294
I	National Heritage Memorial Fund	1,997	9,450	41,262
J	Visit Britain	40,496	2,814	44,163
L	British Film Institute	23,579	1,069	24,525
O	The Gambling Commission	1,327	-	-
O	National Lottery Commission	34,950	-	35,155
Q	National Citizen Service	52,049	-	52,046
R	British Broadcasting Corporation	4,549,497	760,291	3,782,600
V	British Film Institute	4,377	-	-
V	British Museum	5,100	-	-
V	English Heritage	2,441	-	-
V	Imperial War Museum	6,000	-	-
V	Libraries	1,815	-	-
V	Museums and Galleries	4,678	-	-
V	National Gallery	25	-	-
V	National Museums Liverpool	3,800	-	-
V	National Maritime Museum	2,713	-	-
V	National Museum of Science and Industry	7,250	-	-
V	Sport England	903	-	-
V	United Kingdom Sports Council	7,155	-	-
V	Victoria and Albert Museum	9,260	-	-
V	Visit Britain	11,540	-	-
<b>Total</b>		<b>6,048,865</b>	<b>1,192,962</b>	<b>5,771,641</b>

**PART III: NOTE G - EXPENDITURE RESTING ON THE SOLE AUTHORITY OF THE SUPPLY AND APPROPRIATION ACT**

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

<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
Section K	Northern Ireland DTT Multiplex	420

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
<u>Government Indemnity Scheme</u>	
British Library (BL)	106,412
British Museum (BM)	1,900,396
Horniman Museum (HM)	1,019
Imperial War Museum (IWM)	97,903
National Gallery (NG)	6,586,661
Natural History Museum (NHM)	200,659
National Museums Liverpool (NML)	50,042
National Maritime Museums (NMM)	29,980
National Museums Northern Ireland (NMNI)	128,862
National Portrait Gallery (NPG)	2,342,931
Royal Armouries (RA)	16,000
Southbank Centre (SBC)	51,250
Science Museum Group (SCI)	262,550
Sir John Soane Museum (SJSM)	2,176
Tate (all 5 sites)	2,742,810
Victoria and Albert Museum (VAM)	611,539
Wallace Collection (WC)	9,084
The National Archives (TNA)	30
National Museum Royal Navy (NMRN)	4,866
Other Non-DCMS Bodies	6,000,000
Artworks on loan to the Government Art Collection	1,728
Artworks on loan from the Royal Collection	253,800
Guarantee for the 'Borrowing facility for Historic Royal Palaces'	4,000
British Library loans	2,500
The Library has a maximum remote contingent liability of £2.5m to cover items on loan from other organisations for inclusion in exhibitions. £2.5m is the full value of all the items so the worst case if there was damage to all items.	
Gambling Commission legal costs	300
There are remote contingent liabilities of £0.3m as at 31 March 2023 (31 March 2022: £0.4m) which relate to legal costs.	
Olympic Delivery Authority (ODA)	Unquantifiable
Upon dissolution of the Olympic Delivery Authority (ODA), the following contingent liabilities passed to DCMS:	
1. Contingent liability of up to £10m for one third of the cost of constructing new railway sidings at Lea Interchange.	
2. Indemnity to Lee Valley Regional Park Authority (LVRPA) against costs incurred for pollution / contamination from ODA's construction of the Lee Valley White Water Canoe Centre.	
3. Potential reimbursement to LVRPA of certain claw back liabilities payable to funders of the Lee Valley Hockey and Tennis Centre at Eton Manor.	
Jubilee Gardens	Unquantifiable
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.	

**PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)**

Nature of liability	£'000
<p>Hague Convention and Cultural Property (Armed Conflicts) Act 2017  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.</p>	Unquantifiable
<p>The Royal Parks historic liabilities  On 15 March 2017, an agreement to manage the Royal Parks was signed between The Royal Parks Limited and the Secretary of State setting out the elements transferred from The Royal Parks Agency (TRPA) and additional obligations and arrangements. Under the terms of the agreement, the core Department retains responsibility for the cost of historic liabilities of TRPA for 10 years</p>	Unquantifiable
<p>Lottery Distribution Bodies  At 31 March 2023, the LDBs had contingent liabilities relating to future grant payments. The estimated value is £523m (31 March 2022: £424m). The LDBs include British Film Institute, National Lottery Community Fund (formerly Big Lottery Fund), National Lottery Heritage Fund, Sport England, and UK Sport.</p>	523,000
<p>BHA Pension Scheme  On 30 July 2007 the Board entered into an agreement with the BHA, the Jockey Club and Trustees of the Jockey Club Pension Fund and Life Assurance Scheme, now known as the BHA Pension Scheme (the 'Scheme'), to guarantee the payment by the BHA of certain contributions to the Scheme. The last completed formal valuation of the Scheme took place in December 2017. Until 2020-21 HBLB provided two separate guarantees: an annual repair deficit guarantee of £0.6m valid until September 2024 if BHA were unable to pay and a maximum wind up guarantee of £30.3m valid until December 2024.</p>	30,300

**PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)**

Nature of liability	£'000
<p>Great British Bonus Scheme</p> <p>The Great British Bonus Scheme (GBB) is a prizemoney scheme designed to support the UK breeding and racing industries through enhanced prizemoney to qualifying UK bred horses. It is a whole industry scheme that is administered by the Thoroughbred Breeders' Association (TBA) as agent for the scheme. They administer registrations to the scheme and market and support the scheme operationally. The TBA sit on the GBB Management Group, along with members of the British Horseracing Authority (BHA) and the Racehorse Owners Association (ROA). Members of the Horserace Betting Levy Board (HBLB) and Weatherbys also sit on the Group as observers. The vast majority of funding for GBB prizemoney comes from HBLB. The GBB Management Group propose any changes to the structure and rules of the scheme, but ultimately the Board of HBLB have control over the funding of the scheme.</p> <p>On 14 September 2021 the Board agreed to the principle of a contingent liability for the unlikely event of GBB scheme closure, resulting in repayment of unused registrations, until the scheme has built up sufficient reserves to cover the closure liability itself. The value of paid registrations that had not had an opportunity to utilise the scheme at 31 March 2023 amounted to £1,038k (31 March 2022: £1,425k). At this date GBB had reserves of £504k (31 March 2022: £839k). Therefore, the Board recognises a contingent liability of £534k (31 March 2022: £586k)</p>	534
<p>Sport England</p> <p>In 1979, the Football Association (FA) contributed £0.5m towards the construction of a hostel at Lilleshall National Sports and Conferencing Centre. A management agreement with the FA was entered into by Sport England which enabled the FA to run the Vauxhall School at the Centre which closed in July 1999.</p> <p>The Management Agreement continues to remain in place and at the present time the accommodation is used by the FA's Medical and Education Units. If Sport England were to terminate the agreement at any time before 2039, then a proportion of the £0.5m would fall due to be paid to the FA calculated by the reference to time. It is considered unlikely that the agreement will be terminated by Sport England.</p>	500
<p>Gambling Commission legal costs</p> <p>There are contingent liabilities of £0.1m as at 31 March 2023 (31 March 2022: £0.1m) relating to legal costs. The contingent liabilities figure has been calculated under the guidance of IAS 37 Provisions, Contingent Liabilities and Contingent Assets, based on events existing at the Statement of Financial Position date.</p>	100
<p>British Film Institute Locked Box - 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 2023 is £2.6m (31 March 2022: £3.1m).</p>	2,600

**PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)**

Nature of liability	£'000
<p>National Lottery Community Fund</p> <p>Within dormant accounts, NLCF has recognised a contingent liability of £5.5m at 31 March 2023 in respect of possible obligations to pay up to £500k per annum to The Big Society Trust (BST) for their administration costs. This possible obligation is as per a deed of agreement between BST and NLCF made on 10 December 2019, which is valid for 15 years from that date. Therefore, the contingent liability is for the remaining 11 years. Additionally, a contingent liability of £20m is recognised which is in respect of (unsigned) contractual amounts owed to designated distributors.</p>	25,500
<p>The British Library Digitisation</p> <p>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. The British Library is aware of a personal injury claim which has been investigated. The Library does not believe it has any liability and nothing has been heard from the claimant for over a year so no provision has been made in the accounts. A complaint has been made against the Library relating to copyright due on material licensed to 3rd parties. The Library has taken legal advice which confirms that no contract exists and no backdated royalties are due so no provision has been made in the accounts.</p> <p>The Library is dealing with two employment tribunal cases. It is not yet possible to say with certainty what any liability and related costs might be so no provision has been made in the accounts. A complaint has been made by a member of the public against the Library under the Equality Act 2010, alleging that the reader registration process is discriminatory because registration requires attendance onsite. This is currently under investigation. It is not yet possible to say with certainty what any liability and related costs might be so no provision has been made in the accounts. Whilst the costs of these disputes cannot be determined with sufficient certainty to make a provision, it is considered unlikely that the worst case outcomes would result in material costs to the Library</p>	Unquantifiable
<p>4th National Lottery Licence Legal Challenge</p> <p>The Gambling Commission considers the liability to be a contingent liability in accordance with IAS 37. Due to the ongoing legal action and complexity of the case, including the varied consequences of multiple possible scenarios and permutations, we are unable to provide reliable financial estimates.</p> <p>Furthermore, there are a number of commercial sensitivities surrounding the legal challenges, and disclosure of further information could be prejudicial to the ongoing case. The liabilities will remain until the legal challenges are settled, because they relate to possible obligations in respect of enduring legal challenges as a result of the Gambling Commission's decision.</p>	Unquantifiable

**PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)**

Nature of liability	£'000
<p>British Tourist Authority – India Subsidiary</p> <p>BTA continue to work on an on-going challenge in relation to their India operations. There is uncertainty over whether there may be non-compliance with local rules and whether any fines could arise as a consequence. BTA are reviewing a way forward for operations in India and decisions are expected in the first half of 2023-24. The conclusion as to whether there are non-compliance issues is likely to take a significant amount of research and BTA continue to work with its advisers in India to resolve.</p>	Unquantifiable
<p>BBC Tax Survey</p> <p>From 14 – 16 February 2023, the Indian Income Tax Department conducted a tax survey on the BBC’s Indian operations in Mumbai and Delhi. This involved tax surveys carried out at the offices of BBC World Service India Private Limited and BBC Studios India Private Limited.</p> <p>The BBC has co-operated in full, and will continue to do so, with all requests made to it including document and information requests, supported by its external legal and tax advisers. As matters are ongoing and have not yet concluded, it is not possible at this stage to identify if in any or all instances a liability exists and/or to quantify any such liability with reasonable certainty.</p> <p>In order to ensure that foreign funding for BBC India is capped at 26% (to comply with new regulatory requirements, the BBC is looking to establish a new 100% Indian-owned entity which can own the majority of BBC India and allow it to comply with the Indian Income Tax Department’s laws and regulations.</p>	Unquantifiable





# Department for Science, Innovation and Technology

## INTRODUCTION

1. This Estimate covers the planned budgetary expenditure of the Department for Science, Innovation and Technology (including its associated Arm's Length Bodies, notably UK Research and Innovation and Ofcom), which was established on 7 February 2023, bringing together responsibility for Science and Innovation from the former Department for Business, Energy and Industrial Strategy, and Digital policy from the Department for Digital, Culture, Media and Sport.
2. A number of international subscriptions in excess of £1 million are borne by this Estimate. These are listed in the Notes to the Estimate.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	605,903,000	-	605,903,000
Capital	13,848,888,000	-2,125,000	13,846,763,000
<b>Annually Managed Expenditure</b>			
Resource	251,149,000	-	251,149,000
Capital	72,000	-	72,000
<b>Total Net Budget</b>			
Resource	857,052,000	-	857,052,000
Capital	13,848,960,000	-2,125,000	13,846,835,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>16,543,008,000</b>		

Amounts required in the year ending 31 March 2025 for expenditure by Department for Science, Innovation and Technology on:

**Departmental Expenditure Limit:**Expenditure arising from:

Increasing science and research excellence in the United Kingdom (UK) and maximising its contribution to society. Support for space related programmes. The payment of subscriptions and contributions to international organisations and fulfilment of international treaty obligations. Support for the activities of the Position, Navigation and Timing (PNT) Office.

Supporting the better management of Knowledge Assets held by the public sector - for social, economic, and financial value to the UK economy and the UK taxpayer.

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. The efficient management and discharge of liabilities falling to the Department and its partner organisations. 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.

Specialist support services, staff management and development; legal costs; other departmental administration and non-cash costs; exchange risk and other guarantee losses; publicity, promotion, publications, knowledge sharing initiatives and departmental research and development (R&D); surveys, monitoring, statistics, advice and consultancies; management of asset sales; contributions to fund cross government initiatives and grants to other government departments; regulatory innovation; payments to HM Treasury towards the cost of Infrastructure UK.

Expenditure arising from the UK's departure from the European Union (EU). Association and participation fees payable to the European Commission following the UK's decision to associate to EU R&D programmes.

Grants to and investments in private companies. Governmental response to the coronavirus Covid-19 pandemic. Grants to local authorities.

## PART I: EXPENDITURE AND AMBIT

The provision of support for technology firms to promote R&D, innovation and standards, best practice and sustainable development, including the provision of financial solutions to accelerate private sector investment.

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

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

Management of Official Development Assistance (ODA) funding.

Delivery and sponsorship of digital infrastructure and telecommunications, including Building Digital UK delivery. Sponsorship and support of the digital economy, including developing a pro-innovation regulatory regime for artificial intelligence (AI).

The enablement of the use of secure digital identity products across the UK economy. The delivery of certain elements of the National Cyber Security Strategy and responsibilities concerning the security and resilience of the UK telecoms sector, the UK Network and Information Systems Regulations.

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. The development of, and initiatives to increase the UK's contribution to the development of technical digital standards. Tackling harmful content online, counter misinformation and disinformation.

Development and implementation of policy, including economic security policy, in relation to digital and emerging technologies. Development and implementation of policy, including research and testing into AI. Grants to private companies for research and testing, and for infrastructure to support research of AI.

Development of data policy for the economy, science, research as well as society and security, including the National Data Strategy. Work to enable trustworthy data innovation in the public and private sector. Activities of the Geospatial Commission, including expenditure on the Public Sector Geospatial Agreement, Postcode Address File Public Sector License and Aerial Photography Great Britain.

### Income arising from:

Other government departments, ALBs and devolved administrations. Statutory regulators in respect of expenses related to levies from industry. Licences and levies; dividends; equity withdrawals; interest on loans and loan repayments from the Ordnance Survey, Met Office, UK Intellectual Property Office and National Physical Laboratory.

Income from investments; financial investments made by UK Research and Innovation; repayment of loans and investments, capital grants, grants and contributions; asset sales.

European Fast Stream; repayment of working capital loans; outside organisations in respect of advertising and publicity activities and materials; sale of research publications; 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.

**PART I: EXPENDITURE AND AMBIT**

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.

General administration receipts of the Department, its executive agencies, its ALBs, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff; sale of goods and services; HM Revenue and Customs receipts arising from the R&D 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.

Fees charged to data controllers under data protection legislation and regulations. Fines and penalties collected by the Information Commissioner's Office under legislation that it regulates. Receipts from Local authorities and the private sector. The sale of radio spectrum and contributions from other government departments toward the costs of joint schemes.

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

The efficient management and discharge of liabilities falling to the Department and its partner organisations. 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. Contributions to partner organisations' pension schemes, such as the Research Councils' Pension Scheme. Activities of UK Government Investments on behalf of the Department. The expenditure of The NESTA Trust. Impairment of loans and investments; exchange rate gains and losses. Association and participation fees payable to the European Commission following the UK's decision to associate to EU R&D programmes.

**Department for Science, Innovation and Technology** will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
<b>Departmental Expenditure Limit</b>			
Resource	605,903,000	253,455,000	<b>352,448,000</b>
Capital	13,848,888,000	6,077,495,000	<b>7,771,393,000</b>
<b>Annually Managed Expenditure</b>			
Resource	251,149,000	4,961,634,000	<b>-4,710,485,000</b>
Capital	72,000	1,116,000,000	<b>-1,115,928,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>16,543,008,000</b>	<b>7,614,245,000</b>	<b>8,928,763,000</b>

## PART II: SUBHEAD DETAIL

	2024-25 Plans										2023-24 Plans		
	Resources					Capital					Resources		
	Administration		Programme			Total		Income		Net		Net	
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12		
<b>Departmental Expenditure Limit (DEL)</b>													
<b>Voted expenditure</b>													
A Deliver an ambitious industrial strategy	-	-	-	32,331	-5,180	27,151	27,151	388,657	-	388,657	29,852	394,759	
B Promote competitive markets and responsible business practices	-	-	-	-	-	-	-	7,800	-	7,800	-	4,600	
C Science and Research	882	-	882	46,585	-86	46,499	47,381	3,419,616	-6,400	3,413,216	40,309	3,396,754	
D Capability	90,615	-	90,615	40,933	-	40,933	131,548	7,888	-	7,888	258,595	25,642	
E Government as Shareholder	-	-	-	2,000	-35,691	-33,691	-33,691	193,184	-30,400	162,784	-76,717	195,684	
F Support for the Digital, Broadcasting and Media sectors	56,924	-	56,924	68,055	-	68,055	124,979	207,206	-	207,206	90,178	134,063	
G Building Digital UK	900	-	900	47,346	-	47,346	48,246	468,850	-	468,850	41,269	98,960	
H Science and Research (ALB) net	6,000	-	6,000	238,760	-	238,760	244,760	9,171,578	-	9,171,578	286,415	8,330,702	
I Capability (ALB) net	1,585	-	1,585	-	-	-	1,585	-	-	-	1	-	
J Government as Shareholder (ALB) net	-	-	-	1,100	-	1,100	1,100	20,000	-	20,000	1,100	19,000	
K Broadcasting and Media ALB (net)	17,050	-	17,050	-4,206	-	-4,206	12,844	909	-	909	17,093	9,939	
<b>Total voted DEL</b>	<b>173,956</b>	<b>-</b>	<b>173,956</b>	<b>472,904</b>	<b>-40,957</b>	<b>431,947</b>	<b>605,903</b>	<b>13,885,688</b>	<b>-36,800</b>	<b>13,848,888</b>	<b>688,095</b>	<b>12,610,103</b>	
<b>Non-voted expenditure</b>													
L Science and Research (CFER)	-	-	-	-	-	-	-	-	-2,125	-2,125	-	-2,114	
<b>Total non-voted DEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-2,125</b>	<b>-2,125</b>	<b>-</b>	<b>-2,114</b>	
<b>Total DEL</b>	<b>173,956</b>	<b>-</b>	<b>173,956</b>	<b>472,904</b>	<b>-40,957</b>	<b>431,947</b>	<b>605,903</b>	<b>13,885,688</b>	<b>-38,925</b>	<b>13,846,763</b>	<b>688,095</b>	<b>12,607,989</b>	

## PART II: SUBHEAD DETAIL

	2024-25 Plans											2023-24 Plans			£'000		
	Resources						Capital					Resources		Capital			
	Administration			Programme			Total		Gross	Income	Net	Gross	Income	Net		Net	Net
	1	2	3	4	5	6	7	8									
<b>Annually Managed Expenditure (AME)</b>																	
<b>Voted expenditure</b>																	
M Science and Research	-	-	-	115,298	-	115,298	-	-	-	-	115,298	-	-	-	-	182,166	-
N Capability	-	-	-	7	-	7	-	-	-	-	7	-	-	-	72	-338	-
O Deliver an ambitious industrial strategy (ALB) net	-	-	-	29,534	-	29,534	-	-	-	-	29,534	-	-	-	-	29,534	-
P Science and Research (ALB) net	-	-	-	106,310	-	106,310	-	-	-	-	106,310	-	-	-	-	91,688	-
Deliver an ambitious industrial strategy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	109,154	-
Building Digital UK	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,700	-
Capability (ALB) net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
Government as Shareholder (ALB) net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,200	-
Broadcasting and Media ALB (net)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,521	-
<b>Total voted AME</b>	-	-	-	251,149	-	251,149	-	-	-	-	251,149	-	-	-	72	425,630	-
<b>Total AME</b>	-	-	-	251,149	-	251,149	-	-	-	-	251,149	-	-	-	72	425,630	-
<b>Voted expenditure</b>	173,956	-	173,956	724,053	-40,957	683,096	-	-	-	-	857,052	13,885,760	-36,800	13,848,960	1,113,725	12,610,103	-
<b>Non-voted expenditure</b>	-	-	-	-	-	-	-	-	-	-	-	-	-2,125	-2,125	-	-	-2,114
<b>Total for Estimate</b>	173,956	-	173,956	724,053	-40,957	683,096	-	-	-	-	857,052	13,885,760	-38,925	13,846,835	1,113,725	12,607,989	-

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>857,052</b>	<b>1,113,725</b>	<b>322,599</b>
<b>Net Capital Requirement</b>	<b>13,846,835</b>	<b>12,607,989</b>	<b>10,550,412</b>
<b>Accruals to cash adjustments</b>	<b>1,836,996</b>	<b>1,827,061</b>	<b>-9,532,183</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-9,588,620	-8,789,198	-9,538,716
Add cash grant-in-aid	11,513,638	10,310,589	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-88,015	-180,282	-13,774
New provisions and adjustments to previous provisions	-7	-9,247	-1,654
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-4,801	1,240
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	500,000	-
Use of provisions	-	-	20,721
<b>Removal of non-voted budget items</b>	<b>2,125</b>	<b>2,114</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	2,125	2,114	-
<b>Net Cash Requirement</b>	<b>16,543,008</b>	<b>15,550,889</b>	<b>1,340,828</b>



### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	173,956	265,893	108,956
<i>Less:</i>			
Administration DEL Income	-	-1,455	-4,863
<b>Net Administration Costs</b>	<b>173,956</b>	<b>264,438</b>	<b>104,093</b>
Gross Programme Costs	13,602,104	13,394,540	10,656,970
<i>Less:</i>			
Programme DEL Income	-40,957	-172,213	-98,571
Programme AME Income	-	-	-88,058
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>13,561,147</b>	<b>13,222,327</b>	<b>10,470,341</b>
<b>Total Net Operating Costs</b>	<b>13,735,103</b>	<b>13,486,765</b>	<b>10,574,434</b>
<i>Of which:</i>			
Resource DEL	605,903	688,095	331,896
Capital DEL	12,878,051	12,372,718	10,261,417
Resource AME	251,149	425,952	8,175
Capital AME	-	-	1,208
Non-budget	-	-	-28,262
<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	-12,878,051	-12,372,718	-10,262,775
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-322	10,940
<b>Total Resource Budget</b>	<b>857,052</b>	<b>1,113,725</b>	<b>322,599</b>
<i>Of which:</i>			
Resource DEL	605,903	688,095	335,741
Resource AME	251,149	425,630	-13,142
<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>857,052</b>	<b>1,113,725</b>	<b>322,599</b>

## PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
D Capability			
Sales of Goods and Services	-	-561	-451
Other Grants	-	-	-1,045
Other Income	-	-894	-3,367
<b>Total Sales of Goods and Services</b>	-	-561	-451
<b>Total Other Grants</b>	-	-	-1,045
<b>Total Other Income</b>	-	-894	-3,367
<b>Total Administration</b>	-	-1,455	-4,863
<b>Programme</b>			
A Deliver an ambitious industrial strategy			
Sales of Goods and Services	-	-3,476	-
Interest and Dividends	-5,180	-9,492	-8,724
Other Income	-	-7,518	-
C Science and Research			
Interest and Dividends	-86	-95	-106
Other Grants	-	-24	-
Other Income	-	-248	-237
D Capability			
Sales of Goods and Services	-	-	-153
Interest and Dividends	-	-1,126	-
Other Income	-	-22	-
E Government as Shareholder			
Interest and Dividends	-35,691	-77,652	-24,670
F Support for the Digital, Broadcasting and Media sectors			
Other Income	-	-20	-
G Building Digital UK			
Sales of Goods and Services	-	-33	-
<b>Total Sales of Goods and Services</b>	-	-3,509	-153
<b>Total Interest and Dividends</b>	-40,957	-88,365	-33,500
<b>Total Other Grants</b>	-	-24	-
<b>Total Other Income</b>	-	-7,808	-237
<b>Total Programme</b>	-40,957	-99,706	-33,890
<b>Total Voted Resource DEL</b>	-40,957	-101,161	-38,753
<b>Voted Resource AME</b>			
<b>Programme</b>			
C Science and Research			
Other Income	-	-	-510
E Government as Shareholder			
Interest and Dividends	-	-	-87,548
<b>Total Interest and Dividends</b>	-	-	-87,548
<b>Total Other Income</b>	-	-	-510
<b>Total Programme</b>	-	-	-88,058
<b>Total Voted Resource AME</b>	-	-	-88,058
<b>Total Voted Resource Income</b>	-40,957	-101,161	-126,811

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
<b>Voted Capital DEL Programme</b>			
A Deliver an ambitious industrial strategy			
Sales of Goods and Services	-	-17,298	-15,855
C Science and Research			
Sales of Goods and Services	-	-794	-544
Other Grants	-	-49,251	-48,282
Repayments	-6,400	-2,346	-1,356
D Capability			
Sales of Assets	-	-	-4
Other Grants	-	-1,236	-
E Government as Shareholder			
Repayments	-30,400	-31,368	-26,528
G Building Digital UK			
Other Grants	-	-3,928	-
<b>Total Sales of Assets</b>	-	-	-4
<b>Total Sales of Goods and Services</b>	-	-18,092	-16,399
<b>Total Other Grants</b>	-	-54,415	-48,282
<b>Total Repayments</b>	-36,800	-33,714	-27,884
<b>Total Programme</b>	-36,800	-106,221	-92,569
<b>Total Voted Capital DEL</b>	-36,800	-106,221	-92,569
<b>Total Voted Capital Income</b>	-36,800	-106,221	-92,569

**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

	2024-25 Plans		2023-24 Plans		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-2,125	-2,125	-2,114	-2,114	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-399,500	-	-
<b>Total</b>	<b>-2,125</b>	<b>-2,125</b>	<b>-2,114</b>	<b>-401,614</b>	<b>-</b>	<b>-</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

£'000

	2024-25 Plans		2023-24 Provisions		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Loan repayments Capital DEL	-2,125	-2,125	-2,114	-2,114	-	-
<b>Non-Budget</b>						
Ofcom annual licence fees (Wireless Telegraphy Act Licence Fees)	-	-	-	-388,000	-	-
Information Commissioner's Office civil monetary penalties and related bank interest	-	-	-	-11,500	-	-
<b>Total</b>	<b>-2,125</b>	<b>-2,125</b>	<b>-2,114</b>	<b>-401,614</b>	<b>-</b>	<b>-</b>

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:** Sarah Munby

**Executive Agency Accounting Officers:**

Dean Creamer Building Digital UK

Dr Paul Bate UK Space Agency

**ALB Accounting Officers:**

Ilan Gur Advanced Research and Invention Agency

Hannah Boardman British Technology Investments

Prof. Ottoline Leyser Diamond Light Source Limited

John Edwards Information Commissioner

Sarah Munby The NESTA Trust

Dame Melanie Dawes Office of Communications

Prof. Ottoline Leyser UK Research and Innovation

Richard Semple UK Shared Business Services Ltd

**PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)**

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
H	Advanced Research and Invention Agency	-	260,000	404,500
H	Diamond Light Source Limited	34,700	-	-
H	UK Research and Innovation	210,060	8,911,578	11,078,651
I	UK Shared Business Services Ltd	1,585	-	-
J	British Technology Investments	1,100	20,000	22,000
K	Information Commissioner	9,275	909	8,487
K	Office of Communications	3,569	-	-
O	The NESTA Trust	29,534	-	-
P	UK Research and Innovation	106,310	-	-
<b>Total</b>		<b>396,133</b>	<b>9,192,487</b>	<b>11,513,638</b>

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
Contingent liabilities exist in relation to various ongoing legal cases. The cost is dependent on the outcome of cases which currently cannot be reliably estimated.	Unquantifiable
Indemnities have been provided 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
Intellectual Property – A liability to the European Patent Office could arise under Article 40 of the European Patent Convention of 1973 as the U K 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 U K is one of the contracting states.	Unquantifiable
Others Indemnity to Public Appointments Assessors (PAAs): The Cabinet Secretary has provided a government-wide indemnity to Public Appointments Assessors (PAAs) against personal civil liabilities incurred in the execution of their PAA functions.	Unquantifiable
A number of potential liabilities exist for the departmental group 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
A contingent liability exists in relation to the disposal of radioactive sources on the Teddington site should the radiological work at NPL cease and the normal practice of returning depleted sources to the supplier of replacement sources, no longer occurs. These costs cannot be reliably estimated.	Unquantifiable
As a member of EUMETNET, the Met Office is indemnified to pay any liabilities transferred to the individual member state shareholders in the event that the organisation was no longer a going concern.	Unquantifiable
UK Space Agency – Under international (UN) convention, the UK government is 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 provide for a limit of liability to be applied in licences to what was previously an unlimited liability to indemnify HMG for licensed activities. The Outer Space Act now regulates spaceflight activities carried out overseas by UK entities only. With the coming into force of the Space Industry Act on 29 July 2021, this act now regulates licensed spaceflight activities in the UK. The Act requires the licensee to indemnify claims made against the UK government and also claims made by third-parties against the licensee with respect to damage arising in the UK. Limits of operator liability are to be included as licence conditions in licences issued under the Act. Therefore, no operator will be facing unlimited liability for activities carried out in compliance with the act. The UK government is therefore exposed to a potential liability for third party costs which are not recoverable from the licensee. This liability is unquantifiable at the time of reporting.	Unquantifiable

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
<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 European Southern Observatory (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>UKRI - A contingent liability exists in respect of the Science and Technology Facilities Council (STFC)'s share of Institute Laue-Langevin (ILL) unfunded provisions for staff related costs (e.g. early retirement) and costs associated with reprocessing fuel elements.</p>	10,500
<p>Building Digital UK - Shared Rural Network - There is a legally binding agreement to indemnify mobile network operators, via their subsidiary, Digital Mobile Spectrum Limited in respect of costs up to £15.2m that may arise if there is a change in the operator of the Emergency Services Network. The probability of crystallisation occurring from 2024 is estimated at 5%.</p>	Unquantifiable
<p>Building Digital UK - Superfast - ERDF Scheme Contingent Liability. There is a contingent liability for 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. The outcome will not be known until the relevant audits have taken place, with the potential of an audit challenge remaining in place until 2026.</p>	Unquantifiable
<p>Ordnance Survey - Indemnities have been provided to Directors appointed by the Department to the Ordnance Survey. These indemnities are against personal liability following any legal action against the Company.</p>	Unquantifiable



**PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS**

<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
C7	European Space Agency	403,634
H7	European Molecular Biology Conference	3,659
H7	European Molecular Biology Laboratory	19,354
H7	European Molecular Biology Laboratory - Elixir	1,022
H7	Human Frontier Science Program	1,860
H7	International Agency for Research on Cancer	1,067
H7	The International Ocean Drilling Programme	2,600
H7	European Organisation for Nuclear Research (CERN)	171,520
H7	European Southern Observatory (ESO)	31,616
H7	Institut Laue-Langevin (ILL)	20,965
H7	European Synchrotron Radiation Facility (ESRF)	9,271
H7	European X-ray Free-Electron Laser (XFEL)	6,987
H7	Engineering in Medicine and Biology Society	1,316

# Department for Transport

## INTRODUCTION

1. The Department's vision is to 'Connect People and Places' - people want reliable, comfortable, and affordable journeys and through significant investments we are making people's journeys easier, safer, and faster. We play a vital role in supporting the economy by creating an inclusive transport network for everyone, as well as a safer, more secure, and sustainable transport system.
2. The Department's strategic aims are:
  1. Grow and level up the economy by improving connectivity across the United Kingdom and by enhancing the transport network on time and on budget.
  2. Reduce our environmental impact by tackling climate change and improving air quality by decarbonising transport.
  3. Improve transport for the user by building confidence in the transport network and improve transport users' experience, ensuring that the network is safe, reliable, and inclusive.
3. The Department has also set out its strategic enablers:
  1. International (what was previously called, 'increasing our global impact')
  2. Science and technology
  3. Safety and security
  4. Be an excellent department
4. The Department is responsible for providing guidance and funding, and setting policy and investment priorities to achieve its strategic objectives.  
 This includes supporting English local authorities to help them run and maintain their road networks, setting national aviation policy, providing strategic direction for the maritime sector, overseeing High Speed Rail projects, and supporting the development of other major infrastructure projects.  
 On roads, the Department invests in, maintains and operates the motorway and trunk road network in England through National Highways as well as sets policy to reduce congestion and pollution and work to promote lower-carbon transport, such as buses, cycling and walking.  
 The Department is also responsible for setting the strategic direction for the rail industry in England and Wales and funding investment in infrastructure through Network Rail.
5. The Estimate provides for planned budgetary expenditure of the Department for Transport (including its associated agencies: the Driver and Vehicle Licensing Agency, Vehicle Certification Agency, Driver and Vehicle Standards Agency, Maritime and Coastguard Agency, Active Travel England and arm's-length bodies#) in pursuit of the functions reflected in the section headings. It also provides for administrative expenditure by those bodies used in implementing and evaluating policy and on central services.
6. The expenditure is broken down between resource and capital, and resource provision is further subdivided between administration and programme spend.  
 Part I of the Estimate sets out the control totals and descriptions of spending, some of which are replicated in the Supply legislation.  
 Part II provides a more detailed breakdown of those control limits and explain how the cash requirement is derived.  
 Part III contains various tables and notes that provide supplementary and background information.
7. The single net cash requirement is not split by DEL/AME or any other budgetary limits.
8. Further details about the expenditure of the Department for Transport can be found in the Annual Report and Accounts 2023-24 to be published later this year.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	17,380,983,000	18,257,000	17,399,240,000
Capital	19,948,882,000	-	19,948,882,000
<b>Annually Managed Expenditure</b>			
Resource	4,973,022,000	-11,949,000	4,961,073,000
Capital	-101,402,000	-	-101,402,000
<b>Total Net Budget</b>			
Resource	22,354,005,000	6,308,000	22,360,313,000
Capital	19,847,480,000	-	19,847,480,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement</b>	<b>31,878,073,000</b>		

Amounts required in the year ending 31 March 2025 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 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. Costs associated with Network North plans and cancellation of HS2 Phase 2.

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: EXPENDITURE AND AMBIT (CONTINUED)****Annually Managed Expenditure:**Expenditure arising from:

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

Income arising from:

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

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

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
<b>Departmental Expenditure Limit</b>			
Resource	17,380,983,000	8,152,014,000	<b>9,228,969,000</b>
Capital	19,948,882,000	9,452,336,000	<b>10,496,546,000</b>
<b>Annually Managed Expenditure</b>			
Resource	4,973,022,000	2,247,182,000	<b>2,725,840,000</b>
Capital	-101,402,000	37,344,000	<b>-138,746,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>31,878,073,000</b>	<b>16,297,125,000</b>	<b>15,580,948,000</b>

**PART II: SUBHEAD DETAIL**

	2024-25												2023-24						
	Resources						Programme						Capital			Plans			
	Administration			Total			Income			Gross			Income			Net			
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
<b>Departmental Expenditure Limit (DEL)</b>																			
<b>Voted expenditure</b>																			
A Tolled Crossings	-	-	-	44,947	-150,828	-105,881	-105,881	-	-	-	-	-	-	-	-	-	-	-103,041	-
B Local Authority Transport	-	-	-	321,298	-	321,298	321,298	-	1,562,937	-	1,562,937	1,562,937	-	1,562,937	-	1,562,937	-	382,319	1,779,069
C National Highways (net)	45,000	-	45,000	2,873,000	-	2,873,000	2,918,000	-	3,520,300	-	3,520,300	3,520,300	-	3,520,300	-	3,520,300	-	3,539,964	3,420,750
D Funding of Other ALBs (net)	1,071	-	1,071	-26,032	-	-26,032	-24,961	-	30,500	-	30,500	30,500	-	30,500	-	30,500	-	-36,454	18,545
E Other Railways	-	-	-	585,965	-418,013	167,952	167,952	-	115,060	-	115,060	115,060	-	115,060	-	115,060	-	211,541	214,494
F Sustainable Travel	-	-	-	228,386	-1,199	227,187	227,187	-	602,707	-	602,707	602,707	-	602,707	-	602,707	-	140,368	480,518
G Bus Subsidies & Concessionary Fares	-	-	-	514,845	-1,000	513,845	513,845	-	258,582	-	258,582	258,582	-	258,582	-	258,582	-	939,759	243,076
H GLA Transport Grants	-	-	-	1,601	-	1,601	1,601	-	5,000	-	5,000	5,000	-	5,000	-	5,000	-	254,514	823,642
I Crossrail	-	-	-	-	-42,589	-42,589	-42,589	-	-174,000	-	-174,000	-174,000	-	-174,000	-	-174,000	-	-40,952	-138,983
J Aviation, Maritime, Security and Safety	-	-	-	184,276	-55,594	128,682	128,682	-	248,367	-	248,367	248,367	-	248,367	-	248,367	-	73,825	148,086
K Maritime and Coastguard Agency	8,912	-631	8,281	450,782	-15,328	435,454	443,735	-	21,842	-	21,842	21,842	-	21,842	-	21,842	-	416,594	39,479
L Motoring Agencies	-	-	-	1,151,896	-1,064,238	87,658	87,658	-	68,671	-	68,671	68,671	-	68,671	-	68,671	-	82,259	70,393
M Science, Research and Support Functions	-	-	-	32,517	-	32,517	32,517	-	51,646	-	51,646	51,646	-	51,646	-	51,646	-	30,535	44,075
N Central Administration	329,951	-13,168	316,783	69,617	-25,703	43,914	360,697	-	17,219	-	17,219	17,219	-	17,219	-	17,219	-	461,614	18,035
O Support for Passenger Rail Services	-	-	-	1,532,896	-	1,532,896	1,532,896	-	-	-	-	-	-	-	-	-	-	2,696,854	98,682
P High Speed Rail	-	-	-	56,638	-	56,638	56,638	-	290,801	-	290,801	290,801	-	290,801	-	290,801	-	221,277	405,528
Q Transport Development Fund	-	-	-	27,004	-	27,004	27,004	-	1,095,000	-	1,095,000	1,095,000	-	1,095,000	-	1,095,000	-	10,642	1,220,762
R High Speed Two Limited (net)	-	-	-	11,300	-	11,300	11,300	-	6,702,000	-	6,702,000	6,702,000	-	6,702,000	-	6,702,000	-	1,292,005	7,411,988
S East West Rail Company Limited (net)	297	-	297	143,185	-	143,185	143,482	-	250	-	250	250	-	250	-	250	-	96,639	1,750
T Network Rail (net)	-	-	-	10,579,922	-	10,579,922	10,579,922	-	5,532,000	-	5,532,000	5,532,000	-	5,532,000	-	5,532,000	-	9,677,282	5,850,840
<b>Total voted DEL</b>	<b>385,231</b>	<b>-13,799</b>	<b>371,432</b>	<b>18,784,043</b>	<b>-1,774,492</b>	<b>17,009,551</b>	<b>17,380,983</b>	-	<b>20,122,882</b>	-	<b>20,122,882</b>	<b>19,948,882</b>	-	<b>19,948,882</b>	-	<b>19,948,882</b>	-	<b>20,347,544</b>	<b>22,150,729</b>
<b>Non-voted expenditure</b>																			
U Funding of Other ALBs (net)	34	-	34	18,223	-	18,223	18,257	-	-	-	-	-	-	-	-	-	-	15,047	-1,258
<b>Total non-voted DEL</b>	<b>34</b>	<b>-</b>	<b>34</b>	<b>18,223</b>	<b>-</b>	<b>18,223</b>	<b>18,257</b>	-	<b>-</b>	-	<b>-</b>	<b>-</b>	-	<b>-</b>	-	<b>-</b>	-	<b>15,047</b>	<b>-1,258</b>
<b>Total DEL</b>	<b>385,265</b>	<b>-13,799</b>	<b>371,466</b>	<b>18,802,266</b>	<b>-1,774,492</b>	<b>17,027,774</b>	<b>17,399,240</b>	-	<b>20,122,882</b>	-	<b>20,122,882</b>	<b>19,948,882</b>	-	<b>19,948,882</b>	-	<b>19,948,882</b>	-	<b>20,362,591</b>	<b>22,149,471</b>

## PART II: SUBHEAD DETAIL (CONTINUED)

	2024-25												2023-24	
	Resources						Plans						Resources	Capital
	Administration			Programme			Total			Capital			Net	Net
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12			
<b>Annually Managed Expenditure (AME)</b>														
<b>Voted expenditure</b>														
V National Highways (net)	-	-	-	10,000	-	10,000	10,000	-	-	100,000	-	-	30,000	50,000
W Network Rail (net)	-	-	-	4,527,902	-	4,527,902	4,527,902	-	-	-	-	-	3,713,363	1
X Funding of Other ALBs (net)	-	-	-	111,809	-	111,809	111,809	-	-	-	-	-	116,367	-
Y Other Railways	-	-	-	223,181	-	223,181	223,181	-	-	-	-	-	639,564	-
Z Aviation, Maritime, Security and Safety	-	-	-	9,649	-592	9,057	9,057	-	-	-11,667	-	-	-711	-
AA Maritime and Coastguard Agency	-	-	-	1,000	-	1,000	1,000	-	-	-	-	-	1,000	-
AB Motoring Agencies	-	-	-	-2,427	-	-2,427	-2,427	-	-	-	-	-	-1,689	-
AC Central Administration	-	-	-	92,000	-	92,000	92,000	-	-	-	-	-	96,000	-
AD High Speed Rail	-	-	-	-	-	-	-	-	-	-192,735	-	-	-656	22,331
AE East West Rail Company Limited (net)	-	-	-	500	-	500	500	-	3,000	-	3,000	-	500	500
High Speed Two Limited (net)	-	-	-	-	-	-	-	-	-	-	-	-	400,000	10,155
<b>Total voted AME</b>	-	-	-	<b>4,973,614</b>	<b>-592</b>	<b>4,973,022</b>	<b>4,973,022</b>	<b>-592</b>	<b>-101,402</b>	<b>-101,402</b>	<b>-101,402</b>	<b>-101,402</b>	<b>4,993,738</b>	<b>82,987</b>
<b>Non-voted expenditure</b>														
AF Funding of Other ALBs (net)	-	-	-	-11,949	-	-11,949	-11,949	-	-	-	-	-	-17,750	-
<b>Total non-voted AME</b>	-	-	-	<b>-11,949</b>	-	<b>-11,949</b>	<b>-11,949</b>	-	-	-	-	-	<b>-17,750</b>	-
<b>Total AME</b>	-	-	-	<b>4,961,665</b>	<b>-592</b>	<b>4,961,073</b>	<b>4,961,073</b>	<b>-592</b>	<b>-101,402</b>	<b>-101,402</b>	<b>-101,402</b>	<b>-101,402</b>	<b>4,975,988</b>	<b>82,987</b>
<b>Voted expenditure</b>	<b>385,231</b>	<b>-13,799</b>	<b>371,432</b>	<b>23,757,657</b>	<b>-1,775,084</b>	<b>21,982,573</b>	<b>22,354,005</b>	<b>-174,000</b>	<b>19,847,480</b>	<b>20,021,480</b>	<b>-174,000</b>	<b>19,847,480</b>	<b>25,341,282</b>	<b>22,233,716</b>
<b>Non-voted expenditure</b>	<b>34</b>	<b>-</b>	<b>34</b>	<b>6,274</b>	<b>-</b>	<b>6,274</b>	<b>6,308</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-2,703</b>	<b>-1,258</b>
<b>Total for Estimate</b>	<b>385,265</b>	<b>-13,799</b>	<b>371,466</b>	<b>23,763,931</b>	<b>-1,775,084</b>	<b>21,988,847</b>	<b>22,360,313</b>	<b>-174,000</b>	<b>19,847,480</b>	<b>20,021,480</b>	<b>-174,000</b>	<b>19,847,480</b>	<b>25,338,579</b>	<b>22,232,458</b>

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>22,360,313</b>	<b>25,338,579</b>	<b>20,612,562</b>
<b>Net Capital Requirement</b>	<b>19,847,480</b>	<b>22,232,458</b>	<b>20,425,963</b>
<b>Accruals to cash adjustments</b>	<b>-10,323,412</b>	<b>-10,724,687</b>	<b>-11,970,430</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-34,166,004	-35,594,195	-30,727,013
Add cash grant-in-aid	23,000,700	25,190,737	20,163,148
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-327,554	-529,660	-511,337
New provisions and adjustments to previous provisions	-95,100	-467,600	36,367
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	54,199	41,325	42,749
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,000,966	262,281	-1,158,964
Use of provisions	209,381	372,425	184,620
<b>Removal of non-voted budget items</b>	<b>-6,308</b>	<b>3,961</b>	<b>-15,741</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-6,308	3,961	-15,741
<b>Net Cash Requirement</b>	<b>31,878,073</b>	<b>36,850,311</b>	<b>29,052,354</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

£'000

	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	385,265	389,999	349,439
<i>Less:</i>			
Administration DEL Income	-13,799	-13,785	-13,249
<b>Net Administration Costs</b>	<b>371,466</b>	<b>376,214</b>	<b>336,190</b>
Gross Programme Costs	27,684,212	31,259,857	25,623,492
<i>Less:</i>			
Programme DEL Income	-1,948,492	-1,850,562	-1,779,911
Programme AME Income	-592	-128,139	-147,198
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>25,735,128</b>	<b>29,281,156</b>	<b>23,696,383</b>
<b>Total Net Operating Costs</b>	<b>26,106,594</b>	<b>29,657,370</b>	<b>24,032,573</b>
<i>Of which:</i>			
Resource DEL	17,354,895	20,316,119	16,862,426
Capital DEL	3,747,851	4,318,792	3,420,150
Resource AME	5,005,418	5,022,459	3,749,997
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	-3,747,851	-4,318,792	-3,420,150
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	1	139
<b>Total Resource Budget</b>	<b>22,360,313</b>	<b>25,338,579</b>	<b>20,612,562</b>
<i>Of which:</i>			
Resource DEL	17,399,240	20,362,591	16,886,441
Resource AME	4,961,073	4,975,988	3,726,121
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>22,360,313</b>	<b>25,338,579</b>	<b>20,612,562</b>



## PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2024-25 Plans	2023-24 Plans	2022-23 Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
K Maritime and Coastguard Agency			
Sales of Goods and Services	-631	-563	-588
N Central Administration			
Sales of Goods and Services	-13,168	-13,055	-11,992
Other Income	-	-167	-669
<b>Total Sales of Goods and Services</b>	<b>-13,799</b>	<b>-13,618</b>	<b>-12,580</b>
<b>Total Other Income</b>	<b>-</b>	<b>-167</b>	<b>-669</b>
<b>Total Administration</b>	<b>-13,799</b>	<b>-13,785</b>	<b>-13,249</b>
<b>Programme</b>			
A Tolled Crossings			
Sales of Goods and Services	-150,828	-148,030	-147,425
B Local Authority Transport			
Other Income	-	-	-61
E Other Railways			
Sales of Goods and Services	-363,574	-369,719	-300,068
Interest and Dividends	-	-	-10
Other Income	-54,439	-55,697	-54,682
F Sustainable Travel			
Sales of Goods and Services	-1,199	-7,353	-4,937
Interest and Dividends	-	-	26
Other Income	-	-132	-731
G Bus Subsidies & Concessionary Fares			
Sales of Goods and Services	-1,000	-5,000	-
Other Income	-	-	-5,087
I Crossrail			
Sales of Goods and Services	-	-	-20,955
Interest and Dividends	-42,589	-41,005	-16,218
J Aviation, Maritime, Security and Safety			
EU Grants Received	-54,888	-87,334	-44,653
Sales of Goods and Services	-706	-2,672	-5,150
Other Income	-	-30	-1,509
K Maritime and Coastguard Agency			
Sales of Goods and Services	-15,328	-19,394	-16,616
L Motoring Agencies			
Sales of Goods and Services	-510,956	-661,209	-652,718
Interest and Dividends	-	-17	-15
Other Grants	-5,384	-4,009	-4,303
Other Income	-547,898	-390,222	-368,425
Taxation	-	-435	-432
M Science, Research and Support Functions			
Sales of Goods and Services	-	-	-748
N Central Administration			
Sales of Goods and Services	-691	-10,243	-247
Interest and Dividends	-25,012	-16,409	-20,413
Other Income	-	-57	-966
O Support for Passenger Rail Services			
Sales of Goods and Services	-	-	-3,641
Other Income	-	-8,240	-41,015

## PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME (CONTINUED)

£'000

	2024-25 Plans	2023-24 Plans	2022-23 Outturn
P High Speed Rail			
Other Income	-	-23,202	-23,186
<b>Total EU Grants Received</b>	<b>-54,888</b>	<b>-87,334</b>	<b>-44,653</b>
<b>Total Sales of Goods and Services</b>	<b>-1,044,282</b>	<b>-1,223,620</b>	<b>-1,152,505</b>
<b>Total Interest and Dividends</b>	<b>-67,601</b>	<b>-57,431</b>	<b>-36,630</b>
<b>Total Other Grants</b>	<b>-5,384</b>	<b>-4,009</b>	<b>-4,303</b>
<b>Total Other Income</b>	<b>-602,337</b>	<b>-477,580</b>	<b>-495,662</b>
<b>Total Taxation</b>	<b>-</b>	<b>-435</b>	<b>-432</b>
<b>Total Programme</b>	<b>-1,774,492</b>	<b>-1,850,409</b>	<b>-1,734,185</b>
<b>Total Voted Resource DEL</b>	<b>-1,788,291</b>	<b>-1,864,194</b>	<b>-1,747,434</b>
<b>Voted Resource AME</b>			
<b>Programme</b>			
Y Other Railways			
Interest and Dividends	-	-127,428	-146,132
Z Aviation, Maritime, Security and Safety			
Interest and Dividends	-592	-711	-1,066
<b>Total Interest and Dividends</b>	<b>-592</b>	<b>-128,139</b>	<b>-147,198</b>
<b>Total Programme</b>	<b>-592</b>	<b>-128,139</b>	<b>-147,198</b>
<b>Total Voted Resource AME</b>	<b>-592</b>	<b>-128,139</b>	<b>-147,198</b>
<b>Total Voted Resource Income</b>	<b>-1,788,883</b>	<b>-1,992,333</b>	<b>-1,894,632</b>
<b>Voted Capital DEL</b>			
<b>Programme</b>			
B Local Authority Transport			
Other Grants	-	-	-44,366
F Sustainable Travel			
EU Grants Received	-	-	-1,025
I Crossrail			
Other Grants	-174,000	-	-
Repayments	-	-139,000	-151,890
L Motoring Agencies			
Sales of Assets	-	-164	-6,685
Other Grants	-	-153	-
N Central Administration			
Sales of Assets	-	-70,678	-
EU Grants Received	-	-	-335
<b>Total Sales of Assets</b>	<b>-</b>	<b>-70,842</b>	<b>-6,685</b>
<b>Total EU Grants Received</b>	<b>-</b>	<b>-</b>	<b>-1,360</b>
<b>Total Other Grants</b>	<b>-174,000</b>	<b>-153</b>	<b>-44,366</b>
<b>Total Repayments</b>	<b>-</b>	<b>-139,000</b>	<b>-151,890</b>
<b>Total Programme</b>	<b>-174,000</b>	<b>-209,995</b>	<b>-204,301</b>
<b>Total Voted Capital DEL</b>	<b>-174,000</b>	<b>-209,995</b>	<b>-204,301</b>
<b>Voted Capital AME</b>			
<b>Programme</b>			
Y Other Railways			
Repayments	-	-	-13
Z Aviation, Maritime, Security and Safety			
Repayments	-	-	-23,334
<b>Total Repayments</b>	<b>-</b>	<b>-</b>	<b>-23,347</b>
<b>Total Programme</b>	<b>-</b>	<b>-</b>	<b>-23,347</b>
<b>Total Voted Capital AME</b>	<b>-</b>	<b>-</b>	<b>-23,347</b>
<b>Total Voted Capital Income</b>	<b>-174,000</b>	<b>-209,995</b>	<b>-227,648</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

	2024-25 Plans		2023-24 Plans		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-155,504	-	-
<b>Total</b>	-	-	-	<b>-155,504</b>	-	-

**DETAILED DESCRIPTION OF CFER SOURCES**

£'000

	2024-25 Plans		2023-24 Provisions		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Fees relating to the sale and transfer of personalised registration marks by the Driver and Vehicle Licensing Agency	-	-	-	-150,000	-	-
Income from River Crossings	-	-	-	-5,504	-	-
<b>Total</b>	-	-	-	<b>-155,504</b>	-	-

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Bernadette Kelly

**Executive Agency Accounting Officers:**

Virginia McVea for Sections K and AA  
 Julie Lennard for Sections L and AB  
 Pia Wilkes CBE for Sections L and AB  
 Loveday Ryder for Sections L and AB  
 Danny Williams for Section F

Maritime and Coastguard Agency  
 Driver and Vehicle Licensing Agency  
 Vehicle Certification Agency  
 Driver and Vehicle Standards Agency  
 Active Travel England

**ALB Accounting Officers:**

Nick Harris, Chief Executive Officer  
 Andrew Haines, Chief Executive Officer  
 Hugh Ind, Chief Executive Officer  
 Sir Jon Thompson, Executive Chair  
 Alex Robertson, Chief Executive Officer  
 Admiral Iain Lower, Chief Executive Officer  
 Yvonne Shields O'Connor, Chief Executive Officer  
 Mike Bullock, Chief Executive Officer  
 Beth West, Chief Executive Officer

National Highways  
 Network Rail  
 British Transport Police Authority  
 High Speed Two (HS2) Limited  
 Transport Focus  
 Trinity House  
 Commissioners of Irish Lights  
 Northern Lighthouse Board  
 East West Rail Company Limited

**PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)**

				<b>£'000</b>
<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-aid</b>
C	National Highways	2,918,000	3,520,300	5,334,000
D	Air Travel Trust	-39,857	-	-
D	British Transport Police Authority	8,015	30,500	-
D	Rail Passenger Council	6,689	-	6,700
D	Train Fleet	192	-	-
R	High Speed 2	11,300	6,702,000	6,970,000
S	East West Rail	143,482	250	155,000
T	Network Rail	10,579,922	5,532,000	10,535,000
V	National Highways	10,000	100,000	-
W	Network Rail	4,527,902	-	-
X	British Transport Police Authority	111,809	-	-
AE	East West Rail	500	3,000	-
<b>Total</b>		<b>18,277,954</b>	<b>15,888,050</b>	<b>23,000,700</b>

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
<b>Statutory liabilities:</b>	
Channel Tunnel Act 1987, s 25, 26 and 29 : potential liabilities in the event of termination of Eurotunnel's concession.	100,000
Marine and Aviation Insurance Act 1952, s 1 : Government war risk reinsurance for British shipowners insuring their vessels with the British Mutual War Risks Associations (Clubs). Under the current agreement with Clubs, the Government provides 95% reinsurance for Queen's Enemy Risks (QER). A contingent liability arises from the continuous QER cover for the hull and machinery value of British flag vessels entered with the Clubs.	Unquantifiable
Railways Act 1993, s 29(5) : Liabilities in direct agreements with rolling stock companies re Environmental Deed of Indemnity	Unquantifiable
Railways Act 1993, Transport Act 2000: Contingent liabilities arise from signing of new, replacement and extended passenger rail franchise and successor agreements, and other agreements to encourage railways investment. This includes new undertakings that cover the period after an individual National Rail Contract (NRC) has expired. Due to the NRCs' terms and conditions, the Department is exposed to a narrower range of risks than under the predecessor arrangements, so the likelihood of payment would be lower	1,899,110
CTRL Act 1996. Undertaking under the HS1 concession agreement	4,112,000
Town and Country Act 1990, The Department has issued a Safeguarding Order for the proposed route of HS2. This creates an obligation on the Department to purchase properties that have been blighted.	Unquantifiable
Liabilities for statutory blight for the furtherance of transport infrastructure projects	Unquantifiable
Legacy liabilities for railway structures sold by British Rail and transferred from British Railways Board (Residuary) Limited (BRBR) on its abolition	Unquantifiable
<b>Non-statutory liabilities</b>	
Reinstatement of International Maritime Organisation (IMO) building, and abatement of rent, if IMO building destroyed; and rehousing of IMO during rebuilding. The reinstatement cost has been updated based on a valuation commissioned during the year	136,394
National Highways (formerly Highways England) third party claims	11,000
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	1,800
North Atlantic Treaty Organisation (NATO) agreement relating to the indemnification of civil aircraft in respect of their use on NATO tasks in times of crises and war	Unquantifiable
Letters of comfort have been issued providing an indemnity in relation to legal action taken against the Judge, Counsel, solicitors and secretaries to the Thames Safety Inquiry (report published in year 2000) and the Victim Identification Inquiry (report published in year 2001) following major transport disasters	20,000
Under the HS1 Concession agreement the Secretary of state may be liable for a number of quantifiable and unquantifiable payments. As the unquantifiable proportion is significant, the category is presented as unquantifiable	Unquantifiable

**PART III: NOTE K - CONTINGENT LIABILITIES (CONTINUED)**

Nature of liability	£'000
In 2013 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses to external parties under the Thameslink Rolling Stock contracts with Siemens, Network Rail and Cross London Trains	687,000
In 2012 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses to external parties under the Inter City Express Rolling Stock contracts with Agility Consortium and Network Rail.	5,900,000
Indemnities issued to businesses at Rail privatisation and transferred from the British Railways Board (Residuary) Limited (BRBR) on abolition. The final remaining item has expired	0
Commitment by the Department to fund any shortfall of toll revenue from the Mersey Gateway Bridge to meet Halton Borough Council's financial obligations under the Demand Management Participation Agreement	1,196,000
Cross-guarantees within NR Group - indemnities given by companies within the Network Rail Group to support entities that are not consolidated within the DfT resource accounts, to deliver value for money to the taxpayer.	171,930
Other contingent liabilities, including legal claims, comprising both quantifiable (disclosed) and unquantifiable amounts	134,510
Indemnities to stakeholders relating to infrastructure works, comprising quantifiable (disclosed) and unquantifiable elements. During the year, HS2 Ltd reviewed their processes for classifying undertakings and assurances, leading to a reduction to the totals presented as contingent liabilities; this was reflected in the Annual Report and Accounts for 2022-23.	221,565
The Department has a potential constructive obligation to cover the costs of managing the SS Richard Montgomery, which ran aground off Sheerness in 1944, with a cargo of munitions. The Department has funded the costs of marking, guarding, inspections and mitigation works, indicating that it would fund other works as required. The potential cost is considered to be unquantifiable.	Unquantifiable
The Department has accepted obligations to indemnify operators under the Space Industry Act 2018 (the 2018 Act) and Space Industry Regulations 2021 for losses occurring before the satellite reaches orbit. During 2022-23, one launch took place: Cosmic Girl, on 9 January 2023. There was no cost to the taxpayer under the indemnity. There have been no further launches to date	Unquantifiable

**PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS**

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





# Department for Energy Security and Net Zero

## INTRODUCTION

1. This Estimate covers the planned budgetary expenditure of the Department for Energy Security and Net Zero (including its associated Arm's Length Bodies, notably the Nuclear Decommissioning Authority (NDA), including the Site Licence Companies who are accountable to the NDA through arm's length commercial contracts; the Low Carbon Contracts Company; and the United Kingdom Atomic Energy Authority).
2. A number of international subscriptions in excess of £1 million are borne by this Estimate. These are listed in the Notes to the Estimate.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	2,912,883,000	-1,298,852,000	1,614,031,000
Capital	8,298,859,000	-	8,298,859,000
<b>Annually Managed Expenditure</b>			
Resource	40,399,321,000	-	40,399,321,000
Capital	215,030,000	-105,400,000	109,630,000
<b>Total Net Budget</b>			
Resource	43,312,204,000	-1,298,852,000	42,013,352,000
Capital	8,513,889,000	-105,400,000	8,408,489,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement</b>	12,597,172,000		

Amounts required in the year ending 31 March 2025 for expenditure by Department for Energy Security and Net Zero on:

**Departmental Expenditure Limit:**Expenditure arising from:

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.

Support for business and other non-domestic energy bills.

Support for consumer and household energy bills.

Measures to increase transparency and competitiveness of road fuel prices.

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

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

Respond to fuel poverty needs.

Measures to improve energy efficiency, security and environmental practice; payments to energy companies to reduce the impact of government 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.

**PART I: EXPENDITURE AND AMBIT**

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 regulatory requirements and recovery of expenditure through cost sharing arrangements.

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 coal industry employees.

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.

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

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.

Specialist support services, staff management and development; other departmental administration and non-cash costs; payments towards the United Kingdom Atomic Energy Authority Combined Pension Scheme deficit; exchange risk and other guarantee losses; publicity, promotion, publications, knowledge sharing initiatives and departmental research and development; surveys, monitoring, statistics, advice and consultancies; management of asset sales; contributions to fund cross government initiatives; payments to HM Treasury towards the cost of Infrastructure UK.

Expenditure arising from the UK's departure from the European Union (EU).

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.

**Income arising from:**

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

Recovery or return of funds for the support for other consumer and household, business and other non-domestic energy bills (following reconciliation and assurance activity).

Other Government Departments and devolved administrations.

Statutory regulators in respect of expenses related to levies from industry.

Licences and levies; dividends; equity withdrawals; interest on loans and loan repayments.

Investments; repayment of investments; repayment of capital grants; repayments of grants and contributions; asset sales.

**PART I: EXPENDITURE AND AMBIT**

European Fast Stream; working capital loans; outside organisations (including the EU) in respect of advertising and publicity activities and materials; sale of research publications; European Social Fund to cover departmental programmes; sponsorship funding.

The sale of surplus land, buildings and equipment; rental income and repayments; the closure of partner organisations.

Partner organisations. Commercial loan recoveries in relation to UK Coal Production Limited.

General administration 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.

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.

Retention of financial securities relating to the decommissioning of renewable devices such as offshore wind.

Oil and gas industries (including petroleum licensing and levy receipts).

Nuclear Decommissioning Authority.

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

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 of, and making available or enabling access at government expense to, energy or related infrastructure.

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 coal industry employees.

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

Departmental administration; support for innovation and research activity; miscellaneous programmes.

Governmental response to the coronavirus Covid-19 pandemic.

**PART I: EXPENDITURE AND AMBIT**

The management of asset sales.

Payment of corporation tax.

Activities of UK Government Investments on behalf of the Department.

Renewable Heat Incentive including Renewable Heat Premium Payments.

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

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

Income arising from:

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

Recovery or return of funds for the support for other consumer and household, business and other non-domestic energy bills (following reconciliation and assurance activity).

Trading Funds.

Asset sales.

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.

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

Nuclear Decommissioning Authority.

**Department for Energy Security and Net Zero** will account for this Estimate.

**PART I: EXPENDITURE AND AMBIT**

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
<b>Departmental Expenditure Limit</b>			
Resource	2,912,883,000	1,379,787,000	<b>1,533,096,000</b>
Capital	8,298,859,000	3,696,135,000	<b>4,602,724,000</b>
<b>Annually Managed Expenditure</b>			
Resource	40,399,321,000	19,107,774,000	<b>21,291,547,000</b>
Capital	215,030,000	53,145,000	<b>161,885,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>12,597,172,000</b>	<b>8,217,290,000</b>	<b>4,379,882,000</b>

## PART II: SUBHEAD DETAIL

	2024-25 Plans												2023-24 Plans									
	Resources						Programme						Capital			Resources			Capital			
	Administration			Total			Income			Net			Gross			Income			Net			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
<b>Departmental Expenditure Limit (DEL)</b>																						
<b>Voted expenditure</b>																						
A Delivering affordable energy for households and businesses	-	-	-	227,406	-	227,406	227,406	-47,500	1,550,169	246,372	895,331											
B Ensuring that our energy system is reliable and secure	-	-	-	108,488	-8,589	99,899	99,899	603,720	603,720	107,527	568,401											
C Taking action on climate change and decarbonisation	-	-	-	213,176	-1,000	212,176	212,176	1,273,472	1,273,472	145,752	622,405											
D Managing our energy legacy safely and responsibly	-	-	-	165,948	-	165,948	165,948	2,770	2,770	183,270	12,630											
E Science and Research	-	-	-	3,224	-	3,224	3,224	141,500	141,500	5,872	36,773											
F Capability	393,012	-95,343	297,669	-3,454	-	-3,454	294,215	72,368	72,368	375,269	93,153											
G Ensuring that our energy system is reliable and secure (ALB) net	-	-	-	-20	-	-20	-20	1,931,000	1,931,000	1	912,000											
H Taking action on climate change and decarbonisation (ALB) net	5,185	-	5,185	12,417	-	12,417	17,602	9,340	9,340	29,918	9,593											
I Managing our energy legacy safely and responsibly (ALB) net	6,791	-	6,791	54,893	-	54,893	61,684	32,020	32,020	57,241	27,863											
J Science and Research (ALB) net	-	-	-	11,830	-	11,830	11,830	243,500	243,500	12,080	290,800											
K NDA and SLC expenditure (ALB) net	33,750	-	33,750	1,785,169	-	1,785,169	1,818,919	2,439,000	2,439,000	1,635,008	2,440,618											
<b>Total voted DEL</b>	<b>438,738</b>	<b>-95,343</b>	<b>343,395</b>	<b>2,579,077</b>	<b>-9,589</b>	<b>2,569,488</b>	<b>2,912,883</b>	<b>8,346,359</b>	<b>-47,500</b>	<b>2,798,310</b>	<b>5,909,567</b>											
<b>Non-voted expenditure</b>																						
L Nuclear Decommissioning Authority Income (CFER)	-	-	-	-	-1,298,852	-1,298,852	-1,298,852	-	-	-1,049,934	-											
<b>Total non-voted DEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-1,298,852</b>	<b>-1,298,852</b>	<b>-1,298,852</b>	<b>-</b>	<b>-</b>	<b>-1,049,934</b>	<b>-</b>											
<b>Total DEL</b>	<b>438,738</b>	<b>-95,343</b>	<b>343,395</b>	<b>2,579,077</b>	<b>-1,308,441</b>	<b>1,270,636</b>	<b>1,614,031</b>	<b>8,346,359</b>	<b>-47,500</b>	<b>1,748,376</b>	<b>5,909,567</b>											



## PART II: SUBHEAD DETAIL

	2024-25												2023-24		
	Resources						Programme						Plans		
	Administration			Total			Capital			Resources			Capital		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12				
<b>Annually Managed Expenditure (AME)</b>															
<b>Voted expenditure</b>															
M Ensuring that our energy system is reliable and secure	-	-	-	-	-	-	-	-	-	-	-	-	205,000	-	205,000
N Taking action on climate change and decarbonisation	-	-	-	510	-	510	-	-	-	-	-	-	-	-	5,200
O Managing our energy legacy safely and responsibly	-	-	-	-120,776	-10,030	-130,806	-130,806	-	-	-	-	-	10,030	-	10,030
P Science and Research	-	-	-	39,000	-	39,000	39,000	-	-	-	-	-	-	-	976,550
Q Capability	-	-	-	-807	-	-807	-807	-	-	-	-	-	-	-	5,400
R Renewable Heat Incentive	-	-	-	1,203,000	-	1,203,000	1,203,000	-	-	-	-	-	-	-	1,172,000
S Taking action on climate change and decarbonisation (ALB) net	-	-	-	25,000,000	-	25,000,000	25,000,000	-	-	-	-	-	-	-	7,600,000
T Managing our energy legacy safely and responsibly (ALB) net	-	-	-	1,530,457	-	1,530,457	1,530,457	-	-	-	-	-	-	-	639,286
U Science and Research (ALB) net	-	-	-	2,680	-	2,680	2,680	-	-	-	-	-	-	-	1,430
V Government as Shareholder (ALB) net	-	-	-	-80,000	-	-80,000	-80,000	-	-	-	-	-	-	-	-80,000
W Nuclear Decommissioning Authority (ALB) net	-	-	-	12,835,287	-	12,835,287	12,835,287	-	-	-	-	-	-	-	-11,813,500
<i>Delivering affordable energy for households and businesses</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,078,720
<b>Total voted AME</b>	-	-	-	<b>40,409,351</b>	<b>-10,030</b>	<b>40,399,321</b>	<b>40,399,321</b>	-	-	-	-	-	<b>215,030</b>	-	<b>215,030</b>
<b>Non-voted expenditure</b>															
X Managing our energy legacy safely and responsibly (CFER)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-105,400
<b>Total non-voted AME</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-105,400</b>
<b>Total AME</b>	-	-	-	<b>40,409,351</b>	<b>-10,030</b>	<b>40,399,321</b>	<b>40,399,321</b>	-	-	-	-	-	<b>215,030</b>	-	<b>109,630</b>
<b>Voted expenditure</b>	<b>438,738</b>	<b>-95,343</b>	<b>343,395</b>	<b>42,988,428</b>	<b>-19,619</b>	<b>42,968,809</b>	<b>43,312,204</b>	-	-	-	-	-	<b>8,561,389</b>	<b>-47,500</b>	<b>8,513,889</b>
<b>Non-voted expenditure</b>	-	-	-	-	<b>-1,298,852</b>	<b>-1,298,852</b>	<b>-1,298,852</b>	-	-	-	-	-	-	<b>-105,400</b>	<b>-105,400</b>
<b>Total for Estimate</b>	<b>438,738</b>	<b>-95,343</b>	<b>343,395</b>	<b>42,988,428</b>	<b>-1,318,471</b>	<b>41,669,957</b>	<b>42,013,352</b>	-	-	-	-	-	<b>8,561,389</b>	<b>-152,900</b>	<b>8,408,489</b>

£'000

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>42,013,352</b>	<b>2,100,572</b>	<b>-67,521,103</b>
<b>Net Capital Requirement</b>	<b>8,408,489</b>	<b>5,885,266</b>	<b>6,164,084</b>
<b>Accruals to cash adjustments</b>	<b>-39,228,921</b>	<b>7,979,366</b>	<b>108,933,210</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-45,853,299	-1,762,338	108,753,381
Add cash grant-in-aid	6,549,230	5,288,120	4,178,570
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-32,913	-77,663	-18,195
New provisions and adjustments to previous provisions	-35,163	2,055,238	-4,167,126
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-1,700	-1,200	13,911
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	2,281,658	-
Use of provisions	144,924	195,551	172,669
<b>Removal of non-voted budget items</b>	<b>1,404,252</b>	<b>1,192,334</b>	<b>1,174,580</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	1,404,252	1,192,334	1,174,580
<b>Net Cash Requirement</b>	<b>12,597,172</b>	<b>17,157,538</b>	<b>48,750,771</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	438,738	529,721	346,310
<i>Less:</i>			
Administration DEL Income	-95,343	-109,432	-15,487
<b>Net Administration Costs</b>	<b>343,395</b>	<b>420,289</b>	<b>330,823</b>
Gross Programme Costs	46,559,979	4,964,386	-63,444,506
<i>Less:</i>			
Programme DEL Income	-1,308,441	-1,059,163	-1,049,739
Programme AME Income	-10,030	-	-21,519
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>45,241,508</b>	<b>3,905,223</b>	<b>-64,515,764</b>
<b>Total Net Operating Costs</b>	<b>45,584,903</b>	<b>4,325,512</b>	<b>-64,184,941</b>
<i>Of which:</i>			
Resource DEL	1,486,765	1,606,490	12,973,389
Capital DEL	3,571,551	2,084,740	1,165,994
Resource AME	40,526,587	530,282	-78,324,324
Capital AME	-	104,000	-
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	-3,571,551	-2,188,740	-1,165,994
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-36,200	-2,170,168
<b>Total Resource Budget</b>	<b>42,013,352</b>	<b>2,100,572</b>	<b>-67,521,103</b>
<i>Of which:</i>			
Resource DEL	1,614,031	1,748,376	14,072,838
Resource AME	40,399,321	352,196	-81,593,941
<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	1,298,852	1,049,934	1,032,180
Other adjustments	-1,298,852	-1,049,934	-1,032,180
<b>Total Resource (Estimate)</b>	<b>42,013,352</b>	<b>2,100,572</b>	<b>-67,521,103</b>

## PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
F Capability			
Sales of Goods and Services	-93,343	-100,952	-1,436
Other Grants	-2,000	-2,000	-3,327
Other Income	-	-6,480	-10,724
<b>Total Sales of Goods and Services</b>	<b>-93,343</b>	<b>-100,952</b>	<b>-1,436</b>
<b>Total Other Grants</b>	<b>-2,000</b>	<b>-2,000</b>	<b>-3,327</b>
<b>Total Other Income</b>	<b>-</b>	<b>-6,480</b>	<b>-10,724</b>
<b>Total Administration</b>	<b>-95,343</b>	<b>-109,432</b>	<b>-15,487</b>
<b>Programme</b>			
A Delivering affordable energy for households and businesses			
Sales of Goods and Services	-	-	-27
Interest and Dividends	-	-	-510
B Ensuring that our energy system is reliable and secure			
Sales of Goods and Services	-8,580	-8,145	-8,972
Other Income	-9	-84	-57
C Taking action on climate change and decarbonisation			
Sales of Goods and Services	-	-	-65
Interest and Dividends	-	-	-4,150
Other Grants	-1,000	-1,000	-50
Other Income	-	-	-1,755
F Capability			
Sales of Goods and Services	-	-	-12
<b>Total Sales of Goods and Services</b>	<b>-8,580</b>	<b>-8,145</b>	<b>-9,076</b>
<b>Total Interest and Dividends</b>	<b>-</b>	<b>-</b>	<b>-4,660</b>
<b>Total Other Grants</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-50</b>
<b>Total Other Income</b>	<b>-9</b>	<b>-84</b>	<b>-1,812</b>
<b>Total Programme</b>	<b>-9,589</b>	<b>-9,229</b>	<b>-15,598</b>
<b>Total Voted Resource DEL</b>	<b>-104,932</b>	<b>-118,661</b>	<b>-31,085</b>
<b>Voted Resource AME</b>			
<b>Programme</b>			
<i>Delivering affordable energy for households and businesses</i>			
<i>Interest and Dividends</i>	-	-	-1,094
N Taking action on climate change and decarbonisation			
Other Income	-	-	-1,748
O Managing our energy legacy safely and responsibly			
Other Income	-10,030	-	-18,677
<b>Total Interest and Dividends</b>	<b>-</b>	<b>-</b>	<b>-1,094</b>
<b>Total Other Income</b>	<b>-10,030</b>	<b>-</b>	<b>-20,425</b>
<b>Total Programme</b>	<b>-10,030</b>	<b>-</b>	<b>-21,519</b>
<b>Total Voted Resource AME</b>	<b>-10,030</b>	<b>-</b>	<b>-21,519</b>
<b>Total Voted Resource Income</b>	<b>-114,962</b>	<b>-118,661</b>	<b>-52,604</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
<b>Voted Capital DEL Programme</b>			
A Delivering affordable energy for households and businesses			
Other Grants	-	-	-1,963
Repayments	-47,500	-57,200	-39,222
C Taking action on climate change and decarbonisation			
Other Income	-	-3,405	-
Repayments	-	-	-812
F Capability			
Sales of Assets	-	-	-1,128
<b>Total Sales of Assets</b>	-	-	-1,128
<b>Total Other Grants</b>	-	-	-1,963
<b>Total Other Income</b>	-	-3,405	-
<b>Total Repayments</b>	-47,500	-57,200	-40,034
<b>Total Programme</b>	-47,500	-60,605	-43,125
<b>Total Voted Capital DEL</b>	-47,500	-60,605	-43,125
<b>Total Voted Capital Income</b>	-47,500	-60,605	-43,125

**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

	2024-25 Plans		2023-24 Plans		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-1,298,852	-1,298,852	-1,049,934	-1,049,934	-1,032,180	-700,776
Income in budgets surrendered to the Consolidated Fund (capital)	-105,400	-105,400	-142,400	-142,400	-142,400	-142,400
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	<b>-1,404,252</b>	<b>-1,404,252</b>	<b>-1,192,334</b>	<b>-1,192,334</b>	<b>-1,174,580</b>	<b>-843,176</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

£'000

	2024-25 Plans		2023-24 Provisions		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Nuclear Decommissioning Authority Resource DEL	-1,298,852	-1,298,852	-1,049,934	-1,049,934	-1,032,180	-700,776
<b>Annually Managed Expenditure</b>						
Coal Pension Capital AME	-105,400	-105,400	-142,400	-142,400	-142,400	-142,400
<b>Total</b>	<b>-1,404,252</b>	<b>-1,404,252</b>	<b>-1,192,334</b>	<b>-1,192,334</b>	<b>-1,174,580</b>	<b>-843,176</b>

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:** Jeremy Pocklington CB

**ALB Accounting Officers:**

Simon Chesterman	Civil Nuclear Police Authority
Lisa Pinney	Coal Authority
James Richardson	Committee on Climate Change
Neil McDermott	Electricity Settlements Company
Gwen Parry-Jones OBE	Great British Nuclear
Neil McDermott	Low Carbon Contracts Company
Caroline Botwood	Sizewell C (Holding) Limited
David Peattie	Nuclear Decommissioning Authority
Stuart Payne	Oil and Gas Authority
Emma Clancy	Salix Finance Ltd
Prof. Ian Chapman	United Kingdom Atomic Energy Authority

**Site Licence Company Accountability:**

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

## PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
G	Electricity Settlements Company	-20	-	-
G	Sizewell C (Holding) Limited	-	1,931,000	1,935,579
H	Committee on Climate Change	5,185	-	7,000
H	Low Carbon Contracts Company	617	9,340	24,309
H	Salix	11,800	-	39,300
I	Civil Nuclear Police Authority and Constabulary	1,252	11,120	11,470
I	Coal Authority	58,732	20,300	77,100
I	Oil and Gas Authority	1,700	600	3,290
J	United Kingdom Atomic Energy Authority	11,830	243,500	338,500
K	Nuclear Decommissioning Authority †	232,919	34,000	4,112,682
K	Site Licence Companies	1,586,000	2,405,000	-
S	Low Carbon Contracts Company	25,000,000	-	-
T	Civil Nuclear Police Authority and Constabulary	440	-	-
T	Coal Authority	1,530,000	-	-
T	Oil and Gas Authority	17	-	-
U	United Kingdom Atomic Energy Authority	2,680	-	-
V	Enrichment Holdings Ltd	-80,000	-	-
W	Nuclear Decommissioning Authority	12,835,287	-	-
<b>Total</b>		<b>41,198,439</b>	<b>4,654,860</b>	<b>6,549,230</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	International Energy, and Climate Change: international subscriptions and contributions	9,999
D4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions and contributions	23,243
D4-DEL	UK Coal Cohort Concessionary Fuel costs	2,455

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
As at 31 March 2023 the following liabilities fell to be met from the then Department for Business, Energy and Industrial Strategy's Estimate:-	
<b>Statutory Indemnities</b>	
– 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
– 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
Indemnities have been provided to the Energy Price Guarantee scheme administrators in relation to legal fees in case of a legal action against the administrators.	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
<b>Legal costs</b>	
– 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
<b>Indemnities against personal liability</b>	
– 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

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
– 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 Oil and Gas Authority (OGA) who operate as the North Sea Transition Authority (NSTA), 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 Elexon Limited against third party claims relating to the design and/or implementation of the Contracts for Difference and Capacity Markets settlement systems which are not covered by insurance and/or guarantees by their sub-contractors.	Unquantifiable
Losses or damages under agreements – An indemnity has been provided for any losses or damages caused to other parties to the Energy Research Partnership consortium agreement.	Unquantifiable
Environmental clean-up – A contingent liability exists in relation to the costs of retrieving and disposing of sealed radioactive sources 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 2023 of £26.5 billion (31 March 2022: £24.7 billion) has a present value of £19.0 billion (31 March 2022: £51.9 billion) which includes an allowance for future inflation. The value of the Fund as at 31 March 2023 is £20.5 billion (31 March 2022: £20.4 billion). It is not possible to quantify the extent to which the government may be obliged to contribute to the fund, nor of any surplus that may arise, 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

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
<p>– Under the United Nations Convention on the Law of the Sea (UNCLOS) 1982, OSPAR decision 98/3, the Energy Act 2004 and the Petroleum Act 1998, the department would become responsible for decommissioning most oil, gas and renewable energy installations in the event that operators are unable to fulfil their decommissioning commitments.</p>	Unquantifiable
<p>– A contingent liability exists in relation to responsibility that the department inherited 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
Others	
<p>– A contingent liability exists in respect of the risks associated with the Department assuming responsibility for uplifts in pension contributions for the UK Atomic Energy Authority's non-active pension scheme members.</p>	Unquantifiable
<p>– The Secretary of State Investor Agreement (SOSIA) provides protections in certain scenarios where the Hinkley Point C nuclear plant is shut down for reasons that are political or due to certain changes in insurance arrangements or certain changes in law. Payments under the SOSIA would be expected in the first instance to be made using funds from the Supplier Obligation but in certain circumstances they could also come direct from the Secretary of State, relying on spending powers granted under the relevant Appropriation Act or, if payments were to be made over a period longer than two years, seeking a new spending power at the time. The payments could be up to around £22 billion excluding non-decommissioning operational costs that may be incurred after any shutdown. However, the liability to make payments under the SOSIA is almost entirely within the control of HM Government.</p>	Unquantifiable
<p>– 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 provided to the previous Parent Body Organisations (PBOs) of LLWR, Magnox, Sellafield and Dounreay covering the periods of their ownership.</p>	Unquantifiable
<p>– Core Department - Deeds Relating to the Mineworkers' Pension Scheme and British Coal Staff Superannuation Scheme under Paragraph 2(9) of Schedule 5 to the Coal Industry Act 1994: Government guarantees were put in place on 31 October 1994, the day the schemes were changed to reflect the impact of the privatisation of the coal industry. They are legally binding contracts between the scheme Trustees and the Secretary of State for Business, Energy and Industrial Strategy. The guarantees ensure that benefits earned by scheme members during their employment with British Coal, and any benefit improvements from surpluses which were awarded prior to 31 October 1994, will always be paid and will be increased each year in line with the Retail Prices Index. If, at any periodic valuation, the assets of the Guaranteed Fund of either scheme were to be insufficient to meet its liabilities, the assets must be increased to bring the Fund back into balance. This is a long term contingent liability dependent on the performance of the schemes' investments and their mortality experience.</p>	Unquantifiable

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
– Core Department - Indemnity to Public Appointments Assessors (PAAs): The Cabinet Secretary has provided a government-wide indemnity to Public Appointments Assessors (PAAs) against personal civil liabilities incurred in the execution of their PAA functions.	Unquantifiable
– Core Department - 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.	Unquantifiable
- Core Department - A contingent liability exists in relation to claims for judicial review in relation to the transfer of the business of Bulb Energy Limited (in special administration). British Gas and E.ON have made applications in the Court of Appeal seeking permission to appeal the judgment of the High Court which found in favour of the Department. The financial impact is dependent on the outcome of the case which currently cannot be reliably estimated.	Unquantifiable
- Core Department - Energy Price Guarantee Scheme - The core department has recognised a provision for payments made under the Energy Price Guarantee (EPG) for the period from 1 April 2023 to 30 June 2023. From 1 July 2023, household energy bills fell below the EPG. However, should household energy bills increase above the Energy Price Guarantee price, the core department may need to make payments under the Energy Price Guarantee. The liability has not been estimated due to dependence on ongoing policy decisions.	Unquantifiable
- Core Department - Energy Bill Discount Scheme - The Energy Bill Discount Scheme (EBDS) was announced on 9 January and came into force on the 26 April. The EBDS will provide all eligible businesses and other non-domestic energy customers with a discount on high gas and electricity bills in the period between 1 April 2023 until 31 March 2024, following the end of the EBRS. It will also provide businesses in sectors with particularly high levels of energy use and trade intensity with a higher level of support as they are less able to pass these higher costs on to customers due to international competition. The price reduction will be linked to the wholesale element of a non-domestic customer's gas and electricity bill and Government will reimburse suppliers in accordance with the scheme. The total cost of the scheme cannot be reliably estimated.	Unquantifiable
– 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.	5,000
– Core Department - EBSS Alternative Funding: The core department has made a commitment under the EBSS Alternative Funding. Applications remained open until 31 May 2023, with payments being finalised by 30 June 2023. The total cost of the EBSS Alternative Funding is estimated to be £19 million.	19,000
– Core Department - EPG Alternative Fuel Payment Alternative Fund: The core department has made a commitment under the EPG Alternative Fuel Payment Alternative Fund. Applications remained open until 31 May 2023, with payments being finalised by 31 July 2023. The total cost of the EPG Alternative Fuel Payment Alternative Fund is estimated to be £13 million.	13,000

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
<p>– Core Department - Non-Domestic Alternative Fuel Payment Scheme: The core department has made a commitment under the Non-Domestic Alternative Fuel Payment Scheme. Applications remained open until 28 April 2023. The total cost of the EBSS Alternative Funding and EPG Alternative Fuel Payment Alternative Fund is estimated to be £1.7 million.</p>	1,700
<p>– Core Department - EPGPPM: In the Spring Budget on 15 March 2023, the Chancellor announced that the government will align charges for comparable direct debit and Pre-Payment Meter customers, ensuring that customers on Pre-Payment Meters no longer pay a premium for their energy costs. This scheme applies to customers in Great Britain only and runs from 1 July 2023 to 31 March 2024, the end of the Energy Price Guarantee. Looking ahead, the government will ensure the Pre-Payment Meter premium is ended on a permanent basis. OFGEM is reviewing Pre-Payment Meter costs and is considering additional regulatory options, including options for ending the Pre-Payment Meter standing charge premium for readiness to be implemented from April 2024. The estimated cost is £59 million, with a range of £45 million to £99 million, based on Q3 Ofgem price cap projections and the best available evidence on the number of Pre-Payment Meter customers.</p>	59,000
<p>– Coal Authority - Environmental Legal Claims: Under the Environmental Information Regulations 2004 - The Coal Authority is aware of potential legal proceedings in respect of past fees paid for Mining Information. In the eventuality of receiving formal notification to commence legal proceedings, the Coal Authority will strongly defend its position.</p>	Unquantifiable
<p>– Coal Authority - Legal claims: The Coal Authority is subject to various claims and legal actions in the ordinary course of its activities. Where appropriate, provisions are made in the accounts on the basis of information available and in accordance with guidance provided under the FReM and IFRS. The Coal Authority does not expect that the outcome of the above issues will materially affect its financial position.</p>	Unquantifiable
<p>– Coal Authority - Restructuring Scheme: Where liabilities transferred under the various Coal Authority Restructuring Schemes (CARS) have crystallised due to planning conditions, agreements, claims etc, a provision has been made. It has not, however, been possible to quantify contingent liabilities that may arise in the future. 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

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
<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>– NDA - Pension Schemes: Whilst not the lead employer, the NDA is the lead organisation and has ultimate responsibility for certain nuclear industry pension schemes, including the Combined Nuclear Pension Plan and the Magnox section of the Electricity Supply Pension Scheme. Provisions for known deficits are included within Nuclear Provisions. However, movements in financial markets may adversely impact the actuarial valuations of the schemes, resulting in an increase in scheme deficits and consequent increase in nuclear provision.</p>	Unquantifiable
<p>– NDA - Renewal of an uncapped indemnity in the Sellafield Replacement Sea Line (RSL) Lease: NDA has entered with two landlords, The Crown Estate and Baron Egremont, for the renewal of an uncapped indemnity in the Sellafield Replacement Sea Line (RSL) Lease.</p> <p>A pipeline runs from the Sellafield Nuclear Plant site over foreshore and seabed owned by two separate third party landowners, The Crown Estate (TCE) and Baron Egremont of the Leconfield Estate (Egremont). The Replacement Sea Line (RSL) is a critical asset for the delivery of nuclear safety and the environmental performance of the Sellafield Site.</p> <p>These are long standing liabilities, with the lease arrangement for the unlimited liabilities in place since 1991. This lease pre-dates the formation of NDA in 2004, following the introduction of new guidelines and status of Sellafield as part of central Government (2016) meant such indemnities now require government approval.</p>	Unquantifiable
<p>– Others: There are a number of potential liabilities for the Department in respect of claims from suppliers, employees and third parties which depend on actual or potential proceedings. The timing and amounts of any liabilities are uncertain.</p>	Unquantifiable
<p>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 £18,515 million (undiscounted) in its most recently published financial statements.</p>	18,515
<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

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
– The core Department has indemnified the Coal Authority against potential claims arising from remunerated advisory work undertaken for other public sector bodies where settlement exceeds the Authority's professional indemnity insurance.	3,000



**PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS**

<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
C4-DEL	UN Framework Convention on Climate Change	4,010
C4-DEL	International Energy Agency	1,339
D4-DEL	International Atomic Energy Agency	19,913
D4-DEL	Organisation for the Prohibition of Chemical Weapons	3,020

# Department for Environment, Food and Rural Affairs

## INTRODUCTION

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

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	4,632,872,000	-	4,632,872,000
Capital	2,759,421,000	-	2,759,421,000
<b>Annually Managed Expenditure</b>			
Resource	-523,455,000	-	-523,455,000
Capital	56,697,000	-	56,697,000
<b>Total Net Budget</b>			
Resource	4,109,417,000	-	4,109,417,000
Capital	2,816,118,000	-	2,816,118,000
<b>Non-Budget Expenditure</b>	10,000,000		
<b>Net Cash Requirement</b>	7,841,378,000		

Amounts required in the year ending 31 March 2025 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, emergency response/contingency services, noise mapping and manage other environmental risks. Consultation on town, urban and country developments. Climate modelling, risk assessment and adaptation.

**PART I: EXPENDITURE AND AMBIT (CONTINUED)**

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 waste water testing; fees and charges arising from relevant Defra legislation; capital loan schemes; commissioned surveys; research; studies and provision of advice; rental income and repayments; income from sale of energy 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.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	4,632,872,000	2,155,532,000	<b>2,477,340,000</b>
Capital	2,759,421,000	1,218,199,000	<b>1,541,222,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-523,455,000	135,488,000	<b>-658,943,000</b>
Capital	56,697,000	23,110,000	<b>33,587,000</b>
<b>Non-Budget Expenditure</b>	10,000,000	4,500,000	<b>5,500,000</b>
<b>Net Cash Requirement</b>	<b>7,841,378,000</b>	<b>3,543,857,000</b>	<b>4,297,521,000</b>

## PART II: SUBHEAD DETAIL

	2024-25												2023-24					
	Resources						Plans						Plans					
	Administration			Programme			Total			Capital			Resources			Capital		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
<b>Departmental Expenditure Limit (DEL)</b>																		
<b>Voted expenditure</b>																		
A Food and farming	87,166	-	87,166	1,956,900	-5,600	1,951,300	2,038,466	692,147	-1,600	690,547	1,944,665	361,903						
B Improve the environment and rural services	121,344	-1,892	119,452	721,903	-25,720	696,183	815,635	336,690	-	336,690	783,653	591,546						
C Protect the country from floods	-	-	-	-	-	-	-	500	-	500	2,531	500						
D Animal and plant health	69,046	-	69,046	401,690	-130,153	271,537	340,583	129,959	-	129,959	451,672	176,319						
E Marine and fisheries	24,566	-	24,566	61,465	-20,457	41,008	65,574	3,265	-	3,265	116,624	60,169						
F Departmental operating costs	513,415	-3,838	509,577	52,752	-23,675	29,077	538,654	517,803	-1,800	516,003	786,346	125,566						
G Improve the environment and rural services (ALB) (net)	95,586	-	95,586	253,181	-	253,181	348,767	137,585	-	137,585	452,770	191,624						
H Protect the country from floods (ALB) (net)	52,979	-	52,979	401,062	-	401,062	454,041	944,364	-	944,364	804,359	602,550						
I Marine and fisheries (ALB) (net)	3,558	-	3,558	27,594	-	27,594	31,152	508	-	508	38,991	2,469						
<b>Total voted DEL</b>	<b>967,660</b>	<b>-5,730</b>	<b>961,930</b>	<b>3,876,547</b>	<b>-205,605</b>	<b>3,670,942</b>	<b>4,632,872</b>	<b>2,762,821</b>	<b>-3,400</b>	<b>2,759,421</b>	<b>5,381,611</b>	<b>2,112,646</b>						
<b>Total DEL</b>	<b>967,660</b>	<b>-5,730</b>	<b>961,930</b>	<b>3,876,547</b>	<b>-205,605</b>	<b>3,670,942</b>	<b>4,632,872</b>	<b>2,762,821</b>	<b>-3,400</b>	<b>2,759,421</b>	<b>5,381,611</b>	<b>2,112,646</b>						
<b>Annually Managed Expenditure (AME)</b>																		
<b>Voted expenditure</b>																		
J Food and farming	-	-	-	-773,119	-	-773,119	-773,119	-	-	-	1,635,801	-						
K Improve the environment and rural services	-	-	-	-215	-	-215	-215	-	-	-	-94,215	-						
L Animal and plant health	-	-	-	3	-	3	3	-	-	-	3	-						
M Marine and fisheries	-	-	-	6	-	6	6	-	-	-	6	-						
N Departmental operating costs	-	-	-	45,986	-	45,986	45,986	41,990	-	41,990	-27,627	11,394						
O Food and farming (ALB) (net)	-	-	-	5,401	-	5,401	5,401	14,096	-	14,096	5,535	14,359						
P Improve the environment and rural services (ALB) (net)	-	-	-	42,270	-	42,270	42,270	-	-	-	50,824	1,803						
Q Protect the country from floods (ALB) (net)	-	-	-	156,148	-	156,148	156,148	20	-	20	177,113	3,721						
R Marine and fisheries (ALB) (net)	-	-	-	65	-	65	65	591	-	591	65	78						
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-523,455</b>	<b>-</b>	<b>-523,455</b>	<b>-523,455</b>	<b>56,697</b>	<b>-</b>	<b>56,697</b>	<b>1,747,505</b>	<b>31,355</b>						
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-523,455</b>	<b>-</b>	<b>-523,455</b>	<b>-523,455</b>	<b>56,697</b>	<b>-</b>	<b>56,697</b>	<b>1,747,505</b>	<b>31,355</b>						

## PART II: SUBHEAD DETAIL (CONTINUED)

	2024-25												2023-24					
	Resources						Plans						Plans					
	Administration			Programme			Total			Capital			Resources			Capital		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
<b>Non-Budget Expenditure (NBE)</b>																		
Voted expenditure	-	-	-	10,000	-	10,000	-	-	-	-	10,000	-	-	-	-	-	10,000	-
S Food and farming	-	-	-	10,000	-	10,000	-	-	-	-	10,000	-	-	-	-	-	10,000	-
<b>Total voted NBE</b>	-	-	-	10,000	-	10,000	-	-	-	-	10,000	-	-	-	-	-	10,000	-
<b>Total NBE</b>	-	-	-	10,000	-	10,000	-	-	-	-	10,000	-	-	-	-	-	10,000	-
Voted expenditure	967,660	-5,730	961,930	3,363,092	-205,605	3,157,487	4,119,417	2,819,518	-3,400	2,816,118	7,139,116	2,144,001	-	-	-	-	-	-
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total for Estimate</b>	967,660	-5,730	961,930	3,363,092	-205,605	3,157,487	4,119,417	2,819,518	-3,400	2,816,118	7,139,116	2,144,001	-	-	-	-	-	-

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>4,119,417</b>	<b>7,139,116</b>	<b>4,183,291</b>
<b>Net Capital Requirement</b>	<b>2,816,118</b>	<b>2,144,001</b>	<b>1,472,680</b>
<b>Accruals to cash adjustments</b>	<b>905,843</b>	<b>-1,865,090</b>	<b>258,055</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-2,135,008	-2,346,261	-1,956,738
Add cash grant-in-aid	2,160,673	2,082,904	1,647,930
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-268,284	-197,983	-91,576
New provisions and adjustments to previous provisions	607,373	-1,558,338	474,945
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-9,871	-19,372	12,905
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-301
Increase (+) / Decrease (-) in debtors	500,000	168,000	129,220
Increase (-) / Decrease (+) in creditors	-	-	15,372
Use of provisions	50,960	5,960	26,298
<b>Removal of non-voted budget items</b>			
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>7,841,378</b>	<b>7,418,027</b>	<b>5,914,026</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

£'000

	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	959,663	1,081,994	936,569
<i>Less:</i>			
Administration DEL Income	-5,730	-5,068	-6,235
<b>Net Administration Costs</b>	<b>953,933</b>	<b>1,076,926</b>	<b>930,334</b>
Gross Programme Costs	5,499,296	8,133,805	4,625,379
<i>Less:</i>			
Programme DEL Income	-209,005	-217,834	-291,510
Programme AME Income	-	-	-
Non-budget income	-35,830	-118,072	-107,914
<b>Net Programme Costs</b>	<b>5,254,461</b>	<b>7,797,899</b>	<b>4,225,955</b>
<b>Total Net Operating Costs</b>	<b>6,208,394</b>	<b>8,874,825</b>	<b>5,156,289</b>
<i>Of which:</i>			
Resource DEL	4,495,853	5,271,646	4,499,843
Capital DEL	2,115,207	1,749,980	980,785
Resource AME	-386,436	1,857,470	-316,146
Capital AME	9,600	9,600	-
Non-budget	-25,830	-13,871	-8,193
<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	-2,124,807	-1,759,580	-980,785
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	35,830	23,871	8,272
Other adjustments	-10,000	-10,000	-564
<b>Total Resource Budget</b>	<b>4,109,417</b>	<b>7,129,116</b>	<b>4,183,212</b>
<i>Of which:</i>			
Resource DEL	4,632,872	5,381,611	4,632,899
Resource AME	-523,455	1,747,505	-449,687
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	10,000	10,000	79
<b>Total Resource (Estimate)</b>	<b>4,119,417</b>	<b>7,139,116</b>	<b>4,183,291</b>



## PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A Food and farming			
Other Income	-	-	-125
B Improve the environment and rural services			
Sales of Goods and Services	-1,892	-3,278	-
Other Income	-	-	-232
C Protect the country from floods			
Taxation	-	-	-14
D Animal and plant health			
Other Income	-	-	-14
E Marine and fisheries			
Other Income	-	-	-188
F Departmental operating costs			
EU Grants Received	-	-	-122
Sales of Goods and Services	-3,838	-	-
Interest and Dividends	-	-	-5
Other Income	-	-1,790	-5,364
Taxation	-	-	-171
<b>Total EU Grants Received</b>	-	-	-122
<b>Total Sales of Goods and Services</b>	-5,730	-3,278	-
<b>Total Interest and Dividends</b>	-	-	-5
<b>Total Other Income</b>	-	-1,790	-5,923
<b>Total Taxation</b>	-	-	-185
<b>Total Administration</b>	-5,730	-5,068	-6,235
<b>Programme</b>			
A Food and farming			
EU Grants Received	-	-	-134,692
Sales of Goods and Services	-	-2,490	-7,551
Other Grants	-5,600	-17,881	-765
B Improve the environment and rural services			
Sales of Goods and Services	-25,720	-25,433	-28,685
Interest and Dividends	-	-	-6
Other Grants	-	-	-168
Other Income	-	-	-164
D Animal and plant health			
EU Grants Received	-	-	-1,069
Sales of Goods and Services	-130,153	-104,666	-96,986
Other Grants	-	-	-123
E Marine and fisheries			
Sales of Goods and Services	-20,457	-22,961	-15,433
Other Grants	-	-	-85
F Departmental operating costs			
Sales of Goods and Services	-23,675	-41,003	-2,718
<b>Total EU Grants Received</b>	-	-	-135,761
<b>Total Sales of Goods and Services</b>	-200,005	-196,553	-151,373
<b>Total Interest and Dividends</b>	-	-	-6
<b>Total Other Grants</b>	-5,600	-17,881	-1,141
<b>Total Other Income</b>	-	-	-164

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME (CONTINUED)**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Total Programme</b>	-205,605	-214,434	-288,445
<b>Total Voted Resource DEL</b>	-211,335	-219,502	-294,680
<b>Total Voted Resource Income</b>	-211,335	-219,502	-294,680
<b>Voted Capital DEL</b>			
<b>Programme</b>			
A Food and farming			
Sales of Assets	-	-	-24
Sales of Goods and Services	-	-	-153
Other Grants	-1,600	-3,400	-534
B Improve the environment and rural services			
Other Grants	-	-	-88
D Animal and plant health			
Sales of Assets	-	-	-10
E Marine and fisheries			
Sales of Assets	-	-	-13
F Departmental operating costs			
Sales of Assets	-	-	-29
Other Grants	-1,800	-	-
<b>Total Sales of Assets</b>	-	-	-76
<b>Total Sales of Goods and Services</b>	-	-	-153
<b>Total Other Grants</b>	-3,400	-3,400	-622
<b>Total Programme</b>	-3,400	-3,400	-851
<b>Total Voted Capital DEL</b>	-3,400	-3,400	-851
<b>Total Voted Capital Income</b>	-3,400	-3,400	-851

**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

	2024-25		2023-24		2022-23	
	Plans		Plans		Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-35,830	-35,830	-23,871	-23,871	-8,272	-8,272
<b>Total</b>	<b>-35,830</b>	<b>-35,830</b>	<b>-23,871</b>	<b>-23,871</b>	<b>-8,272</b>	<b>-8,272</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

£'000

	2024-25		2023-24		2022-23	
	Plans		Plans		Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Thames Tideway Tunnel	-500	-500	-579	-579	-531	-531
District Level Licensing	-7,338	-7,338	-6,637	-6,637	-	-
Nutrient Mitigation Scheme	-1,654	-1,654	-3,701	-3,701	-	-
Biodiversity Net Gain	-26,338	-26,338	-12,954	-12,954	-	-
Defra group asset sales and capital grants received	-	-	-	-	-2,830	-2,830
National Institute for Agricultural Botany	-	-	-	-	-4,202	-4,202
Animal and Plant Health Agency disease outbreak	-	-	-	-	-259	-259
Marine Management Organisation European Maritime and Fisheries Fund	-	-	-	-	-443	-443
Penalties collected by Animal and Plant Health Agency under Salmonella Regulations	-	-	-	-	-7	-7
<b>Total</b>	<b>-35,830</b>	<b>-35,830</b>	<b>-23,871</b>	<b>-23,871</b>	<b>-8,272</b>	<b>-8,272</b>

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:** Tamara Finkelstein

**Additional Accounting Officers:** Richard Stanford CB MBE for sections B, K (Forestry Commission)

**Executive Agency Accounting Officers:**

Jenny Stewart	Animal and Plant Health Agency
Paul Caldwell	Rural Payments Agency
Abigail Seager	Veterinary Medicines Directorate
Neil Hornby	Centre for Environment, Fisheries and Aquaculture

**ALB Accounting Officers:**

Graham Wilkinson	Agriculture & Horticulture Development Board
Dr Mike Keil	Consumer Council for Water
Philip Duffy	Environment Agency
Andy Bord	Flood Re
Dr Gemma Harper OBE	Joint Nature Conservation Committee
Michelle Willis	Marine Management Organisation
John Everitt OBE FRSA	National Forest Company
Marian Spain	Natural England
Natalie Prosser	Office for Environmental Protection
Richard Deverell CBE	Royal Botanic Gardens, Kew
Marcus Coleman	Sea Fish Industry Authority

**PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)****£'000**

<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-aid</b>
G	Consumer Council for Water	7,358	-	7,347
G	Environment Agency	136,252	51,953	1,776,899
G	Royal Botanic Gardens, Kew	25,160	11,429	37,833
G	Joint Nature Conservation Committee	9,640	798	9,600
G	Natural England	159,037	70,960	241,000
G	National Forest Company	2,511	2,445	4,875
G	Office for Environmental Protection	8,809	-	10,719
H	Environment Agency	454,041	944,364	-
I	Marine Management Organisation	31,152	508	72,400
O	Agriculture & Horticulture Development Board	5,401	14,096	-
P	Environment Agency	42,241	-	-
P	Natural England	29	-	-
Q	Environment Agency	56,113	-	-
Q	Flood Re	100,035	20	-
R	Sea Fish Industry Authority	65	591	-
<b>Total</b>		<b>1,037,844</b>	<b>1,097,164</b>	<b>2,160,673</b>

**PART III: NOTE G - EXPENDITURE RESTING ON THE SOLE AUTHORITY OF THE SUPPLY AND APPROPRIATION ACT**

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

<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	205

**PART III: NOTE H - EXPENDITURE IN THE FORM OF ADJUSTABLE ADVANCES**

Under the Sustainable Farming Incentive scheme, advance payments are made to agreement holders, such as landowners and tenant farmers.

**PART III: NOTE J - STAFF BENEFITS**

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

Defra has a continuous recognition scheme allowing colleagues to recognise each other 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 since April 2021.

Employees have access to 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 again these are employee funded.

Defra group pays the portal provider an annual admin charge for all 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
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 at 31 March 2023 is £11.1 million.	11,100
Small potential liabilities against the Defra group.	1,900
Defra has contingent liabilities relating to retained rights to former staff affected by Transfer of Undertaking Protection of Employment (TUPE) Regulations.	Unquantifiable
Potential liability under Authorised Guarantee Agreements. The contingent liability covers the potential costs associated with Defra guaranteeing the performance of incoming tenants, where Defra was the outgoing tenant for pre-1995 leases.	Unquantifiable
The department is currently involved in a number of ongoing legal cases.	Unquantifiable
Regarding the cyber incident at Capita which impacted the Environment Agency Pension Fund (EAPF), at the time of writing there is significant uncertainty on the extent of both obligation and value based on the behaviour of regulators and potential claimants and as such no contingent liability could be reliably measured.	Unquantifiable
EA have a potential liability in respect of damage to an existing weir when EA works took place nearby. The claimants have indicated their claim would be in the region of £3 million. The EA disagrees with that valuation. The uncertainty and difference between these positions mean a reliable value cannot be attributed.	Unquantifiable
EA have a further potential liability relating to commercial matters. EA assesses the likelihood of these leading to cash outflow beyond the operation of the contracts themselves as possible rather than probable, and in any case does not recognise provisions on these matters on the basis that no reliable basis for assessment is available.	Unquantifiable



**PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS**

Section in Part II: Subhead Detail	Body	£'000
A4 - DEL	United Nations Environment Programme - International Environment	3,650
B4 - DEL	United Nations Environment Programme - Ozone, Air Quality, Waste	9,685

**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.

Taxes, fines and charges	£'000
Environment Agency	-20
<b>Total</b>	<b>-20</b>

# Department for Business and Trade

## INTRODUCTION

1. The Estimate provides for expenditure and income for the Department for Business and Trade including its associated Arm's Length Bodies, notably the British Business Bank, Arbitration Conciliation and Advisory Service, Northern Powerhouse Investment Limited, Competition Service and BIS (Postal Services Act 2011) Company Limited.
2. The Department for Business and Trade's objectives are as follows:
  - a. Redraw our rules to ensure businesses thrive, markets are competitive and consumers are protected.
  - b. Secure investment from the United Kingdom and international businesses.
  - c. Advise, support and promote British businesses to grow and export.
  - d. Open up new markets for business by removing barriers and striking trade deals.
  - e. Promote free trade, economic security and resilient supply chains.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,592,969,000	-	1,592,969,000
Capital	1,238,716,000	-	1,238,716,000
<b>Annually Managed Expenditure</b>			
Resource	-8,192,000	480,000,000	471,808,000
Capital	796,000,000	-	796,000,000
<b>Total Net Budget</b>			
Resource	1,584,777,000	480,000,000	2,064,777,000
Capital	2,034,716,000	-	2,034,716,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement</b>	<b>10,069,299,000</b>		

Amounts required in the year ending 31 March 2025 for expenditure by Department for Business and 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 and to any and all international-focused events, 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, and commencing, pursuing and defending the United Kingdom's (UK) trade disputes and UK's present and future relationship with the World Trade Organization (WTO).

Administration of the Department for Business and Trade ('the Department'), including continued administration of ex-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, and domestic legal proceedings.

Funding to provide redress to claimants who have suffered detriment arising from the errors in the Post Office Horizon IT system or the other matters identified in the relevant court judgments.

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 discharge of liabilities falling to the Department in respect of former shipbuilding industry historic claims.

The provision of a partial guarantee to a lender making a loan to a ship-buyer or operator as part of the Shipbuilding Credit Guarantee Scheme.

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.

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 UK and maximising its contribution to society.

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.

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

The UK's departure from the EU.

Governmental response to the coronavirus Covid-19 pandemic and Inquiry.

Grants to local authorities.

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

Developing, implementing and enforcing trade sanctions.

Regulating military and other sensitive exports such as dual-use items done through a licensing system, ensuring UK exports are consistent with our national and international obligations and standards.

The appointment of an Official Receiver.

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; 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.

Receipts from other government departments and devolved administrations; the Advisory, Conciliation and Arbitration Service; the Insolvency Service.

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.

Activities of UK Government Investments on behalf of the Department.

Proceeds of Crime income generated in criminal enforcement.

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. Investments; receipts from financial investments made by the British Business Bank; repayment of loans and investments; repayment of capital grants; repayments of grants and contributions; receipts from asset sales.

Receipts and profit from the sale of equipment.

Receipts associated with the closure of partner organisations.

Legal services and legal proceedings, consultancy, publications, public enquiries, information, central services; occupancy charge; administrative and professional services; EU receipts; refund of input value-added tax (VAT) not claimed in previous years on departmental expenditure; interest payments; non-cash income.

Contributions from other organisations to cover the cost of activities they have agreed to fund in total or in part.

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

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.

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

Depreciation, impairments, amortisation, revaluation, provisions, bad debts and 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; miscellaneous programmes.

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; and the provision of parental leave schemes.

Activities of UK Government Investments on behalf of the Department.

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

The Redundancy Payments Service.

The discharge of liabilities falling to the Department in respect of former shipbuilding industry historic claims.

The appointment of an Official Receiver.

Income arising from:

Receipts from asset sales.

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.

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

Receipts from Trading Funds.

**Department for Business and Trade** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	1,592,969,000	1,030,341,000	<b>562,628,000</b>
Capital	1,238,716,000	935,307,000	<b>303,409,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-8,192,000	245,813,000	<b>-254,005,000</b>
Capital	796,000,000	2,934,218,000	<b>-2,138,218,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>10,069,299,000</b>	<b>5,145,678,000</b>	<b>4,923,621,000</b>

## PART II: SUBHEAD DETAIL

	2024-25												2023-24		
	Resources						Plans						Plans		
	Administration			Programme			Capital			Resources			Capital		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12				
<b>Departmental Expenditure Limit (DEL)</b>															
<b>Voted expenditure</b>															
A DBT - Department for Business and Trade (DEL)	333,271	-	333,271	1,349,404	-200,001	1,149,403	1,128,606	-800,000	328,606	1,859,264	686,199				
B DBT - Arm's Length Bodies (ALB) (Net) (DEL)	22,006	-	22,006	88,289	-	88,289	910,110	-	910,110	107,616	710,838				
<b>Total voted DEL</b>	<b>355,277</b>	<b>-</b>	<b>355,277</b>	<b>1,437,693</b>	<b>-200,001</b>	<b>1,237,692</b>	<b>2,038,716</b>	<b>-800,000</b>	<b>1,238,716</b>	<b>1,966,880</b>	<b>1,397,037</b>				
<b>Total DEL</b>	<b>355,277</b>	<b>-</b>	<b>355,277</b>	<b>1,437,693</b>	<b>-200,001</b>	<b>1,237,692</b>	<b>2,038,716</b>	<b>-800,000</b>	<b>1,238,716</b>	<b>1,966,880</b>	<b>1,397,037</b>				
<b>Annually Managed Expenditure (AME)</b>															
<b>Voted expenditure</b>															
C DBT - Department for Business and Trade (AME)	-	-	-	180,150	-100,000	80,150	9,596,000	-8,800,000	796,000	895,101	800,150				
D DBT - Arm's Length Bodies (ALB) (Net) (AME)	-	-	-	-88,342	-	-88,342	-	-	-	55,493	-893,000				
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>91,808</b>	<b>-100,000</b>	<b>-8,192</b>	<b>9,596,000</b>	<b>-8,800,000</b>	<b>796,000</b>	<b>950,594</b>	<b>-92,850</b>				
<b>Non-voted expenditure</b>															
E DBT - Department for Business and Trade (AME)	-	-	-	480,000	-	480,000	-	-	-	481,027	-				
<b>Total non-voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>480,000</b>	<b>-</b>	<b>480,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>481,027</b>	<b>-</b>				
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>571,808</b>	<b>-100,000</b>	<b>471,808</b>	<b>9,596,000</b>	<b>-8,800,000</b>	<b>796,000</b>	<b>1,431,621</b>	<b>-92,850</b>				
<b>Voted expenditure</b>	<b>355,277</b>	<b>-</b>	<b>355,277</b>	<b>1,529,501</b>	<b>-300,001</b>	<b>1,229,500</b>	<b>11,634,716</b>	<b>-9,600,000</b>	<b>2,034,716</b>	<b>2,917,474</b>	<b>1,304,187</b>				
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>480,000</b>	<b>-</b>	<b>480,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>481,027</b>	<b>-</b>				
<b>Total for Estimate</b>	<b>355,277</b>	<b>-</b>	<b>355,277</b>	<b>2,009,501</b>	<b>-300,001</b>	<b>1,709,500</b>	<b>11,634,716</b>	<b>-9,600,000</b>	<b>2,034,716</b>	<b>3,398,501</b>	<b>1,304,187</b>				

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>2,064,777</b>	<b>3,398,501</b>	<b>1,700,207</b>
<b>Net Capital Requirement</b>	<b>2,034,716</b>	<b>1,304,187</b>	<b>2,558,623</b>
<b>Accruals to cash adjustments</b>	<b>6,449,806</b>	<b>6,167,956</b>	<b>-2,900,739</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-932,063	19,053	-433,762
Add cash grant-in-aid	1,039,208	817,820	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-14,060	-302,970	-162,812
New provisions and adjustments to previous provisions	-86,192	-894,927	24,333
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-42,635	113,043	-2,367,904
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	6,485,548	6,415,337	-
Use of provisions	-	600	39,406
<b>Removal of non-voted budget items</b>	<b>-480,000</b>	<b>-481,027</b>	<b>-264,951</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-480,000	-481,027	-264,951
<b>Net Cash Requirement</b>	<b>10,069,299</b>	<b>10,389,617</b>	<b>1,093,140</b>



### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	355,277	524,902	359,340
<i>Less:</i>			
Administration DEL Income	-	-11,834	-8,456
<b>Net Administration Costs</b>	<b>355,277</b>	<b>513,068</b>	<b>350,884</b>
Gross Programme Costs	1,895,340	5,637,410	4,343,929
<i>Less:</i>			
Programme DEL Income	-200,001	-877,774	-188,235
Programme AME Income	-100,000	-333,225	-231,418
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>1,595,339</b>	<b>4,426,411</b>	<b>3,924,276</b>
<b>Total Net Operating Costs</b>	<b>1,950,616</b>	<b>4,939,479</b>	<b>4,275,160</b>
<i>Of which:</i>			
Resource DEL	1,592,969	1,966,880	1,380,352
Capital DEL	-122,861	632,872	170,671
Resource AME	480,508	1,432,577	344,389
Capital AME	-	907,150	2,379,748
Non-budget	-	-	-
<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	122,861	-1,540,022	-2,550,419
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in SoCNE	-	-	-
Other adjustments	-8,700	-956	-24,534
<b>Total Resource Budget</b>	<b>2,064,777</b>	<b>3,398,501</b>	<b>1,700,207</b>
<i>Of which:</i>			
Resource DEL	1,592,969	1,966,880	1,395,430
Resource AME	471,808	1,431,621	304,777
<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>2,064,777</b>	<b>3,398,501</b>	<b>1,700,207</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A DBT - Department for Business and Trade (DEL)			
Sales of Goods and Services	-	-	-867
Other Grants	-	-	-1,565
Other Income	-	-11,834	-6,024
<b>Total Sales of Goods and Services</b>	-	-	-867
<b>Total Other Grants</b>	-	-	-1,565
<b>Total Other Income</b>	-	-11,834	-6,024
<b>Total Administration</b>	-	-11,834	-8,456
<b>Programme</b>			
A DBT - Department for Business and Trade (DEL)			
Sales of Goods and Services	-3,298	-	-137,610
Interest and Dividends	-106,017	-	-2,266
Other Income	-90,686	-877,774	-29,849
Taxation	-	-	-15,546
<b>Total Sales of Goods and Services</b>	-3,298	-	-137,610
<b>Total Interest and Dividends</b>	-106,017	-	-2,266
<b>Total Other Income</b>	-90,686	-877,774	-29,849
<b>Total Taxation</b>	-	-	-15,546
<b>Total Programme</b>	-200,001	-877,774	-185,271
<b>Total Voted Resource DEL</b>	-200,001	-889,608	-193,727
<b>Voted Resource AME</b>			
<b>Programme</b>			
C DBT - Department for Business and Trade (AME)			
Sales of Goods and Services	-99,300	-220,032	-208,117
Interest and Dividends	-700	-	-6,631
Other Income	-	-113,193	-7,072
<b>Total Sales of Goods and Services</b>	-99,300	-220,032	-208,117
<b>Total Interest and Dividends</b>	-700	-	-6,631
<b>Total Other Income</b>	-	-113,193	-7,072
<b>Total Programme</b>	-100,000	-333,225	-221,820
<b>Total Voted Resource AME</b>	-100,000	-333,225	-221,820
<b>Total Voted Resource Income</b>	-300,001	-1,222,833	-415,547

## PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Capital DEL</b>			
<b>Programme</b>			
A DBT - Department for Business and Trade (DEL)			
Sales of Assets	-	-75,486	-757
Sales of Goods and Services	-	-	-2,964
Other Income	-	-1,211,129	-274,877
Repayments	-800,000	-	-14,431
<b>Total Sales of Assets</b>	-	<b>-75,486</b>	<b>-757</b>
<b>Total Sales of Goods and Services</b>	-	-	<b>-2,964</b>
<b>Total Other Income</b>	-	<b>-1,211,129</b>	<b>-274,877</b>
<b>Total Repayments</b>	<b>-800,000</b>	-	<b>-14,431</b>
<b>Total Programme</b>	<b>-800,000</b>	<b>-1,286,615</b>	<b>-293,029</b>
<b>Total Voted Capital DEL</b>	<b>-800,000</b>	<b>-1,286,615</b>	<b>-293,029</b>
<b>Voted Capital AME</b>			
<b>Programme</b>			
C DBT - Department for Business and Trade (AME)			
Repayments	-8,800,000	-7,907,000	-3,307,000
<b>Total Repayments</b>	<b>-8,800,000</b>	<b>-7,907,000</b>	<b>-3,307,000</b>
<b>Total Programme</b>	<b>-8,800,000</b>	<b>-7,907,000</b>	<b>-3,307,000</b>
<b>Total Voted Capital AME</b>	<b>-8,800,000</b>	<b>-7,907,000</b>	<b>-3,307,000</b>
<b>Total Voted Capital Income</b>	<b>-9,600,000</b>	<b>-9,193,615</b>	<b>-3,600,029</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:** Gareth Davies

**Executive Agency Accounting Officers:**

Louise Smyth	Companies House
Dean Beale	Insolvency Service

**ALB Accounting Officers:**

Susan Clews	Advisory, Conciliation and Arbitration Service
Louis Taylor	British Business Bank
Carl Creswell	BIS (Postal Services Act 2011) Company Limited
Charles Dhanowa	Competition Service
Louis Taylor	Cornwall and Isles of Scilly Investments Limited
Louis Taylor	Midlands Engine Investments Limited
Louis Taylor	Northern Powerhouse Investments Limited
Gareth Davies	Postal Services Holding Company Limited
Richard Moriarty	Financial Reporting Council Limited
Oliver Griffiths	Trade Remedies Authority

**PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)**

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	Advisory, Conciliation and Arbitration Service	55,937	4,550	60,487
B	BIS (Postal Services Act 2011) Company Limited	-	104,000	104,000
B	British Business Bank	25,400	827,664	853,064
B	Competition Service	5,257	180	5,437
B	Cornwall and Isles of Scilly Investments Limited	-	1,889	1,889
B	Midlands Engine Investments Limited	-	-8,100	-
B	Northern Powerhouse Investments Limited	10,147	-20,850	-
B	Trade Remedies Authority †	13,554	777	14,331
D	British Business Bank	-117,791	-	-
D	BIS (Postal Services Act 2011) Company Limited	15,300	-	-
D	Northern Powerhouse Investments Limited	14,149	-	-
<b>Total</b>		<b>21,953</b>	<b>910,110</b>	<b>1,039,208</b>

† The Department for Business and Trade process cash expenditure payments on behalf of the Trade Remedies Authority. Consequently, a notional value of grant-in-aid will be recognised in the Department's Annual Report and Accounts reflecting resource expenditure incurred on the ALB's behalf.

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
<b>Statutory Guarantees</b>	
1. 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
2. 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
3. Callable capital subscription for CFC - Government is committed to the payment of a subscription of £1.96m to the CFC.	1,960
4. Dilapidation liability for leased property - The Department for Business and Trade ('the Department') is obligated to reimburse the Government Property Agency (GPA) for any dilapidations incurred during the Department'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 the former Department for International Trade's lease agreements with GPA came into effect. The amount disclosed is the reasonable worst-case scenario.	3,800
5. Shipbuilding Credit Guarantee Scheme - Maximum expected risk exposure to the department in respect of guarantees issued under the Scheme.	500,000
<b>Statutory Indemnities</b>	
6. 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
7. Horizon 2020 Funding - In July 2018, the United Kingdom (UK) Government announced an extension of its guarantee of European Union (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 EU 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.	Unquantifiable
<b>Legal Costs</b>	
8. 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
9. 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
10. Reconsideration by the Trade Remedies Authority (TRA). Decisions by the Trade Remedies Authority may be subject to legal challenge from third parties following reconsideration of original decisions in dumping, subsidy or safeguard investigations or reviews. The amount disclosed reflects the TRA's best estimate of legal costs that might arise in connection with reconsiderations that were ongoing at the reporting date.	15
<b>Indemnities against personal liability</b>	
11. 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
12. Indemnities have been provided to the Official Receiver relating to actions undertaken in respect of administration of specified companies.	Unquantifiable
13. 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
14. Funding of the Official Receiver to perform their duty in the event of insolvency.	10,000
<b>Others</b>	
15. Financial Reporting Council ('the Council') funding: A guarantee has been given to the 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.	Unquantifiable
16. The 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 International Accounting Standards 37 (paragraph 92), the agency considers that disclosure of values for any contingent liability connected to legal proceedings could seriously prejudice ongoing litigation.	Unquantifiable
17. 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

**PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS**

Section in Part II: Subhead Detail	Body	£'000
DEL - A	United Kingdom annual World Trade Organization subscription for 2024-25.	6,618
DEL - A	International Sustainability Disclosure Standards are a new set of standards from International Sustainability Standards Board under the International Financial Reporting Standards (IFRS) Foundation which aims to provide the same international comparability baseline of reporting on Environmental, Social and Governance non-financial reporting that the IFRS standards provide for accounting.	1,600





# HM Land Registry

## INTRODUCTION

1. This Estimate provides for all the staff costs and other expenditures of HM Land Registry (HMLR). HMLR safeguards and maximises the value of land and property ownership, including enabling personal and commercial lending to be secured against property across England and Wales.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	413,617,000	-	413,617,000
Capital	59,100,000	-	59,100,000
<b>Annually Managed Expenditure</b>			
Resource	12,000,000	-	12,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	425,617,000	-	425,617,000
Capital	59,100,000	-	59,100,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>450,007,000</b>		

Amounts required in the year ending 31 March 2025 for expenditure by HM Land Registry on:

**Departmental Expenditure Limit:**Expenditure arising from:

Support and operational costs, transformation, technology, equipment, other payments, associated depreciation and any other non-cash costs falling in DEL. Governmental response to the Covid-19 pandemic. The disposal, sale or donation of capital assets.

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

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

HM Land Registry will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	413,617,000	190,922,000	<b>222,695,000</b>
Capital	59,100,000	27,090,000	<b>32,010,000</b>
<b>Annually Managed Expenditure</b>			
Resource	12,000,000	8,550,000	<b>3,450,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>450,007,000</b>	<b>218,012,000</b>	<b>231,995,000</b>

## PART II: SUBHEAD DETAIL

	2024-25 Plans											2023-24 Plans					
	Resources						Programme					Capital		Resources	Capital		
	Administration			Total			Income			Gross		Income		Net	Net		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
<b>Departmental Expenditure Limit (DEL)</b>																	
<b>Voted expenditure</b>																	
A HMLR Core DEL Expenditure	-	-	-	413,617	-	413,617	413,617	59,100	-	59,100	434,270	50,200					
<b>Total voted DEL</b>	-	-	-	<b>413,617</b>	-	<b>413,617</b>	<b>413,617</b>	<b>59,100</b>	-	<b>59,100</b>	<b>434,270</b>	<b>50,200</b>					
<b>Total DEL</b>	-	-	-	<b>413,617</b>	-	<b>413,617</b>	<b>413,617</b>	<b>59,100</b>	-	<b>59,100</b>	<b>434,270</b>	<b>50,200</b>					
<b>Annually Managed Expenditure (AME)</b>																	
<b>Voted expenditure</b>																	
B HMLR Core AME Expenditure	-	-	-	12,000	-	12,000	12,000	-	-	-	19,000	-					
<b>Total voted AME</b>	-	-	-	<b>12,000</b>	-	<b>12,000</b>	<b>12,000</b>	-	-	-	<b>19,000</b>	-					
<b>Total AME</b>	-	-	-	<b>12,000</b>	-	<b>12,000</b>	<b>12,000</b>	-	-	-	<b>19,000</b>	-					
<b>Voted expenditure</b>	-	-	-	<b>425,617</b>	-	<b>425,617</b>	<b>425,617</b>	<b>59,100</b>	-	<b>59,100</b>	<b>453,270</b>	<b>50,200</b>					
<b>Non-voted expenditure</b>	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Total for Estimate</b>	-	-	-	<b>425,617</b>	-	<b>425,617</b>	<b>425,617</b>	<b>59,100</b>	-	<b>59,100</b>	<b>453,270</b>	<b>50,200</b>					

## PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>425,617</b>	<b>453,270</b>	<b>426,148</b>
<b>Net Capital Requirement</b>	<b>59,100</b>	<b>50,200</b>	<b>60,349</b>
<b>Accruals to cash adjustments</b>	<b>-34,710</b>	<b>-24,000</b>	<b>-42,392</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	-29,910	-28,910	-23,392
New provisions and adjustments to previous provisions	-12,000	-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	7,200	23,910	-
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>450,007</b>	<b>479,470</b>	<b>444,105</b>

**PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	425,617	453,270	426,148
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-360,000	-370,000	-370,000
<b>Net Programme Costs</b>	<b>65,617</b>	<b>83,270</b>	<b>56,148</b>
<b>Total Net Operating Costs</b>	<b>65,617</b>	<b>83,270</b>	<b>56,148</b>
<i>Of which:</i>			
Resource DEL	413,617	434,270	409,148
Capital DEL	-	-	-
Resource AME	12,000	19,000	17,000
Capital AME	-	-	-
Non-budget	-360,000	-370,000	-370,000
<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	360,000	370,000	370,000
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>425,617</b>	<b>453,270</b>	<b>426,148</b>
<i>Of which:</i>			
Resource DEL	413,617	434,270	409,148
Resource AME	12,000	19,000	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>425,617</b>	<b>453,270</b>	<b>426,148</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Capital DEL Programme</b>			
A HMLR Core DEL Expenditure			
Sales of Assets	-	-1	-
<b>Total Sales of Assets</b>	-	-1	-
<b>Total Programme</b>	-	-1	-
<b>Total Voted Capital DEL</b>	-	-1	-
<b>Total Voted Capital Income</b>	-	-1	-

**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

	2024-25 Plans		2023-24 Plans		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-360,000	-360,000	-370,000	-370,000	-370,000	-370,000
<b>Total</b>	<b>-360,000</b>	<b>-360,000</b>	<b>-370,000</b>	<b>-370,000</b>	<b>-370,000</b>	<b>-370,000</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

£'000

	2024-25 Plans		2023-24 Plans		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Receipts surrendered from Fees and Charges	-360,000	-360,000	-370,000	-370,000	-370,000	-370,000
<b>Total</b>	<b>-360,000</b>	<b>-360,000</b>	<b>-370,000</b>	<b>-370,000</b>	<b>-370,000</b>	<b>-370,000</b>



**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Simon Hayes

# Department for Work and Pensions

## Introduction

The Department for Work and Pension's vision is to improve peoples' day to day lives and help them build financial resilience and a more secure and prosperous future. We will do this by helping people to move into work and supporting those already in work to progress, with the aim of increasing overall workforce participation. We will help people to plan and save for later life, while providing a safety net for those who need it now. We want to deliver effective, efficient, and innovative services to the millions of claimants who rely on us every day, including the most vulnerable in society, improving their experience of our services while maximising value for money for the taxpayer.

### Our objectives

To achieve this vision, we will focus on delivering against our four Strategic Outcomes:

1. Maximise employment, reduce economic inactivity, and support the progression of those in work
2. Deliver financial support to people who are entitled to it
3. Enable disabled people and people with health conditions to start, stay, and succeed in work, and get financial support
4. Support financial resilience in later life

These four Strategic Outcomes are supported by three cross-cutting Delivery Objectives which reflect how we will deliver our services, set out below:

1. Deliver high quality services
2. Improve services, tackle fraud, and drive efficiencies
3. Enable services through our Strategic Enablers

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	<b>8,047,093,000</b>	454,604,000	8,501,697,000
Capital	<b>522,387,000</b>	57,000,000	579,387,000
<b>Annually Managed Expenditure</b>			
Resource	<b>145,245,795,000</b>	146,319,986,000	291,565,781,000
Capital	<b>575,617,000</b>	-8,332,000	567,285,000
<b>Total Net Budget</b>			
Resource	<b>153,292,888,000</b>	146,774,590,000	300,067,478,000
Capital	<b>1,098,004,000</b>	48,668,000	1,146,672,000
<b>Non-Budget Expenditure</b>	<b>2,003,173,000</b>		
<b>Net Cash Requirement</b>	<b>156,895,303,000</b>		

Amounts required in the year ending 31 March 2025 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 increased costs of living.

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.

Costs associated with the Department's contribution to cross-government programmes.

The costs incurred from activity to support the detection and minimisation of fraud and error in the benefit system and 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.

International educational programmes and the UK's subscription to the International Labour Organisation.

Assistance and advice on employment and labour market issues to international organisations and measures and assistance to promote financial and digital inclusion.

Employment and training programmes. Payment of appropriate grants, loans, compensation, benefits, and allowances.

**PART I: EXPENDITURE AND AMBIT (*continued*)**

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

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

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

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

**Income arising from:**

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

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

Donations and bequests.

Non-cash items falling in DEL.

**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 increased costs of living.

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

Other non-cash costs falling in AME. Losses, special payments, write-offs and provisions.

**Income arising from:**

Interest, receipts in respect of benefits paid in lieu, recoveries of benefit payments and advances.

Non-cash costs falling in AME.

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

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

Other relevant non-budget expenditure.

Other relevant non-budget expenditure.

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

**PART I: EXPENDITURE AND AMBIT (continued)**

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	8,047,093,000	3,944,877,000	<b>4,102,216,000</b>
Capital	522,387,000	336,328,000	<b>186,059,000</b>
<b>Annually Managed Expenditure</b>			
Resource	145,245,795,000	58,765,949,000	<b>86,479,846,000</b>
Capital	575,617,000	149,864,000	<b>425,753,000</b>
<b>Non-Budget Expenditure</b>	2,003,173,000	2,129,949,000	<b>-126,776,000</b>
<b>Net Cash Requirement</b>	156,895,303,000	65,380,030,000	<b>91,515,273,000</b>

## PART II: SUBHEAD DETAIL

	2024-25													2023-24				
	Plans													Plans				
	Resources						Programme			Capital			Resources			Capital		
	Administration			Income			Gross	Net	Total	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
<b>Departmental Expenditure Limit (DEL)</b>																		
<b>Voted expenditure</b>																		
A Core Department	875,415	-12,637	862,778	5,453,835	-208,407	5,245,428	6,108,206							500,391		500,391	6,491,021	523,732
B Health and Safety Executive (Net)	55,751	-	55,751	94,747	-	94,747	150,498							14,846		14,846	180,572	23,269
C Money and Pensions Service (Net)	-	-	-	177,395	-	177,395	177,395							6,150		6,150	156,518	16,128
D Other Arm's Length Bodies (Net)	17,899	-	17,899	97,523	-	97,523	115,422							-		-	119,686	14,505
E Employment Programmes	-	-	-	1,149,490	-	1,149,490	1,149,490							-		-	719,423	-
F Support for Local Authorities	-	-	-	211,700	-	211,700	211,700							-		-	205,817	-
G Funding for Public Corporations	-	-	-	31,099	-24,307	6,792	6,792							1,000		1,000	-20,262	63,000
H Other Benefits	-	-	-	147,890	-20,300	127,590	127,590							-		-	985,474	-
<b>Total voted DEL</b>	<b>949,065</b>	<b>-12,637</b>	<b>936,428</b>	<b>7,363,679</b>	<b>-253,014</b>	<b>7,110,665</b>	<b>8,047,093</b>							<b>522,387</b>		<b>522,387</b>	<b>8,838,249</b>	<b>640,634</b>
<b>Non-voted expenditure</b>																		
I National Insurance Fund - Core Department	-	-	-	431,204	-	431,204	431,204							-		-	300,703	-
J Social fund	-	-	-	23,400	-	23,400	23,400							57,000		57,000	23,917	50,374
<b>Total non-voted DEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>454,604</b>	<b>-</b>	<b>454,604</b>	<b>454,604</b>							<b>57,000</b>		<b>57,000</b>	<b>324,620</b>	<b>50,374</b>
<b>Total DEL</b>	<b>949,065</b>	<b>-12,637</b>	<b>936,428</b>	<b>7,818,283</b>	<b>-253,014</b>	<b>7,565,269</b>	<b>8,501,697</b>							<b>579,387</b>		<b>579,387</b>	<b>9,162,869</b>	<b>691,008</b>
<b>Annually Managed Expenditure (AME)</b>																		
<b>Voted expenditure</b>																		
K Severe Disablement Benefit	-	-	-	53,053	-	53,053	53,053							-		-	57,384	-
L Industrial Injuries Benefits Scheme	-	-	-	770,311	-	770,311	770,311							-		-	760,249	-
M Universal Credit	-	-	-	68,359,018	-	68,359,018	68,359,018							883,499		-447,396	54,923,266	248,262
N Employment and Support Allowance (Non-Contributory)	-	-	-	7,794,120	-	7,794,120	7,794,120							-		-	8,174,048	-
O Income Support	-	-	-	200,639	-	200,639	200,639							-		-	656,484	-
P Pension Credit	-	-	-	5,863,783	-	5,863,783	5,863,783							-		-	5,643,065	-
Q Financial Assistance Scheme	-	-	-	149,820	-	149,820	149,820							-		-	-366,485	-
R Attendance Allowance	-	-	-	7,684,076	-	7,684,076	7,684,076							-		-	6,881,537	-
S Personal Independence Payment	-	-	-	25,470,597	-	25,470,597	25,470,597							-		-	22,036,357	-

## PART II: SUBHEAD DETAIL (continued)

	2024-25												2023-24						
	Resources						Plans						Plans						
	Administration			Programme			Total			Capital			Resources			Capital			
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
T Disability Living Allowance	-	-	-	7,318,343	-	7,318,343	7,318,343	-	-	-	-	-	-	-	-	-	-	6,891,524	-
U Carer's Allowance	-	-	-	4,228,177	-	4,228,177	4,228,177	-	-	-	-	-	-	-	-	-	-	3,857,841	-
V Housing Benefit	-	-	-	13,827,711	-	13,827,711	13,827,711	-	-	-	-	-	-	-	-	-	-	15,016,795	-
W Statutory Maternity Pay	-	-	-	3,180,221	-	3,180,221	3,180,221	-	-	-	-	-	-	-	-	-	-	3,096,496	-
X Christmas Bonus (Non-Contributory)	-	-	-	46,707	-	46,707	46,707	-	-	-	-	-	-	-	-	-	-	45,024	-
Y Jobseekers Allowance (Non-Contributory)	-	-	-	95,632	-	95,632	95,632	-	-	-	-	-	-	-	-	-	-	148,930	-
Z State Pension (Non-Contributory)	-	-	-	215,926	-	215,926	215,926	-	-	-	-	-	-	-	-	-	-	275,176	-
AA Support for Mortgage Interest	-	-	-	3,455	-10,599	-7,144	-7,144	-	-	-	-	87,021	-3,442	-	-	-	-	-5,537	65,112
AB Cost of Living Support Payments	-	-	-	2,300	-	2,300	2,300	-	-	-	-	-	-	-	-	-	-	7,836,846	-
AC Other Expenditure	-	-	-	-7,495	-	-7,495	-7,495	-	-	-	-	55,935	-	-	-	-	-	250,531	68,441
Other Expenditure EALBs (Net)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-31	-
<b>Total voted AME</b>	-	-	-	<b>145,256,394</b>	<b>-10,599</b>	<b>145,245,795</b>	<b>145,245,795</b>	<b>-10,599</b>	<b>-10,599</b>	<b>145,245,795</b>	<b>145,245,795</b>	<b>1,026,455</b>	<b>-450,838</b>	<b>575,617</b>	<b>136,179,500</b>	<b>381,815</b>	<b>381,815</b>	<b>136,179,500</b>	<b>381,815</b>
<b>Non-voted expenditure</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AD Social Fund: Winter Fuel	-	-	-	1,888,916	-	1,888,916	1,888,916	-	-	-	-	-	-	-	-	-	-	4,703,032	-
AE Incapacity Benefit	-	-	-	-301	-	-301	-301	-	-	-	-	-	-	-	-	-	-	633	-
AF Social Fund: Other	-	-	-	82,977	-	82,977	82,977	-	-	-	-	-8,332	-	-	-	-	-	516,410	20,000
AG Employment and Support Allowance (Contributory)	-	-	-	5,274,288	-	5,274,288	5,274,288	-	-	-	-	-	-	-	-	-	-	5,129,460	-
AH Maternity Allowance	-	-	-	438,711	-	438,711	438,711	-	-	-	-	-	-	-	-	-	-	423,483	-
AI Bereavement Benefits	-	-	-	367,249	-	367,249	367,249	-	-	-	-	-	-	-	-	-	-	391,623	-
AJ Christmas Bonus (Contributory)	-	-	-	128,191	-	128,191	128,191	-	-	-	-	-	-	-	-	-	-	130,118	-
AK Jobseekers Allowance (Contributory)	-	-	-	133,530	-	133,530	133,530	-	-	-	-	-	-	-	-	-	-	165,325	-
AL State Pension (Contributory)	-	-	-	138,006,425	-	138,006,425	138,006,425	-	-	-	-	-	-	-	-	-	-	125,690,532	-
<b>Total non-voted AME</b>	-	-	-	<b>146,319,986</b>	<b>-10,599</b>	<b>146,319,986</b>	<b>146,319,986</b>	<b>-10,599</b>	<b>-10,599</b>	<b>146,319,986</b>	<b>146,319,986</b>	<b>-8,332</b>	<b>-</b>	<b>-8,332</b>	<b>137,150,616</b>	<b>20,000</b>	<b>137,150,616</b>	<b>20,000</b>	<b>20,000</b>
<b>Total AME</b>	-	-	-	<b>291,576,380</b>	<b>-10,599</b>	<b>291,565,781</b>	<b>291,565,781</b>	<b>-10,599</b>	<b>-10,599</b>	<b>291,565,781</b>	<b>291,565,781</b>	<b>1,018,123</b>	<b>-450,838</b>	<b>567,285</b>	<b>273,330,116</b>	<b>401,815</b>	<b>273,330,116</b>	<b>401,815</b>	<b>401,815</b>

## PART II: SUBHEAD DETAIL (continued)

	2024-25							2023-24					
	Plans							Plans					
	Resources			Programme				Capital		Resources		Capital	
	Administration			Total									
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Gross	Income	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12	12	12
<b>Non-Budget Expenditure (NBE)</b>													
Voted expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
AM Cash paid in to the Social Fund	-	-	-	2,003,173	-	2,003,173	2,003,173	-	-	-	-	5,146,860	-
<b>Total voted NBE</b>	-	-	-	<b>2,003,173</b>	-	<b>2,003,173</b>	<b>2,003,173</b>	-	-	-	-	<b>5,146,860</b>	-
<b>Total NBE</b>	-	-	-	<b>2,003,173</b>	-	<b>2,003,173</b>	<b>2,003,173</b>	-	-	-	-	<b>5,146,860</b>	-
<b>Voted expenditure</b>	<b>949,065</b>	<b>-12,637</b>	<b>936,428</b>	<b>154,623,246</b>	<b>-263,613</b>	<b>154,359,633</b>	<b>155,296,061</b>	<b>1,548,842</b>	<b>-450,838</b>	<b>1,098,004</b>	<b>150,164,609</b>	<b>1,022,449</b>	
Non-voted expenditure	-	-	-	146,774,590	-	146,774,590	146,774,590	48,668	-	48,668	137,475,236	70,374	
<b>Total for Estimate</b>	<b>949,065</b>	<b>-12,637</b>	<b>936,428</b>	<b>301,397,836</b>	<b>-263,613</b>	<b>301,134,223</b>	<b>302,070,651</b>	<b>1,597,510</b>	<b>-450,838</b>	<b>1,146,672</b>	<b>287,639,845</b>	<b>1,092,823</b>	



**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>302,070,651</b>	<b>287,639,845</b>	<b>244,036,565</b>
<b>Net Capital Requirement</b>	<b>1,146,672</b>	<b>1,092,823</b>	<b>519,510</b>
<b>Accruals to cash adjustments</b>	<b>501,238</b>	<b>158,209</b>	<b>3,286,541</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-464,311	-510,647	-453,997
Add cash grant-in-aid	422,131	467,379	440,422
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-493,672	-600,090	903,927
New provisions and adjustments to previous provisions	-199,540	-115,556	1,174,669
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-457	-61,125	-282,290
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	400,000	400,000	400,000
Increase (-) / Decrease (+) in creditors	600,000	600,000	600,000
Use of provisions	237,087	-21,752	503,810
<b>Removal of non-voted budget items</b>	<b>-146,823,258</b>	<b>-137,545,610</b>	<b>-120,893,636</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-146,823,258	-137,545,610	-120,893,636
<b>Net Cash Requirement</b>	<b>156,895,303</b>	<b>151,345,267</b>	<b>126,948,980</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	949,065	1,073,153	904,232
<i>Less:</i>			
Administration DEL Income	-12,637	-32,926	-33,781
<b>Net Administration Costs</b>	<b>936,428</b>	<b>1,040,227</b>	<b>870,451</b>
Gross Programme Costs	299,410,493	282,474,002	239,185,453
<i>Less:</i>			
Programme DEL Income	-253,014	-994,507	-873,082
Programme AME Income	-457,995	-578,375	-136,089
Non-budget income	-	-9,835	-18,013
<b>Net Programme Costs</b>	<b>298,699,484</b>	<b>280,891,285</b>	<b>238,158,269</b>
<b>Total Net Operating Costs</b>	<b>299,635,912</b>	<b>281,931,512</b>	<b>239,028,720</b>
<i>Of which:</i>			
Resource DEL	8,501,697	9,143,326	8,677,861
Capital DEL	15,830	30,202	13,929
Resource AME	291,565,781	273,330,479	230,472,937
Capital AME	-447,396	-572,299	-134,178
Non-budget	-	-196	-1,829
<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	431,566	542,097	119,117
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	9,835	18,013
Other adjustments	-	9,541	1,286
<b>Total Resource Budget</b>	<b>300,067,478</b>	<b>282,492,985</b>	<b>239,167,136</b>
<i>Of which:</i>			
Resource DEL	8,501,697	9,162,869	8,696,155
Resource AME	291,565,781	273,330,116	230,470,981
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	2,003,173	5,146,860	4,869,429
<b>Total Resource (Estimate)</b>	<b>302,070,651</b>	<b>287,639,845</b>	<b>244,036,565</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A Core Department			
Sales of Goods and Services	-12,637	-29,089	-27,237
Other Grants	-	-643	-
Other Income	-	-3,194	-6,544
<b>Total Sales of Goods and Services</b>	<b>-12,637</b>	<b>-29,089</b>	<b>-27,237</b>
<b>Total Other Grants</b>	<b>-</b>	<b>-643</b>	<b>-</b>
<b>Total Other Income</b>	<b>-</b>	<b>-3,194</b>	<b>-6,544</b>
<b>Total Administration</b>	<b>-12,637</b>	<b>-32,926</b>	<b>-33,781</b>
<b>Programme</b>			
A Core Department			
EU Grants Received	-530	-694,409	-556,118
Sales of Goods and Services	-112,977	-98,503	-128,006
Other Income	-	-4,885	-773
Taxation	-94,900	-101,253	-93,328
E Employment Programmes			
Sales of Goods and Services	-	-7	-2,122
G Funding for Public Corporations			
Interest and Dividends	-9,803	-34,296	-26,754
Taxation	-14,504	-15,193	-14,678
H Other Benefits			
Sales of Goods and Services	-	-44,371	-47,607
Taxation	-20,300	-	-
<b>Total EU Grants Received</b>	<b>-530</b>	<b>-694,409</b>	<b>-556,118</b>
<b>Total Sales of Goods and Services</b>	<b>-112,977</b>	<b>-142,881</b>	<b>-177,735</b>
<b>Total Interest and Dividends</b>	<b>-9,803</b>	<b>-34,296</b>	<b>-26,754</b>
<b>Total Other Income</b>	<b>-</b>	<b>-4,885</b>	<b>-773</b>
<b>Total Taxation</b>	<b>-129,704</b>	<b>-116,446</b>	<b>-108,006</b>
<b>Total Programme</b>	<b>-253,014</b>	<b>-992,917</b>	<b>-869,386</b>
<b>Total Voted Resource DEL</b>	<b>-265,651</b>	<b>-1,025,843</b>	<b>-903,167</b>
<b>Voted Resource AME</b>			
<b>Programme</b>			
O Income Support			
Other Income	-	-	-328
Y Jobseekers Allowance (Non-Contributory)			
Other Income	-	-	-4
AA Support for Mortgage Interest			
Interest and Dividends	-10,599	-6,076	-1,576
<b>Total Interest and Dividends</b>	<b>-10,599</b>	<b>-6,076</b>	<b>-1,576</b>
<b>Total Other Income</b>	<b>-</b>	<b>-</b>	<b>-332</b>
<b>Total Programme</b>	<b>-10,599</b>	<b>-6,076</b>	<b>-1,908</b>
<b>Total Voted Resource AME</b>	<b>-10,599</b>	<b>-6,076</b>	<b>-1,908</b>
<b>Total Voted Resource Income</b>	<b>-276,250</b>	<b>-1,031,919</b>	<b>-905,075</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME (continued)**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Capital DEL Programme</b>			
A Core Department			
Sales of Assets	-	-71,891	-34,185
Other Grants	-	-1,590	-196
Repayments	-	-	-1,284
<b>Total Sales of Assets</b>	-	<b>-71,891</b>	<b>-34,185</b>
<b>Total Other Grants</b>	-	<b>-1,590</b>	<b>-196</b>
<b>Total Repayments</b>	-	-	<b>-1,284</b>
<b>Total Programme</b>	-	<b>-73,481</b>	<b>-35,665</b>
<b>Total Voted Capital DEL</b>	-	<b>-73,481</b>	<b>-35,665</b>
<b>Voted Capital AME Programme</b>			
M Universal Credit			
Other Grants	-447,396	-572,299	-134,178
AA Support for Mortgage Interest			
Repayments	-3,442	-2,452	-7,515
<b>Total Other Grants</b>	<b>-447,396</b>	<b>-572,299</b>	<b>-134,178</b>
<b>Total Repayments</b>	<b>-3,442</b>	<b>-2,452</b>	<b>-7,515</b>
<b>Total Programme</b>	<b>-450,838</b>	<b>-574,751</b>	<b>-141,693</b>
<b>Total Voted Capital AME</b>	<b>-450,838</b>	<b>-574,751</b>	<b>-141,693</b>
<b>Total Voted Capital Income</b>	<b>-450,838</b>	<b>-648,232</b>	<b>-177,358</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

	2024-25 Plans		2023-24 Plans		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-9,835	-9,835	-18,013	-18,013
<b>Total</b>	-	-	<b>-9,835</b>	<b>-9,835</b>	<b>-18,013</b>	<b>-18,013</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

	2024-25 Plans		2023-24 Plans		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Income collected outside the ambit	-	-	-9,835	-9,835	-18,013	-18,013
<b>Total</b>	-	-	<b>-9,835</b>	<b>-9,835</b>	<b>-18,013</b>	<b>-18,013</b>

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other Statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:** Peter Schofield

**ALB Accounting Officers:**

Sarah Albon	Health and Safety Executive
Peter Schofield	Disabled People's Employment Corporation (GB) Ltd (in members voluntary liquidation)
Nausicaa Delfas	The Pensions Regulator
Dominic Harris	The Pensions Ombudsman
Oliver Morley	Money and Pensions Service

## PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	Health and Safety Executive	150,498	14,846	133,500
C	Money and Pensions Service	177,395	6,150	176,500
D	The Pensions Ombudsman	9,573	-	9,431
D	The Pensions Regulator	105,849	-	102,700
<b>Total</b>		<b>443,315</b>	<b>20,996</b>	<b>422,131</b>

**PART III: NOTE F - ACCOUNTING POLICY CHANGES**

The capitalisation threshold for Leasehold Improvement works has been revised to £5,000 to align with all other categories of tangible assets.



**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

<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
DEL - A	Payments to Beneficiaries of the Industrial Injuries Disablement Benefit (IIDB) lump-sum compensation scheme to correct for reduced entitlement arising from the cessation of face-to-face assessments due to the Covid-19 pandemic.	20

**PART III: NOTE J - STAFF BENEFITS**

For the financial year 2024-25, budget holders have delegated authority to award reward vouchers to staff. The vouchers are for a range of well-known retail outlets and are given in recognition of valuable or exceptional contributions to business performance (through the Reward and Recognition Scheme), as well as to recognise long service (through the Loyalty and Recognition Scheme).

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
<p><b><u>1. Legal cases</u></b></p> <p>The ongoing legal cases, (judicial reviews and appeals) may lead to possible obligations where the Department is facing legal challenge to the policy behind the legislation through the courts and the outcomes depend on the court rulings. 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. As at 31 March 2024, the Department is aware of 2 cases estimated at £365 million.</p>	365,000
<p><b><u>2. Benefit underpayments</u></b></p> <p>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 quantify this liability in the future.</p>	Unquantifiable
<p><b><u>3. European Social Fund (ESF) repayments</u></b></p> <p>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 2021-22 rate was 0.3%, (0.6% for 2020-21, whilst the rate was 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><u>4. The Rent Service employee pensions</u></b></p> <p>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

**PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)**

Nature of liability	£'000
<p><b><u>5. Compensation claims</u></b></p> <p>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
<p><b><u>6. Document and Data Management Services (DDMS) Indemnity</u></b></p> <p>The DDMS Contract delivers a business critical service for post opening, scanning, email ingestion and indexing across DWP. The Department have extended the contract to allow sufficient time to transition the services to a replacement contract. In the unlikely event that TUPE will not apply at the end of the current contract, the indemnity protects the supplier against redundancy costs, creating a contingent liability with a value of c£1.9m. The likelihood of utilising the indemnity is low, as TUPE is expected to apply and is being actively managed, so the staff are expected to transfer to the new contract.</p>	1,880
<p><b><u>7. Dilapidation liability for leased property</u></b></p> <p>The Department is obligated to reimburse some Landlords for any dilapidations incurred during DWP's tenure on property leased from them. The timing and amount of these liabilities is presently unquantifiable. Where it has been established that an outflow of resources will be required to settle an obligation and a reliable estimate can be made of the amount of the obligation, the amount is recognised in the dilapidations provision.</p>	Unquantifiable
<p><b><u>8. National Employment Savings Trust (NEST)</u></b></p> <p>The Pension Schemes Act 2017 introduced the definition of a Master Trust and signalled the start of a robust new authorisation and supervision regime, administered by the Pensions Regulator to ensure that Master Trusts being used for automatic enrolment are safe for the many millions of people now saving in these schemes. To be able to operate as a Master Trust, of which NEST is one, schemes are required to meet five authorisation criteria prescribed in the 2017 Act.</p> <p>One of the criteria is that the scheme must be financially sustainable. This means that in the event of a triggering event, an event that would put the scheme at risk of needing to wind up, the scheme must hold sufficient financial reserves to cover its gradual closure, without putting these additional costs onto scheme members.</p>	16,450

**PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)**

Nature of liability	£'000
---------------------	-------

Due to the nature of its financial arrangements with government NEST, which has been an authorised Master Trust scheme since 2019, is unable to build up the financial reserves needed to meet the financial sustainability criteria. Specifically, this is to hold sufficient funds to meet running costs for 24 months and any one-off costs associated with scheme closure. Using figures produced by NEST for The Pensions Regulator, if a triggering event was to occur, then the maximum size of the contingent liability required to be made available to NEST would be £329 million. This was the amount estimated by NEST in 2019, subsequently restated and accepted by The Pension Regulator. Since then and prior to entering the supervisory process the amount of the liability is reviewed annually. As part of the annual review of NEST's funding settlement the department has agreed that NEST can hold capital sufficient to meet the difference between potential costs and the original assessment, so there is no change to the Department's liability.

The Department has estimated that the risk of full crystallisation as remote (at £16.5 million (5%)). The remote contingent liability is underwritten through a 'Letter of Comfort' in order that NEST can comply with the Master Trust supervisory regime which came into effect in October 2020.

**9. State Pension Underpayment exercise**

The Department has completed the Legal Entitlements Administrative Practice (LEAP) exercise for both Cat BL (Married) and Cat D (over 80) cases. Where a customer has failed to respond to the Department's repeated attempts to obtain the information needed, the case is cleared but remains on the Department's records. If the required information is subsequently provided, the case would be re-opened and any arrears paid. This is considered a remote possibility and it is not possible to quantify the Department's liability.

Unquantifiable

**10. Dormant Employment and Support Allowance (ESA) Severe Disability Premium underpayments**

Some income-related ESA claimants should receive an additional element called a Severe Disability Premium if they are eligible. A claimant cannot apply for these as they are part of the benefit. To enable payment, claimants are required to provide up-to-date information that the Department requests on their individual circumstances. As a result of a combination of information not being provided, not being held and the Department not effectively assessing entitlement, some customers have missed out on additional premiums alongside their benefit award. Unfortunately, some underpayments may be owed to customers who no longer have an active ESA claim and restrictions in data make it difficult to identify, assess and correct these errors. The Department is therefore disclosing an unquantified remote contingent liability.

Unquantifiable

**PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS**

<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
Section A - DEL	International Labour Organisation	13,400



# HM Revenue and Customs

## INTRODUCTION

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

Our vision is to be a trusted, modern tax and customs department.

Our strategic objectives set out what we will do to support our vision:

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

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



**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	5,325,920,000	233,000,000	5,558,920,000
Capital	507,506,000	-	507,506,000
<b>Annually Managed Expenditure</b>			
Resource	15,396,488,000	12,867,988,000	28,264,476,000
Capital	260,000	-	260,000
<b>Total Net Budget</b>			
Resource	20,722,408,000	13,100,988,000	33,823,396,000
Capital	507,766,000	-	507,766,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement</b>	21,234,562,000		

Amounts required in the year ending 31 March 2025 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, 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 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 and reforms to council tax and non-domestic rate systems.

Income arising from:

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

Recovery of costs associated with debt collection and other law costs, overpayments, insurance and compensation claims, staff costs, apprenticeships funding, valuation and other services, transaction fees and excess cash receipts, and other services.

**PART I: EXPENDITURE AND AMBIT**

Services provided to the Valuation Office Agency, 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 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 Covid-19 pandemic.

Non-cash items falling in AME.

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

Income arising from:

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

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	5,325,920,000	2,763,892,000	<b>2,562,028,000</b>
Capital	507,506,000	282,217,000	<b>225,289,000</b>
<b>Annually Managed Expenditure</b>			
Resource	15,396,488,000	6,464,554,000	<b>8,931,934,000</b>
Capital	260,000	49,000	<b>211,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>21,234,562,000</b>	<b>9,242,453,000</b>	<b>11,992,109,000</b>

## PART II: SUBHEAD DETAIL

	2024-25												2023-24	
	Resources						Plans						Resources	Capital
	Administration			Programme			Total			Capital			Net	Net
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12			
<b>Departmental Expenditure Limit (DEL)</b>														
<b>Voted expenditure</b>														
A HMRC Administration	1,110,158	-89,508	1,020,650	4,289,580	-216,477	4,073,103	5,093,753	483,517	-16,651	466,866	5,480,327	715,282		
B VOA Administration	-	-	-	275,284	-63,117	212,167	212,167	40,640	-	40,640	185,607	35,896		
C Utilised Provisions	10,000	-	10,000	10,000	-	10,000	20,000	-	-	-	35,000	-		
<i>Cost of Living</i>	-	-	-	-	-	-	-	-	-	-	760,000	-		
<b>Total voted DEL</b>	<b>1,120,158</b>	<b>-89,508</b>	<b>1,030,650</b>	<b>4,574,864</b>	<b>-279,594</b>	<b>4,295,270</b>	<b>5,325,920</b>	<b>524,157</b>	<b>-16,651</b>	<b>507,506</b>	<b>6,460,934</b>	<b>751,178</b>		
<b>Non-voted expenditure</b>														
D National Insurance Fund	53,966	-	53,966	179,034	-	179,034	233,000	-	-	-	233,000	-		
<b>Total non-voted DEL</b>	<b>53,966</b>	<b>-</b>	<b>53,966</b>	<b>179,034</b>	<b>-</b>	<b>179,034</b>	<b>233,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>233,000</b>	<b>-</b>		
<b>Total DEL</b>	<b>1,174,124</b>	<b>-89,508</b>	<b>1,084,616</b>	<b>4,753,898</b>	<b>-279,594</b>	<b>4,474,304</b>	<b>5,558,920</b>	<b>524,157</b>	<b>-16,651</b>	<b>507,506</b>	<b>6,693,934</b>	<b>751,178</b>		
<b>Annually Managed Expenditure (AME)</b>														
<b>Voted expenditure</b>														
E Child Benefit	-	-	-	13,992,041	-	13,992,041	13,992,041	-	-	-	12,896,922	-		
F Tax Free Childcare	-	-	-	558,412	-	558,412	558,412	-	-	-	631,640	-		
G Providing payments in lieu of tax relief to certain bodies	-	-	-	161,080	-	161,080	161,080	-	-	-	156,329	-		
H Lifetime ISA	-	-	-	523,431	-	523,431	523,431	-	-	-	500,595	-		
I Help to Save	-	-	-	63,814	-	63,814	63,814	-	-	-	46,387	-		
J HMRC Administration	-	-	-	20,000	-	20,000	20,000	260	-	260	20,000	20,109		
K VOA - Payments of rates to LAs on behalf of certain bodies	-	-	-	100,700	-5,200	95,500	95,500	-	-	-	87,818	-		
L VOA Administration	-	-	-	2,000	-	2,000	2,000	-	-	-	2,000	-		
M Utilised Provisions	-	-	-	-20,000	-	-20,000	-20,000	-	-	-	-20,000	-		
N COVID-19	-	-	-	210	-	210	210	-	-	-	5,330	-		
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,401,688</b>	<b>-5,200</b>	<b>15,396,488</b>	<b>15,396,488</b>	<b>260</b>	<b>-</b>	<b>260</b>	<b>14,327,021</b>	<b>20,109</b>		

## PART II: SUBHEAD DETAIL

	2024-25											2023-24					
	Plans											Plans					
	Resources						Programme					Capital					
	Administration			Total			Income			Gross		Net		Resources		Capital	
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
<b>Non-voted expenditure</b>																	
O Personal Tax Credit	-	-	-	1,874,960	-	1,874,960	-	-	-	-	-	-	-	-	-	8,768,082	-
P Other Reliefs and Allowances	-	-	-	10,993,028	-	10,993,028	-	-	-	-	-	-	-	-	-	13,264,446	-
<b>Total non-voted AME</b>	-	-	-	<b>12,867,988</b>	-	<b>12,867,988</b>	-	-	-	-	-	-	-	-	-	<b>22,032,528</b>	-
<b>Total AME</b>	-	-	-	<b>28,269,676</b>	<b>-5,200</b>	<b>28,264,476</b>	<b>260</b>	-	-	-	<b>260</b>	-	-	-	-	<b>36,359,549</b>	<b>20,109</b>
<b>Voted expenditure</b>	<b>1,120,158</b>	<b>-89,508</b>	<b>1,030,650</b>	<b>19,976,552</b>	<b>-284,794</b>	<b>19,691,758</b>	<b>524,417</b>	<b>-16,651</b>	<b>507,766</b>	<b>524,417</b>	<b>507,766</b>	<b>20,787,955</b>	<b>771,287</b>	<b>771,287</b>	<b>771,287</b>	<b>771,287</b>	<b>771,287</b>
<b>Non-voted expenditure</b>	<b>53,966</b>	<b>-</b>	<b>53,966</b>	<b>13,047,022</b>	<b>-</b>	<b>13,047,022</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,265,528</b>	<b>-</b>	<b>-</b>	<b>22,265,528</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>	<b>1,174,124</b>	<b>-89,508</b>	<b>1,084,616</b>	<b>33,023,574</b>	<b>-284,794</b>	<b>32,738,780</b>	<b>524,417</b>	<b>-16,651</b>	<b>507,766</b>	<b>524,417</b>	<b>507,766</b>	<b>43,053,483</b>	<b>771,287</b>	<b>771,287</b>	<b>43,053,483</b>	<b>771,287</b>	<b>771,287</b>

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>33,823,396</b>	<b>43,053,483</b>	<b>40,258,815</b>
<b>Net Capital Requirement</b>	<b>507,766</b>	<b>771,287</b>	<b>756,407</b>
<b>Accruals to cash adjustments</b>	<b>4,388</b>	<b>-126,604</b>	<b>-488,097</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	-846,521	-701,297	-490,679
New provisions and adjustments to previous provisions	-22,000	-22,000	-22,169
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	5,135
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	852,909	162,391	-
Increase (-) / Decrease (+) in creditors	-	414,302	-
Use of provisions	20,000	20,000	19,616
<b>Removal of non-voted budget items</b>	<b>-13,100,988</b>	<b>-22,265,528</b>	<b>-21,654,714</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-13,100,988	-22,265,528	-21,654,714
<b>Net Cash Requirement</b>	<b>21,234,562</b>	<b>21,432,638</b>	<b>18,872,411</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	1,164,124	1,178,140	1,091,574
<i>Less:</i>			
Administration DEL Income	-89,508	-93,222	-90,954
<b>Net Administration Costs</b>	<b>1,074,616</b>	<b>1,084,918</b>	<b>1,000,620</b>
Gross Programme Costs	33,033,574	42,208,846	39,495,390
<i>Less:</i>			
Programme DEL Income	-279,594	-250,099	-233,275
Programme AME Income	-5,200	-5,182	-3,918
Non-budget income	-200	-200	-200
<b>Net Programme Costs</b>	<b>32,748,580</b>	<b>41,953,365</b>	<b>39,257,997</b>
<b>Total Net Operating Costs</b>	<b>33,823,196</b>	<b>43,038,283</b>	<b>40,258,617</b>
<i>Of which:</i>			
Resource DEL	5,538,920	6,658,934	6,308,908
Capital DEL	-	-	1
Resource AME	28,284,476	36,379,549	33,949,908
Capital AME	-	-	-
Non-budget	-200	-200	-200
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-1
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200	200	200
Other adjustments	-	15,000	-1
<b>Total Resource Budget</b>	<b>33,823,396</b>	<b>43,053,483</b>	<b>40,258,815</b>
<i>Of which:</i>			
Resource DEL	5,558,920	6,693,934	6,328,523
Resource AME	28,264,476	36,359,549	33,930,292
<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>33,823,396</b>	<b>43,053,483</b>	<b>40,258,815</b>

## PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A: HMRC Administration			
Sales of Goods and Services	-89,508	-93,222	-90,040
Other Income	-	-	-914
<b>Total Sales of Goods and Services</b>	<b>-89,508</b>	<b>-93,222</b>	<b>-90,040</b>
<b>Total Other Income</b>	<b>-</b>	<b>-</b>	<b>-914</b>
<b>Total Administration</b>	<b>-89,508</b>	<b>-93,222</b>	<b>-90,954</b>
<b>Programme</b>			
A: HMRC Administration			
Sales of Goods and Services	-216,477	-193,165	-182,183
Other Income	-	-	-3,958
B: VOA Administration			
Sales of Goods and Services	-63,117	-56,934	-45,804
Other Income	-	-	-1,330
<b>Total Sales of Goods and Services</b>	<b>-279,594</b>	<b>-250,099</b>	<b>-227,987</b>
<b>Total Other Income</b>	<b>-</b>	<b>-</b>	<b>-5,288</b>
<b>Total Programme</b>	<b>-279,594</b>	<b>-250,099</b>	<b>-233,275</b>
<b>Total Voted Resource DEL</b>	<b>-369,102</b>	<b>-343,321</b>	<b>-324,229</b>
<b>Voted Resource AME</b>			
<b>Programme</b>			
K: VOA - Payments of rates to LAs on behalf of certain bodies			
Sales of Goods and Services	-5,200	-5,182	-3,918
<b>Total Sales of Goods and Services</b>	<b>-5,200</b>	<b>-5,182</b>	<b>-3,918</b>
<b>Total Programme</b>	<b>-5,200</b>	<b>-5,182</b>	<b>-3,918</b>
<b>Total Voted Resource AME</b>	<b>-5,200</b>	<b>-5,182</b>	<b>-3,918</b>
<b>Total Voted Resource Income</b>	<b>-374,302</b>	<b>-348,503</b>	<b>-328,147</b>
<b>Voted Capital DEL</b>			
<b>Programme</b>			
A: HMRC Administration			
Sales of Assets	-16,651	-151,801	-91,446
B: VOA Administration			
Sales of Assets	-	-1,200	-
<b>Total Sales of Assets</b>	<b>-16,651</b>	<b>-153,001</b>	<b>-91,446</b>
<b>Total Programme</b>	<b>-16,651</b>	<b>-153,001</b>	<b>-91,446</b>
<b>Total Voted Capital DEL</b>	<b>-16,651</b>	<b>-153,001</b>	<b>-91,446</b>
<b>Total Voted Capital Income</b>	<b>-16,651</b>	<b>-153,001</b>	<b>-91,446</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

	2024-25 Plans		2023-24 Plans		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-200	-200	-200	-200	-200	-200
<b>Total</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

£'000

	2024-25 Plans		2023-24 Provisions		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Bank Interest and Compensation	-200	-200	-200	-200	-200	-200
<b>Total</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>



**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:** Jim Harra

**Executive Agency Accounting Officers:**

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

**PART III: NOTE J - STAFF BENEFITS**

For the financial year 2024-25, 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 £25 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 completes 40 or 50 years total service, they're entitled to a 'gift' to the value of £40. Note that the gift cannot be in the form of gift tokens/vouchers or any other form of money.

Childcare (Salary Sacrifice) Schemes are closed to new joiners but HMRC still operates a scheme for existing employees who opted into the scheme prior to its closure. This allows staff to vary their contract of employment to sacrifice part of their salary in exchange for childcare vouchers.

HMRC operates an Employee Discount Scheme, run and administered by Edenred, which provides staff access to buy discounted retail vouchers and purchase certain goods and services at a discounted rate. The cost of any items purchased is met by the employee.

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
<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.	140,000
Guaranteed costs – possible liability where appointed liquidators have been guaranteed payment of their costs with a view to recovery of outstanding tax liabilities.	700
Other – the department has a further number of contingent liabilities.	119,300
<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.	720

# HM Treasury

## INTRODUCTION

1. This Supply Estimate covers the administration and programme costs of the core Treasury, the Debt Management Office, Government Internal Audit Agency and National Infrastructure Commission.
2. Net spending by the department's Arm's Length Bodies - Office for Budget Responsibility, the UK Infrastructure Bank, IUK Investments Limited, IUK Investment Holdings Limited, HM Treasury UK Sovereign SUKUK plc, Royal Mint Advisory Committee on the design of coins, medals, seals and decorations, UK Government Investments Limited, the Royal Household, UK Asset Resolution Limited, Reclaim Fund Limited and Pool Reinsurance Company Limited.
3. Movements in the value of the Bank of England Asset Purchase Facility Fund (APF) derivative and payments to the APF. Costs and income associated with the UK exiting the European Union (EU) as per the Withdrawal Agreement. Financial stability measures and assistance to financial and non-financial institutions, businesses and individuals. The production costs of UK coinage, including manufacture, purchase of metal, storage, and distribution. Spending on Help to Buy including the ISA programme.
4. Non-voted spending in the Estimate relates to the provision of services by the Bank of England (DEL) and Royal Household pensions (AME). These payments are made under separate legislative authority and do not require authorisation in the Estimate.
5. Further details can be found in the 2022-23 Annual Report and Accounts

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	328,840,000	2,348,000	331,188,000
Capital	17,068,000	-	17,068,000
<b>Annually Managed Expenditure</b>			
Resource	51,171,752,000	4,300,000	51,176,052,000
Capital	58,188,594,000	-	58,188,594,000
<b>Total Net Budget</b>			
Resource	51,500,592,000	6,648,000	51,507,240,000
Capital	58,205,662,000	-	58,205,662,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	60,433,674,000		

Amounts required in the year ending 31 March 2025 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 and business support measures. The administration costs of the department, depreciation, and other non-cash items.

Funding for the Department's executive agencies, the UK Debt Management Office (DMO), the National Infrastructure Commission (NIC) and the Government Internal Audit Agency (GIAA).

Spending on Treasury related bodies including the Office for Budget Responsibility (OBR), the UK Infrastructure Bank (UKIB), 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 (UKGI), UK Asset Resolution Limited (UKAR) and European Bank for Reconstruction and Development (EBRD).

Income arising from:

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, financial regulators, insurance sponsorship and supervision responsibilities. Reimbursement of costs incurred on behalf of other entities.

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

**PART I: EXPENDITURE AND AMBIT (continued)**

The administration of Pool Re and other related bodies.

DMO, GIAA, NIC and UKGI for services provided to other government departments and organisations.  
Income and royalties from training.

**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. Movements in the value of the Bank of England Asset Purchase Facility Fund (APF) derivative and payments to the APF. The production costs of UK coinage, including manufacture, purchase of metal, storage, and distribution.

Help to Buy ISA. Administration of the Equitable Life Payments Scheme and the creation and use of provisions. The Royal Household, UKAR, Help to Buy (HMT) Limited, Reclaim Fund Ltd (RFL), Pool Reinsurance Company Ltd (Pool Re), the Debt Management Office and the UKIB. Costs associated with the UK exiting the European Union (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 shares and other assets. The Mortgage Guarantee Scheme (MGS).

The EU as agreed in the Withdrawal Agreement. Repayment of the UK's paid in capital from the European Investment Bank (EIB).

**HM Treasury** will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
£			
<b>Departmental Expenditure Limit</b>			
Resource	328,840,000	158,144,000	170,696,000
Capital	17,068,000	3,641,000	13,427,000
<b>Annually Managed Expenditure</b>			
Resource	51,171,752,000	20,043,779,000	31,127,973,000
Capital	58,188,594,000	30,754,694,000	27,433,900,000
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	60,433,674,000	33,198,881,000	27,234,793,000

## PART II: SUBHEAD DETAIL

	2024-25												2023-24				
	Resources						Plans						Resources		Capital		
	Administration			Programme			Total			Capital			Net		Capital		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Capital
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
<b>Departmental Expenditure Limit (DEL)</b>																	
<b>Voted expenditure</b>																	
A Core Treasury	225,656	-13,826	211,830	3,988	-4,723	-735	3,734	-	3,734	271,236	2,120						
B Debt Management Office	18,974	-2,040	16,934	-	-	-	800	-	800	18,924	800						
C Government Internal Audit Agency	49,077	-47,000	2,077	-	-	2,077	32	-	32	6,040	30						
D United Kingdom Asset Resolution Limited (Net)	5,325	-	5,325	-	-	5,325	-	-	-	5,740	-						
E Office for Budget Responsibility (Net)	4,474	-	4,474	-	-	4,474	-	-	-	5,316	-						
F IUK Investments Limited (Net)	-	-	-	-	-	-	1	-	1	-	1						
G IUK Investments Holdings Limited (Net)	-	-	-	-	-	-	1	-	1	-	1						
H HM Treasury UK Sovereign SUKUK plc (Net)	-	-	-	1	-	1	-	-	-	-	-						
I Royal Mint Advisory Committee on the design of coins (Net)	1	-	1	-	-	1	-	-	-	-	-						
J Departmental Unallocated Provision	2,500	-	2,500	-	-	2,500	-	-	-	-	-						
K National Infrastructure Commission	5,306	-	5,306	-	-	5,306	700	-	700	5,200	700						
L UK Government Investments Limited (Net)	11,727	-	11,727	-	-	11,727	-	-	-	21,178	3,600						
M UK Infrastructure Bank (Net)	69,400	-	69,400	-	-	69,400	11,800	-	11,800	58,562	-						
Office of Tax Simplification	-	-	-	-	-	-	-	-	-	1	-						
<b>Total voted DEL</b>	<b>392,440</b>	<b>-62,866</b>	<b>329,574</b>	<b>3,989</b>	<b>-4,723</b>	<b>-734</b>	<b>17,068</b>	<b>-</b>	<b>17,068</b>	<b>392,199</b>	<b>7,252</b>						
<b>Non-voted expenditure</b>																	
N Banking and gilts registration services	-	-	-	17,006	-14,658	2,348	-	-	-	-	-						
<b>Total non-voted DEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,006</b>	<b>-14,658</b>	<b>2,348</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,710</b>	<b>-</b>						
<b>Total DEL</b>	<b>392,440</b>	<b>-62,866</b>	<b>329,574</b>	<b>20,995</b>	<b>-19,381</b>	<b>1,614</b>	<b>17,068</b>	<b>-</b>	<b>17,068</b>	<b>394,909</b>	<b>7,252</b>						
<b>Annually Managed Expenditure (AME)</b>																	
<b>Voted expenditure</b>																	
O Core Treasury (AME)	-	-	-	500	-12,400	-11,900	-	-	-	-	-						
P Debt Management Office	-	-	-	5,730	-1,750	3,980	-	-	-	-	-						

## PART II: SUBHEAD DETAIL (continued)

	2024-25											2023-24					
	Plans											Plans					
	Resources			Programme			Capital			Resources			Capital				
	Administration			Total			Gross			Income			Net				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Q UK circulating coinage	-	-	-	13,700	-1,200	12,500	-	-	-	-	-	-	-	-	13,500	-	-
R Assistance to financial institutions, businesses and individuals	-	-	-	51,300,000	-	51,300,000	54,000,000	-	54,000,000	-	54,000,000	62,806,432	-	44,548,944	-	-	-
S Royal Household (Net)	-	-	-	89,757	-	89,757	5,586	-	5,586	-	5,586	91,946	-	2,851	-	-	-
T UK Asset Resolution Limited (Net)	-	-	-	31,639	-	31,639	-	-	-	-	-	23,929	-	-	-	-	-
U Help to Buy schemes	-	-	-	7,496	-	7,496	144,000	-	144,000	-	144,000	5,688	-	150,000	-	-	-
V EU Withdrawal Agreement Financial Settlement	-	-	-	-	-	-	-	-	-260,715	-	-260,715	597,000	-	-260,000	-	-	-
W Reclaim Fund Ltd (Net)	-	-	-	-27,550	-	-27,550	124,134	-	124,134	-	124,134	-42,233	-	-60,000	-	-	-
X UK Infrastructure Bank (Net)	-	-	-	-16,092	-	-16,092	4,324,512	-	4,324,512	-	4,324,512	45,400	-	1,200,000	-	-	-
Y Pool Reinsurance Company Limited (Net)	-	-	-	-218,079	-	-218,079	-148,923	-	-148,923	-	-148,923	-154,325	-	125,000	-	-	-
Z Provisions	-	-	-	1	-	1	-	-	-	-	-	511,438	-	-	-	-	-
Royal Mint dividend	-	-	-	-	-	-	-	-	-	-	-	-4,432	-	-	-	-	-
Sale of shares	-	-	-	-	-	-	-	-	-	-	-	-	-	-1,422,391	-	-	-
Help to Buy (HMT) Limited (Net)	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-
<b>Total voted AME</b>	-	-	-	<b>51,187,102</b>	<b>-15,350</b>	<b>51,171,752</b>	<b>58,449,309</b>	<b>-260,715</b>	<b>58,188,594</b>	<b>-260,715</b>	<b>58,188,594</b>	<b>63,889,250</b>	<b>44,284,404</b>	<b>44,284,404</b>	<b>63,889,250</b>	<b>44,284,404</b>	<b>44,284,404</b>
<b>Non-voted expenditure</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AA Royal Household Pensions	-	-	-	4,300	-	4,300	4,300	-	4,300	-	4,300	4,080	-	-	-	-	-
<b>Total non-voted AME</b>	-	-	-	<b>4,300</b>	-	<b>4,300</b>	<b>4,300</b>	-	<b>4,300</b>	-	<b>4,300</b>	<b>4,080</b>	-	-	-	-	-
<b>Total AME</b>	-	-	-	<b>51,191,402</b>	<b>-15,350</b>	<b>51,176,052</b>	<b>58,449,309</b>	<b>-260,715</b>	<b>58,188,594</b>	<b>-260,715</b>	<b>58,188,594</b>	<b>63,893,330</b>	<b>44,284,404</b>	<b>44,284,404</b>	<b>63,893,330</b>	<b>44,284,404</b>	<b>44,284,404</b>
<b>Voted expenditure</b>	<b>392,440</b>	<b>-62,866</b>	<b>329,574</b>	<b>51,191,091</b>	<b>-20,073</b>	<b>51,171,018</b>	<b>58,466,377</b>	<b>-260,715</b>	<b>58,205,662</b>	<b>-260,715</b>	<b>58,205,662</b>	<b>64,281,449</b>	<b>44,291,656</b>	<b>44,291,656</b>	<b>64,281,449</b>	<b>44,291,656</b>	<b>44,291,656</b>
<b>Non-voted expenditure</b>	-	-	-	<b>21,306</b>	<b>-14,658</b>	<b>6,648</b>	-	-	-	-	-	<b>6,790</b>	-	-	<b>6,790</b>	-	-
<b>Total for Estimate</b>	<b>392,440</b>	<b>-62,866</b>	<b>329,574</b>	<b>51,212,397</b>	<b>-34,731</b>	<b>51,177,666</b>	<b>58,466,377</b>	<b>-260,715</b>	<b>58,205,662</b>	<b>-260,715</b>	<b>58,205,662</b>	<b>64,288,239</b>	<b>44,291,656</b>	<b>44,291,656</b>	<b>64,288,239</b>	<b>44,291,656</b>	<b>44,291,656</b>



## PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>51,507,240</b>	<b>64,288,239</b>	<b>132,786,690</b>
<b>Net Capital Requirement</b>	<b>58,205,662</b>	<b>44,291,656</b>	<b>3,090,627</b>
<b>Accruals to cash adjustments</b>	<b>-49,272,580</b>	<b>-56,175,475</b>	<b>-125,467,004</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-4,267,714	-1,326,969	-378,660
Add cash grant-in-aid	4,541,652	1,446,925	165,158
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-51,309,317	-63,011,793	-136,612,742
New provisions and adjustments to previous provisions	-1	-1,108,438	3,071,307
Departmental Unallocated Provision	-2,500	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200	-200	-408
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	1,928
Increase (+) / Decrease (-) in debtors	-	-	-1,062,509
Increase (-) / Decrease (+) in creditors	-	-	315,192
Use of provisions	1,765,500	7,825,000	9,033,730
<b>Removal of non-voted budget items</b>	<b>-6,648</b>	<b>-6,790</b>	<b>-6,410</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-6,648	-6,790	-6,410
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>60,433,674</b>	<b>52,397,630</b>	<b>10,403,903</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
Gross Administration Costs	389,940	415,385	359,362
<i>Less:</i>			
Administration DEL Income	-62,866	-57,587	-50,117
<b>Net Administration Costs</b>	<b>327,074</b>	<b>357,798</b>	<b>309,245</b>
Gross Programme Costs	105,356,397	108,861,659	139,079,583
<i>Less:</i>			
Programme DEL Income	-19,381	-20,725	-21,248
Programme AME Income	-15,350	-211,549	-1,432,611
Non-budget income	-200,000	-200,000	-233,400
<b>Net Programme Costs</b>	<b>105,121,666</b>	<b>108,429,385</b>	<b>137,392,324</b>
<b>Total Net Operating Costs</b>	<b>105,448,740</b>	<b>108,787,183</b>	<b>137,701,569</b>
<i>Of which:</i>			
Resource DEL	328,688	394,909	306,898
Capital DEL	-	-	423
Resource AME	51,176,052	63,893,330	132,479,792
Capital AME	54,144,000	44,698,944	5,147,856
Non-budget	-200,000	-200,000	-233,400
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	2,500	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-54,144,000	-44,698,944	-5,148,279
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200,000	200,000	227,967
Other adjustments	-	-	5,433
<b>Total Resource Budget</b>	<b>51,507,240</b>	<b>64,288,239</b>	<b>132,786,690</b>
<i>Of which:</i>			
Resource DEL	331,188	394,909	306,898
Resource AME	51,176,052	63,893,330	132,479,792
<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>51,507,240</b>	<b>64,288,239</b>	<b>132,786,690</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A Core Treasury			
Sales of Goods and Services	-13,826	-10,250	-
Other Income	-	-	-8,186
B Debt Management Office			
Sales of Goods and Services	-2,040	-1,580	-2,924
Other Income	-	-	-8
C Government Internal Audit Agency			
Sales of Goods and Services	-47,000	-45,757	-38,850
Other Income	-	-	-114
K National Infrastructure Commission			
Other Income	-	-	-35
<b>Total Sales of Goods and Services</b>	<b>-62,866</b>	<b>-57,587</b>	<b>-41,774</b>
<b>Total Other Income</b>	<b>-</b>	<b>-</b>	<b>-8,343</b>
<b>Total Administration</b>	<b>-62,866</b>	<b>-57,587</b>	<b>-50,117</b>
<b>Programme</b>			
A Core Treasury			
Sales of Goods and Services	-4,723	-5,608	-
Other Income	-	-	-7,508
B Debt Management Office			
Sales of Goods and Services	-	-	1,350
Other Income	-	-	-1,350
<b>Total Sales of Goods and Services</b>	<b>-4,723</b>	<b>-5,608</b>	<b>1,350</b>
<b>Total Other Income</b>	<b>-</b>	<b>-</b>	<b>-8,858</b>
<b>Total Programme</b>	<b>-4,723</b>	<b>-5,608</b>	<b>-7,508</b>
<b>Total Voted Resource DEL</b>	<b>-67,589</b>	<b>-63,195</b>	<b>-57,625</b>
<b>Voted Resource AME</b>			
<b>Programme</b>			
O Core Treasury (AME)			
Sales of Goods and Services	-12,400	-10,000	180
Other Income	-	-	-9,868
P Debt Management Office			
Sales of Goods and Services	-1,750	-1,854	-1,856
Q UK circulating coinage			
Sales of Goods and Services	-1,200	-1,275	-1,338
<i>Royal Mint dividend</i>			
Interest and Dividends	-	-4,432	-6,158
R Assistance to financial institutions, businesses and individuals			
Sales of Goods and Services	-	-4,000	-
Interest and Dividends	-	-189,568	-1,413,210
<b>Total Sales of Goods and Services</b>	<b>-15,350</b>	<b>-17,129</b>	<b>-3,014</b>
<b>Total Interest and Dividends</b>	<b>-</b>	<b>-194,000</b>	<b>-1,419,368</b>
<b>Total Other Income</b>	<b>-</b>	<b>-</b>	<b>-9,868</b>
<b>Total Programme</b>	<b>-15,350</b>	<b>-211,129</b>	<b>-1,432,250</b>
<b>Total Voted Resource AME</b>	<b>-15,350</b>	<b>-211,129</b>	<b>-1,432,250</b>
<b>Total Voted Resource Income</b>	<b>-82,939</b>	<b>-274,324</b>	<b>-1,489,875</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME (continued)**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Capital DEL Programme</b>			
A Core Treasury			
Sales of Assets	-	-	-62
<b>Total Sales of Assets</b>	-	-	-62
<b>Total Programme</b>	-	-	-62
<b>Total Voted Capital DEL</b>	-	-	-62
<b>Voted Capital AME Programme</b>			
Sale of shares			
Other Income	-	-1,422,391	-2,146,454
R Assistance to financial institutions, businesses and individuals			
Repayments	-	-	-347
V EU Withdrawal Agreement Financial Settlement			
Other Income	-	-	-258,934
Repayments	-260,715	-260,000	-
<b>Total Other Income</b>	-	-1,422,391	-2,405,388
<b>Total Repayments</b>	-260,715	-260,000	-347
<b>Total Programme</b>	-260,715	-1,682,391	-2,405,735
<b>Total Voted Capital AME</b>	-260,715	-1,682,391	-2,405,735
<b>Total Voted Capital Income</b>	-260,715	-1,682,391	-2,405,797

**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

	2024-25 Plans		2023-24 Plans		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-200,000	-200,000	-200,000	-191,111	-227,967	-4,478,927
<b>Total</b>	<b>-200,000</b>	<b>-200,000</b>	<b>-200,000</b>	<b>-191,111</b>	<b>-227,967</b>	<b>-4,478,927</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

	2024-25 Plans		2023-24 Plans		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Pool Re insurance premiums	-200,000	-200,000	-200,000	-190,000	-227,967	-233,400
Repayment of Business Rates Relief	-	-	-	-1,111	-	-53,716
BEAPFF	-	-	-	-	-	-4,191,743
Miscellaneous receipts	-	-	-	-	-	-68
<b>Total</b>	<b>-200,000</b>	<b>-200,000</b>	<b>-200,000</b>	<b>-191,111</b>	<b>-227,967</b>	<b>-4,478,927</b>

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:** James Bowler

**Executive Agency Accounting Officers:**

Sir Robert Stheeman	UK Debt Management Office
Harriet Aldridge	Government Internal Audit Agency
James Heath	National Infrastructure Commission

**ALB Accounting Officers:**

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
Sir Michael Stevens	The Royal Household Sovereign Grant
John Tattersall	United Kingdom Asset Resolution Limited
Conrad Smewing	IUK Investments Limited
Conrad Smewing	IUK Investments Holdings Limited
Kripali Manek	HM Treasury UK Sovereign SUKUK plc
Adrian Smith	Reclaim Fund Limited
Tom Clementi	Pool Reinsurance Company Limited

**PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)**

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
D	UK Asset Resolution Limited	5,325	-	36,964
E	Office for Budget Responsibility	4,474	-	4,474
F	IUK Investments Limited	-	1	-
G	IUK Investments Holdings Limited	-	1	-
H	HM Treasury UK Sovereign SUKUK plc	1	-	-
I	Royal Mint Advisory Committee on the design of coins	1	-	-
L	United Kingdom Government Investments Limited	11,727	-	15,251
M	UK Infrastructure Bank	69,400	11,800	4,398,663
S	Royal Household	89,757	5,586	86,300
T	UK Asset Resolution Limited	31,639	-	-
W	Reclaim Fund Ltd	-27,550	124,134	-
X	UK Infrastructure Bank	-16,092	4,324,512	-
Y	Pool Reinsurance Company Limited	-218,079	-148,923	-
<b>Total</b>		<b>-49,397</b>	<b>4,317,111</b>	<b>4,541,652</b>

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
1. HM Treasury has provided indemnities for the directors of UK Infrastructure Bank Limited, IUK Investments Limited, IUK Investments Holdings Limited, HM Treasury Sovereign SUKUK plc and UK Government Investments Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
2. HM Treasury authorised the Bank of England (January 2009) 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.	Unquantifiable up to 750,900,000
3. Agreement via the financial framework to recapitalise the Bank of England in the event of a major capital loss (announced June 2018) leads to an unquantifiable contingent liability.	Unquantifiable
4. 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. Maximum potential liabilities under this intervention are considered unquantifiable.	Unquantifiable
5. HM 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 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 these agreements. The maximum potential liability under this scheme cannot be quantified at present.	Unquantifiable
6. HM Treasury provides a guarantee for the No-interest Loan Scheme (announced 31 March 2021). The maximum amount to be paid under the contingent liability is £10m.	10,000
7. The Royal Mint Trading Fund has a Memorandum of Understanding (MOU) arrangement that provides a financing facility (upper limit £36m) subject to demand. Parliamentary authority limits the overall amount of public money available to the Royal Mint at £50m. If the Royal Mint Trading Fund was unable to meet this commitment the NLF funding conditions dictate that the amount outstanding would have to be met from within HM Treasury's DEL.	Up to 36,000
8. HM Treasury indemnifies the Cabinet Office in the event that the Royal Mint fail to make payments to the civil service pension scheme.	Unquantifiable
9. 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 HM Treasury as shareholder.	Unquantifiable



**PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)**

Nature of liability	£'000
10. The UK's investment in the Asian Infrastructure Investment Bank (AIIB) is in the form of 20% paid-in capital and 80% callable capital. A remote contingent liability arises in relation to the US\$2.4bn (approximately £2.0bn) of callable capital.	Unquantifiable up to \$2.4bn (liability subject to US\$ exchange rate)
11. The UK's investment in the European Bank for Reconstruction and Development (EBRD) is in the form of 20.9% paid-in capital and 79.1% callable capital. A remote contingent liability arises in relation to the €2.0bn (approximately £1.8bn) of callable capital.	Unquantifiable up to €2.0bn (liability subject to € exchange rate)
12. HM Treasury has a remote contingent liability valued at £32.2bn in respect of the UK's liability to the European Investment Bank (EIB).	32,200,000
13. HM Treasury has a contingent liability for the possible crystallisation of obligations to the EU for legal cases around the EU Budget and financial interests where facts forming the subject occurred before 31 December 2020. The UK share of these disclosed items is estimated at 31 March 2023 to be £338m.	338,000
14. Guarantee for the Mortgage Guarantee Scheme. In the event of a borrower defaulting on their mortgage under the scheme, HM Treasury would be liable for a portion of net losses suffered following the sale of the property. A maximum contingent liability of £3.2bn	Up to 3,200,000
15. The Chancellor of the Exchequer and Chief Secretary to the HM 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.	Up to 577,000
16. HM Treasury has an agreement with the UK Investment Bank to act as sovereign guarantor for guarantee products issued up to £10bn, capped at £2.5bn in any given year.	Up to 240,000
17. Possible crystallisation of market standard warranties in association with the sale of the UKAR Bradford and Bingley and NRAM loan book assets:	Up to 11,400,000
(i) to Prudential plc (March 2017 announcement) certain fundamental market standard warranties. The maximum potential liability is capped at the value of the sale proceeds of £11.4bn	Up to 195,000
(ii) to Rothesay Life (September 2018 announcement) certain fundamental market standard warranties. The maximum potential liability is capped at £195m	Up to 4,900,000 and
(iii) market standard intermediate warranties, issued by UKAR and backed by HM Treasury. The maximum potential liability is capped at £4.96bn	60,000
18. 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

**PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)**

Nature of liability	£'000
19. Possible crystallisation of certain warranties and indemnities given as part of the sale of Bradford and Bingley and NRAM and remaining mortgage and loan portfolios to Citibank and Davidson Kempner, with financing provided by PIMCO. The total consideration for this sale for the Exchequer was £5.2bn.	Up to 4,800,000
The remote contingent liability includes certain remote fundamental market-standard warranties in relation to the sale, capped at 100% of the final sale price, giving a maximum liability of £4.8bn. In addition the following were also provided in respect of:	
a) The loan sale	
(i). market standard intermediate warranties, capped at 20% of final sale price, giving a maximum liability of £960m	960,000
(ii). broker commission warranty, capped at 100% of the principal balance of the loans, or £4.8bn	4,800,000
(iii). fundamental warranties, capped at the value attributed to the written-off debt portfolio (£28m)	28,000
b) The share sale	
(i). tax covenant covering historic tax liabilities and certain risks associated with the transaction on 26 February and is called at 100% of the purchase price of the shares, giving a maximum liability of c.£290m	Up to 290,000
c) The share sale - provided by UKAR but create contingent liabilities as they are backed by HM Treasury	
(i). other warranties (£28m)	Up to 28,000
ii). other miscellaneous indemnities amounting to an aggregate cap of £290m	29,000
20. HM Treasury has guaranteed indemnities provided by UK Asset Resolution (UKAR), NRAM Ltd (formerly plc) and Bradford and Bingley for its directors against liabilities and losses in the course of their actions whilst the entities were 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
21. HM Treasury has guaranteed to pay or procure the payment of any benefit amount which falls due for the remaining section of the Bradford and Bingley Pension Scheme should there be insufficient assets to make the payments.	Unquantifiable
22. The Dormant Bank and Building Society Accounts Act 2008 ensures that the right of account holders to reclaim their money and is protected in perpetuity by transferring the individual's claim against the bank or building society to RFL.	Up to 1,188,339
23. HM Treasury provided BlackRock Investment Management (UK) Ltd. with a capped £3m indemnity. The indemnity covers the risk that BlackRock could become liable to third parties for claims made in the context of their engagement related to the Bounce Back Loan Scheme.	Unquantifiable up to 3,000

**PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)**

Nature of liability	£'000
24. 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
25. HM Treasury carries a contingent liability for the risks associated with the Pool Re and Pool Re (Nuclear) reinsurance activity. These arrangements are given statutory authority under the Reinsurance (Acts of Terrorism) Act 1993.	Unquantifiable
26. 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

# Cabinet Office

## INTRODUCTION

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

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	961,383,000	-	961,383,000
Capital	395,252,000	-	395,252,000
<b>Annually Managed Expenditure</b>			
Resource	216,300,000	-	216,300,000
Capital	30,000,000	-	30,000,000
<b>Total Net Budget</b>			
Resource	1,177,683,000	-	1,177,683,000
Capital	425,252,000	-	425,252,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>1,726,835,000</b>		

Amounts required in the year ending 31 March 2025 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, Commission for Equality and Human Rights and the Infected Blood Compensation Authority.

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.

Payment of recovered fraud into the Consolidated Fund; disbursement of fraud recovery and Asset Recovery Incentivisation Scheme (ARIS) payments to government departments and public bodies, return of seized funds and assets, fraud debt management, expenditure consequential to action by Cabinet Office against fraud occurring in any government department and public body.

**PART I: EXPENDITURE AND AMBIT (*continued*)**

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

Income arising from:

Royalties, dividends, interest receivable, income from the European Union (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 or external organisations, 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.

Recovery of fraudulently obtained funds and assets through use of civil recovery and criminal powers; participation in the Asset Recovery Incentivisation Scheme (ARIS), fraud debt management, interest on seized funds.

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

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

Payments by the Infected Blood Compensation Authority, provisions for early departures, dilapidations, onerous contracts, revaluation of assets, expected credit losses, and depreciation on donated assets, impairments and associated non-cash items in AME.

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

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	961,383,000	427,424,000	<b>533,959,000</b>
Capital	395,252,000	164,626,000	<b>230,626,000</b>
<b>Annually Managed Expenditure</b>			
Resource	216,300,000	121,711,000	<b>94,589,000</b>
Capital	30,000,000	-	<b>30,000,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,726,835,000</b>	<b>664,685,000</b>	<b>1,062,150,000</b>

## PART II: SUBHEAD DETAIL

	2024-25											2023-24										
	Plans											Plans										
	Resources						Capital					Resources			Capital							
	Administration			Programme			Total		Gross			Income		Net		Gross			Income		Net	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
<b>Departmental Expenditure Limit (DEL)</b>																						
<b>Voted expenditure</b>																						
A	-	-	-	6,794	-	6,794	-	-	-	-	6,794	-	-	-	-	-	-	-	-	-	18,603	-
A Seize the opportunities of Brexit, through creating the world's most effective border to increase UK prosperity and enhance security																						
B	33,998	-2,387	31,611	155,550	-137,328	18,222	18,805	-	18,805	-	18,805	-	-	-	-	-	-	-	-	-	41,241	20,468
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.																						
C	10,504	-	10,504	5,112	-	5,112	-	-	-	-	15,616	-	-	-	-	-	-	-	-	-	19,167	-
C Advance equality of opportunity across the UK.																						
D	1,159,363	-860,720	298,643	295,796	-83,743	212,053	62,169	-	62,169	-	62,169	-	-	-	-	-	-	-	-	-	405,970	85,338
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.																						
E	104,768	-390	104,378	159,790	-	159,790	25,282	-	25,282	-	25,282	-	-	-	-	-	-	-	-	-	405,515	18,199
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities																						
F	839,491	-770,923	68,568	-	-	-	261,046	-	261,046	-	261,046	-	-	-	-	-	-	-	-	-	184,037	523,210
F Executive Agency - Government Property Agency																						
G	40,408	-	40,408	5,300	-	5,300	27,950	-	27,950	-	27,950	-	-	-	-	-	-	-	-	-	20,571	800
G Arm's Length Bodies (net)																						
<b>Total voted DEL</b>	<b>2,188,532</b>	<b>-1,634,420</b>	<b>554,112</b>	<b>628,342</b>	<b>-221,071</b>	<b>407,271</b>	<b>395,252</b>	<b>-</b>	<b>395,252</b>	<b>-</b>	<b>395,252</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,095,104</b>	<b>648,015</b>
<b>Total DEL</b>	<b>2,188,532</b>	<b>-1,634,420</b>	<b>554,112</b>	<b>628,342</b>	<b>-221,071</b>	<b>407,271</b>	<b>395,252</b>	<b>-</b>	<b>395,252</b>	<b>-</b>	<b>395,252</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,095,104</b>	<b>648,015</b>

## PART II: SUBHEAD DETAIL (continued)

	2024-25										2023-24			
	Resources					Programme					Plans			
	Administration					Total					Capital			
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Resources	Capital
1	2	3	4	5	6	7	8	9	10	11	12			
<b>Annually Managed Expenditure (AME)</b>														
<b>Voted expenditure</b>														
H Cabinet Office AME	-	-	-	300	-	300	-	-	-	-	-	-	25,468	50
I Executive Agency - Government Property Agency - AME	-	-	-	216,000	-	216,000	30,000	-	30,000	-	-	-	271,500	30,000
<b>Total voted AME</b>	-	-	-	<b>216,300</b>	-	<b>216,300</b>	<b>30,000</b>	-	<b>30,000</b>	-	-	-	<b>296,968</b>	<b>30,050</b>
<b>Total AME</b>	-	-	-	<b>216,300</b>	-	<b>216,300</b>	<b>30,000</b>	-	<b>30,000</b>	-	-	-	<b>296,968</b>	<b>30,050</b>
<b>Voted expenditure</b>	<b>2,188,532</b>	<b>-1,634,420</b>	<b>554,112</b>	<b>844,642</b>	<b>-221,071</b>	<b>623,571</b>	<b>425,252</b>	-	<b>425,252</b>	-	-	-	<b>1,392,072</b>	<b>678,065</b>
<b>Non-voted expenditure</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total for Estimate</b>	<b>2,188,532</b>	<b>-1,634,420</b>	<b>554,112</b>	<b>844,642</b>	<b>-221,071</b>	<b>623,571</b>	<b>425,252</b>	-	<b>425,252</b>	-	-	-	<b>1,392,072</b>	<b>678,065</b>



**PART II: RESOURCE TO CASH RECONCILIATION**

£'000

	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>1,177,683</b>	<b>1,392,072</b>	<b>886,538</b>
<b>Net Capital Requirement</b>	<b>425,252</b>	<b>678,065</b>	<b>424,337</b>
<b>Accruals to cash adjustments</b>	<b>123,900</b>	<b>148,681</b>	<b>-181,603</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-75,958	-21,421	-
Add cash grant-in-aid	75,958	21,418	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-276,100	-404,972	-182,705
New provisions and adjustments to previous provisions	-20,000	-73,344	-928
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	2,030
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	60,000	236,000	-
Increase (-) / Decrease (+) in creditors	360,000	391,000	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>70</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	70
<b>Net Cash Requirement</b>	<b>1,726,835</b>	<b>2,218,818</b>	<b>1,129,342</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
Gross Administration Costs	2,188,532	1,876,425	1,308,826
<i>Less:</i>			
Administration DEL Income	-1,634,420	-1,220,730	-865,689
<b>Net Administration Costs</b>	<b>554,112</b>	<b>655,695</b>	<b>443,137</b>
Gross Programme Costs	844,292	949,013	616,600
<i>Less:</i>			
Programme DEL Income	-221,071	-212,596	-197,632
Programme AME Income	-	-	-
Non-budget income	-	-196,400	-
<b>Net Programme Costs</b>	<b>623,221</b>	<b>540,017</b>	<b>418,968</b>
<b>Total Net Operating Costs</b>	<b>1,177,333</b>	<b>1,195,712</b>	<b>862,105</b>
<i>Of which:</i>			
Resource DEL	961,383	1,095,104	829,444
Capital DEL	-350	40	-24,433
Resource AME	216,300	296,968	57,094
Capital AME	-	-	-
Non-budget	-	-196,400	-
<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	350	-40	24,433
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	196,400	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>1,177,683</b>	<b>1,392,072</b>	<b>886,538</b>
<i>Of which:</i>			
Resource DEL	961,383	1,095,104	829,444
Resource AME	216,300	296,968	57,094
<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	-	-	70
Other adjustments	-	-	-70
<b>Total Resource (Estimate)</b>	<b>1,177,683</b>	<b>1,392,072</b>	<b>886,538</b>

## PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
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.			
Sales of Goods and Services	-2,387	-441	-112
Other Income	-	-3,626	-2,889
C Advance equality of opportunity across the UK.			
Other Income	-	-100	-
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.			
Sales of Goods and Services	-233,357	-219,367	-342,058
Other Income	-627,363	-204,277	-6,526
Taxation	-	-	-1,161
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities			
Sales of Goods and Services	-390	-14,228	-10,622
Other Income	-	-	-2,631
<i>Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities</i>			
Sales of Goods and Services	-	-	-4,826
Interest and Dividends	-	-	-16,000
Other Income	-	-	-969
F Executive Agency - Government Property Agency			
Sales of Goods and Services	-13,526	-	-
Interest and Dividends	-	-	-19,884
Other Income	-757,397	-778,691	-457,815
G Arm's Length Bodies (net)			
Other Grants	-	-	-91
Other Income	-	-	-105
<b>Total Sales of Goods and Services</b>	<b>-249,660</b>	<b>-234,036</b>	<b>-357,618</b>
<b>Total Interest and Dividends</b>	<b>-</b>	<b>-</b>	<b>-35,884</b>
<b>Total Other Grants</b>	<b>-</b>	<b>-</b>	<b>-91</b>
<b>Total Other Income</b>	<b>-1,384,760</b>	<b>-986,694</b>	<b>-470,935</b>
<b>Total Taxation</b>	<b>-</b>	<b>-</b>	<b>-1,161</b>
<b>Total Administration</b>	<b>-1,634,420</b>	<b>-1,220,730</b>	<b>-865,689</b>
<b>Programme</b>			
A Seize the opportunities of Brexit, through creating the world's most effective border to increase UK prosperity and enhance security			
Other Income	-	-1,000	-
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.			
Sales of Goods and Services	-137,328	-117,906	-84,361

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME (continued)**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.			
Sales of Goods and Services	-12,628	-19,579	-47,108
Interest and Dividends	-	-	-302
Other Grants	-	-	-2,488
Other Income	-71,115	-37,753	-2,345
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities			
Sales of Goods and Services	-	-529	-3,542
Other Income	-	-	-1,734
<i>Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities</i>			
Sales of Goods and Services	-	-	-2,663
Interest and Dividends	-	-	-20,000
Other Income	-	-	-25
F Executive Agency - Government Property Agency			
Other Income	-	-	-
G Arm's Length Bodies (net)			
Other Income	-	-	-48
Taxation	-	-	-206
<b>Total Sales of Goods and Services</b>	<b>-149,956</b>	<b>-138,014</b>	<b>-137,674</b>
<b>Total Interest and Dividends</b>	<b>-</b>	<b>-</b>	<b>-20,302</b>
<b>Total Other Grants</b>	<b>-</b>	<b>-</b>	<b>-2,488</b>
<b>Total Other Income</b>	<b>-71,115</b>	<b>-38,753</b>	<b>-4,152</b>
<b>Total Taxation</b>	<b>-</b>	<b>-</b>	<b>-206</b>
<b>Total Programme</b>	<b>-221,071</b>	<b>-176,767</b>	<b>-164,822</b>
<b>Total Voted Resource DEL</b>	<b>-1,855,491</b>	<b>-1,397,497</b>	<b>-1,030,511</b>
<b>Total Voted Resource Income</b>	<b>-1,855,491</b>	<b>-1,397,497</b>	<b>-1,030,511</b>
<b>Voted Capital DEL Programme</b>			
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.			
Other Grants	-	-120	-
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities			
Other Grants	-	-	-6
F Executive Agency - Government Property Agency			
Sales of Assets	-	-	-375,285
Other Grants	-	-35,709	-32,734
G Arm's Length Bodies (net)			
Sales of Assets	-	-	-126
<b>Total Sales of Assets</b>	<b>-</b>	<b>-</b>	<b>-375,411</b>
<b>Total Other Grants</b>	<b>-</b>	<b>-35,829</b>	<b>-32,740</b>
<b>Total Programme</b>	<b>-</b>	<b>-35,829</b>	<b>-408,151</b>
<b>Total Voted Capital DEL</b>	<b>-</b>	<b>-35,829</b>	<b>-408,151</b>
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-35,829</b>	<b>-408,151</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

	2024-25 Plans		2023-24 Plans		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-70	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-196,400	-196,400	-	-
<b>Total</b>	-	-	<b>-196,400</b>	<b>-196,400</b>	<b>-70</b>	<b>-</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

£'000

	2024-25 Plans		2023-24 Plans		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Miscellaneous income	-	-	-	-	-70	-
	-	-	-	-	-	-
<b>Non-Budget</b>						
Disposal of Carillion Assets	-	-	-40,750	-40,750	-	-
Disposal of UK Cloud Assets			-2,500	-2,500		
Recoveries from Crown Commercial Service			-71,000	-71,000		
Disposal of Shareholding in SSCL	-	-	-82,150	-82,150	-	-
<b>Total</b>	-	-	<b>-196,400</b>	<b>-196,400</b>	<b>-70</b>	<b>-</b>

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:** Cat Little, Chief Executive of the Civil Service and Cabinet Office Permanent Secretary

**Executive Agency Accounting Officers:**

Mark Bourgeois Chief Executive of the Government Property Agency  
Simon Tse Chief Executive of the Crown Commercial Service

**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  
David Foley Infected Blood Compensation Authority

**PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)**

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
G	Civil Service Commission	2,949	-	2,949
G	Commission for Equality and Human Rights	17,759	2,500	20,559
G	Infected Blood Compensation Authority	24,800	27,450	52,250
G	The Registrar of Consultant Lobbyists	200	-	200
H	Commission for Equality and Human Rights	300	-	-
<b>Total</b>		<b>46,008</b>	<b>29,950</b>	<b>75,958</b>

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
<p>1. Ventilator Provider: Indemnity for Ventilator Provider 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>2.UK Cloud: Indemnity for the Official Receiver 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>3. Contractual Guarantees: Commercially Sensitive 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>4. COP26 : Indemnity for United Nations Framework Convention on Climate Change In November 2021, the UK hosted the 26th Conference of Parties (COP26) on behalf of the United Nations Framework Convention on Climate Change (UNFCCC). 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>5.Life assurance scheme: CREPLAS Indemnity for trustees of the Commission for Racial Equality Pension and Life Assurance Scheme 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



**PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)**

Nature of liability	£'000
<p>6. Legal privilege: Legally Privileged, the 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
<p>7. IR35: Since April 2017 the responsibility for assessing the employment status of contingent workers has rested with the employing public sector body, who decides if engagements are inside the off-payroll working rules and are responsible for informing the fee-paying agency to allow appropriate deductions to be made. Since 2019 HMRC has been undertaking audit compliance work on our determinations for workers engaged since April 2017. The Department applied the off-payroll rules with care, however it may be liable for any tax unpaid as a result of an incorrect determination passed to the fee-paying agency. We are therefore disclosing an unquantifiable liability in respect of tax and NI that would have been paid to HMRC had the engagements been considered inside scope of IR35.</p>	Unquantifiable
<p>8. Indemnity for the Official Receiver: 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>	Unquantifiable

# Scotland Office and Office of the Advocate General

## INTRODUCTION

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

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	13,577,000	-	13,577,000
Capital	50,000	-	50,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	13,577,000	-	13,577,000
Capital	50,000	-	50,000
<b>Non-Budget Expenditure</b>	48,260,140,000		
<b>Net Cash Requirement</b>	48,273,551,000		

Amounts required in the year ending 31 March 2025 for expenditure by Scotland Office and Office of the Advocate General on:

**Departmental Expenditure Limit:**Expenditure arising from:

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

Income arising from:

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

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

Payments to the Scottish Consolidated Fund.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	13,577,000	6,106,000	<b>7,471,000</b>
Capital	50,000	23,000	<b>27,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	48,260,140,000	20,363,637,000	<b>27,896,503,000</b>
<b>Net Cash Requirement</b>	48,273,551,000	20,369,843,000	<b>27,903,708,000</b>

## PART II: SUBHEAD DETAIL

	2024-25 Plans											2023-24 Plans			
	Resources						Capital					Resources	Capital		
	Administration			Programme			Total					Net	Net	Net	
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
<b>Departmental Expenditure Limit (DEL)</b>															
<b>Voted expenditure</b>															
A Scotland Office and Office of The Advocate General	18,689	-5,525	13,164	-	-	-	50	-	50	-	-	13,810	450	-	-
B Boundary Commission For Scotland	-	-	-	413	-	413	-	-	-	-	-	413	-	-	-
<b>Total voted DEL</b>	<b>18,689</b>	<b>-5,525</b>	<b>13,164</b>	<b>413</b>	<b>-</b>	<b>413</b>	<b>50</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>14,223</b>	<b>450</b>	<b>-</b>	<b>-</b>
<b>Total DEL</b>	<b>18,689</b>	<b>-5,525</b>	<b>13,164</b>	<b>413</b>	<b>-</b>	<b>413</b>	<b>50</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>14,223</b>	<b>450</b>	<b>-</b>	<b>-</b>
<b>Non-Budget Expenditure (NBE)</b>															
<b>Voted expenditure</b>															
C Grant Payable to The Scottish Consolidated Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
D Payover of Scottish Rate of Income Tax to Scottish Consolidated Fund	-	-	-	20,305,182	-	20,305,182	-	-	-	-	-	15,392,555	-	-	-
<b>Total voted NBE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,260,140</b>	<b>-</b>	<b>48,260,140</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,525,189</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total NBE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,260,140</b>	<b>-</b>	<b>48,260,140</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,525,189</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Voted expenditure</b>	<b>18,689</b>	<b>-5,525</b>	<b>13,164</b>	<b>48,260,553</b>	<b>-</b>	<b>48,260,553</b>	<b>50</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>46,539,412</b>	<b>450</b>	<b>-</b>	<b>-</b>
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>	<b>18,689</b>	<b>-5,525</b>	<b>13,164</b>	<b>48,260,553</b>	<b>-</b>	<b>48,260,553</b>	<b>50</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>46,539,412</b>	<b>450</b>	<b>-</b>	<b>450</b>

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>48,273,717</b>	<b>46,539,412</b>	<b>47,765,117</b>
<b>Net Capital Requirement</b>	<b>50</b>	<b>450</b>	<b>35</b>
<b>Accruals to cash adjustments</b>	<b>-216</b>	<b>-229</b>	<b>-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	-593	-595	-614
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-56	-63	-63
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	433	429	-
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>48,273,551</b>	<b>46,539,633</b>	<b>47,764,475</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	18,689	19,335	15,100
<i>Less:</i>			
Administration DEL Income	-5,525	-5,525	-3,408
<b>Net Administration Costs</b>	<b>13,164</b>	<b>13,810</b>	<b>11,692</b>
Gross Programme Costs	48,260,553	46,525,602	47,753,425
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>48,260,553</b>	<b>46,525,602</b>	<b>47,753,425</b>
<b>Total Net Operating Costs</b>	<b>48,273,717</b>	<b>46,539,412</b>	<b>47,765,117</b>
<i>Of which:</i>			
Resource DEL	13,577	14,223	12,591
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	48,260,140	46,525,189	47,752,526
<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	-48,260,140	-46,525,189	-47,752,526
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>13,577</b>	<b>14,223</b>	<b>12,591</b>
<i>Of which:</i>			
Resource DEL	13,577	14,223	12,591
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	48,260,140	46,525,189	47,752,526
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>48,273,717</b>	<b>46,539,412</b>	<b>47,765,117</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A Scotland Office and Office of The Advocate General			
Sales of Goods and Services	-5,525	-5,525	-3,408
<b>Total Sales of Goods and Services</b>	<b>-5,525</b>	<b>-5,525</b>	<b>-3,408</b>
<b>Total Administration</b>	<b>-5,525</b>	<b>-5,525</b>	<b>-3,408</b>
<b>Total Voted Resource DEL</b>	<b>-5,525</b>	<b>-5,525</b>	<b>-3,408</b>
<b>Total Voted Resource Income</b>	<b>-5,525</b>	<b>-5,525</b>	<b>-3,408</b>



**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Laurence Rockey

# Wales Office

## INTRODUCTION

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

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	5,822,000	-	5,822,000
Capital	30,000	-	30,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,822,000	-	5,822,000
Capital	30,000	-	30,000
<b>Non-Budget Expenditure</b>	22,813,160,000		
<b>Net Cash Requirement</b>	22,818,920,000		

Amounts required in the year ending 31 March 2025 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.

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

Payments of a grant to the Welsh Consolidated Fund.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	5,822,000	2,600,000	3,222,000
Capital	30,000	14,000	16,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	22,813,160,000	9,641,174,000	13,171,986,000
<b>Net Cash Requirement</b>	22,818,920,000	9,643,726,000	13,175,194,000

## PART II: SUBHEAD DETAIL

	2024-25										2023-24		
	Plans										Plans		
	Resources					Capital					Resources		
	Administration		Programme			Total		Income		Net	Gross		Net
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Gross	Net	Gross	Net
<b>Departmental Expenditure Limit (DEL)</b>													
<b>Voted expenditure</b>													
A Wales Office	5,761	-	5,761	61	-	61	5,822	30	-	30	5,896	-1,016	-1,016
<b>Total voted DEL</b>	<b>5,761</b>	<b>-</b>	<b>5,761</b>	<b>61</b>	<b>-</b>	<b>61</b>	<b>5,822</b>	<b>30</b>	<b>-</b>	<b>30</b>	<b>5,896</b>	<b>-1,016</b>	<b>-1,016</b>
<b>Total DEL</b>	<b>5,761</b>	<b>-</b>	<b>5,761</b>	<b>61</b>	<b>-</b>	<b>61</b>	<b>5,822</b>	<b>30</b>	<b>-</b>	<b>30</b>	<b>5,896</b>	<b>-1,016</b>	<b>-1,016</b>
<b>Annually Managed Expenditure (AME)</b>													
<b>Voted expenditure</b>													
<i>Provisions and impairments</i>	-	-	-	-	-	-	-	-	-	-	20	-	-
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>-</b>
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>-</b>
<b>Non-Budget Expenditure (NBE)</b>													
<b>Voted expenditure</b>													
B Grant Payable to the Welsh Consolidated Fund	-	-	-	19,322,029	-	19,322,029	19,322,029	-	-	-	19,343,358	-	-
C Payover of Welsh Rates of Income Tax to Welsh Consolidated Fund	-	-	-	3,491,131	-	3,491,131	3,491,131	-	-	-	2,765,500	-	-
<b>Total voted NBE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,813,160</b>	<b>-</b>	<b>22,813,160</b>	<b>22,813,160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,108,858</b>	<b>-</b>	<b>-</b>
<b>Total NBE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,813,160</b>	<b>-</b>	<b>22,813,160</b>	<b>22,813,160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,108,858</b>	<b>-</b>	<b>-</b>
<b>Voted expenditure</b>	<b>5,761</b>	<b>-</b>	<b>5,761</b>	<b>22,813,221</b>	<b>-</b>	<b>22,813,221</b>	<b>22,818,982</b>	<b>30</b>	<b>-</b>	<b>30</b>	<b>22,114,774</b>	<b>-1,016</b>	<b>-1,016</b>
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>	<b>5,761</b>	<b>-</b>	<b>5,761</b>	<b>22,813,221</b>	<b>-</b>	<b>22,813,221</b>	<b>22,818,982</b>	<b>30</b>	<b>-</b>	<b>30</b>	<b>22,114,774</b>	<b>-1,016</b>	<b>-1,016</b>

## PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>22,818,982</b>	<b>22,114,774</b>	<b>19,692,495</b>
<b>Net Capital Requirement</b>	<b>30</b>	<b>-1,016</b>	<b>39</b>
<b>Accruals to cash adjustments</b>	<b>-92</b>	<b>889</b>	<b>-408</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	-427	-366
New provisions and adjustments to previous provisions	-	-	-
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	315	1,358	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>22,818,920</b>	<b>22,114,647</b>	<b>19,692,126</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	5,761	5,835	5,080
<i>Less:</i>			
Administration DEL Income	-	-	-99
<b>Net Administration Costs</b>	<b>5,761</b>	<b>5,835</b>	<b>4,981</b>
Gross Programme Costs	22,813,221	22,108,939	19,687,514
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-51,000	-49,000	-49,000
<b>Net Programme Costs</b>	<b>22,762,221</b>	<b>22,059,939</b>	<b>19,638,514</b>
<b>Total Net Operating Costs</b>	<b>22,767,982</b>	<b>22,065,774</b>	<b>19,643,495</b>
<i>Of which:</i>			
Resource DEL	5,822	5,896	5,372
Capital DEL	-	-	-
Resource AME	-	20	-
Capital AME	-	-	-
Non-budget	22,762,160	22,059,858	19,638,123
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-22,813,160	-22,108,858	-19,687,123
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	51,000	49,000	49,000
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>5,822</b>	<b>5,916</b>	<b>5,372</b>
<i>Of which:</i>			
Resource DEL	5,822	5,896	5,372
Resource AME	-	20	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	22,813,160	22,108,858	19,687,123
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>22,818,982</b>	<b>22,114,774</b>	<b>19,692,495</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A Wales Office			
Other Income	-	-	-99
<b>Total Other Income</b>	-	-	-99
<b>Total Administration</b>	-	-	-99
<b>Total Voted Resource DEL</b>	-	-	-99
<b>Total Voted Resource Income</b>	-	-	-99

**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

	2024-25		2023-24		2022-23	
	Plans		Plans		Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-51,000	-51,000	-49,000	-49,000	-49,000	-49,000
<b>Total</b>	<b>-51,000</b>	<b>-51,000</b>	<b>-49,000</b>	<b>-49,000</b>	<b>-49,000</b>	<b>-49,000</b>

**DETAILED DESCRIPTION OF CFER SOURCES**

£'000

	2024-25		2023-24		2022-23	
	Plans		Provisions		Outturn	
	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.	-51,000	-51,000	-49,000	-49,000	-49,000	-49,000
<b>Total</b>	<b>-51,000</b>	<b>-51,000</b>	<b>-49,000</b>	<b>-49,000</b>	<b>-49,000</b>	<b>-49,000</b>



**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Glynne Jones

# Northern Ireland Office

## INTRODUCTION

1. The Northern Ireland Office supports the Secretary of State for Northern Ireland in delivering the Government's strategic priorities for Northern Ireland.
2. The Northern Ireland Office is a ministerial department, supported by a number of agencies and public bodies including the Northern Ireland Human Rights Commission, the Parades Commission for Northern Ireland, the Independent Reporting Commission and the Independent Commission for Reconciliation and Information Recovery.
3. The Estimate provides for the costs of the Northern Ireland Office and its associated bodies, the salaries of the Secretary of State for Northern Ireland, his Ministers, and a grant to the Northern Ireland Consolidated Fund. It provides for the oversight of the effective operation of the devolution settlement in Northern Ireland and the representation of Northern Ireland interests within the UK Government.
4. Authorisation of expenditure by the Northern Ireland Executive is the responsibility of the Northern Ireland Assembly.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	47,989,000	7,775,000	55,764,000
Capital	2,055,000	-	2,055,000
<b>Annually Managed Expenditure</b>			
Resource	6,201,000	-	6,201,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	54,190,000	7,775,000	61,965,000
Capital	2,055,000	-	2,055,000
<b>Non-Budget Expenditure</b>	23,933,312,000		
<b>Net Cash Requirement</b>	24,090,203,000		

Amounts required in the year ending 31 March 2025 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. Commissions or Reviews arising from the Northern Ireland Troubles (Legacy and Reconciliation) Act 2023, including the work of the Independent Commission for Reconciliation and Information Recovery.

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 Northern Ireland Office estate. Contributions from third parties to fund grant programmes and monies from other departments to fund projects in Northern Ireland.

**PART I: EXPENDITURE AND AMBIT (continued)****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 European Union funds.

**Northern Ireland Office** will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
<b>Departmental Expenditure Limit</b>			
Resource	47,989,000	18,652,000	<b>29,337,000</b>
Capital	2,055,000	1,487,000	<b>568,000</b>
<b>Annually Managed Expenditure</b>			
Resource	6,201,000	-	<b>6,201,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	23,933,312,000	10,061,978,000	<b>13,871,334,000</b>
<b>Net Cash Requirement</b>	24,090,203,000	10,222,052,000	<b>13,868,151,000</b>

## PART II: SUBHEAD DETAIL

	2024-25												2023-24		
	Resources						Plans						Plans		
	Administration			Programme			Capital			Resources			Capital		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12	11	12	12	
<b>Departmental Expenditure Limit (DEL)</b>															
<b>Voted expenditure</b>															
A Northern Ireland Office	26,722	-6,500	20,222	13,956	-275	13,681	33,903	430	-	430	35,419	1,130			
B NI Human Rights Commission (net)	-	-	-	1,832	-	1,832	1,832	-	-	-	1,825	-			
C Parades Commission (net)	-	-	-	771	-	771	771	-	-	-	771	85			
D Independent Reporting Commission (net)	-	-	-	418	-	418	418	-	-	-	382	-			
E Independent Commission for Reconciliation and Information Recovery DEL (net)	-	-	-	11,065	-	11,065	11,065	1,625	-	1,625	4,624	8,942			
<b>Total voted DEL</b>	<b>26,722</b>	<b>-6,500</b>	<b>20,222</b>	<b>28,042</b>	<b>-275</b>	<b>27,767</b>	<b>47,989</b>	<b>2,055</b>	<b>-</b>	<b>2,055</b>	<b>43,021</b>	<b>10,157</b>			
<b>Non-voted expenditure</b>															
F EONI CEO & Funding of Elections	-	-	-	7,775	-	7,775	7,775	-	-	-	45	-			
<b>Total non-voted DEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,775</b>	<b>-</b>	<b>7,775</b>	<b>7,775</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45</b>	<b>-</b>			
<b>Total DEL</b>	<b>26,722</b>	<b>-6,500</b>	<b>20,222</b>	<b>35,817</b>	<b>-275</b>	<b>35,542</b>	<b>55,764</b>	<b>2,055</b>	<b>-</b>	<b>2,055</b>	<b>43,066</b>	<b>10,157</b>			
<b>Annually Managed Expenditure (AME)</b>															
<b>Voted expenditure</b>															
G Northern Ireland Office	-	-	-	1	-	1	1	-	-	-	2,001	-			
H Independent Commission for Reconciliation and Information Recovery AME (net)	-	-	-	6,200	-	6,200	6,200	-	-	-	-	1,172			
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,201</b>	<b>-</b>	<b>6,201</b>	<b>6,201</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,001</b>	<b>1,172</b>			
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,201</b>	<b>-</b>	<b>6,201</b>	<b>6,201</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,001</b>	<b>1,172</b>			
<b>Non-Budget Expenditure (NBE)</b>															
<b>Voted expenditure</b>															
I Grant Payable to The Northern Ireland Consolidated Fund	-	-	-	23,933,312	-	23,933,312	23,933,312	-	-	-	23,954,365	-			
<b>Total voted NBE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,933,312</b>	<b>-</b>	<b>23,933,312</b>	<b>23,933,312</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,954,365</b>	<b>-</b>			
<b>Total NBE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,933,312</b>	<b>-</b>	<b>23,933,312</b>	<b>23,933,312</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,954,365</b>	<b>-</b>			
<b>Voted expenditure</b>	<b>26,722</b>	<b>-6,500</b>	<b>20,222</b>	<b>23,967,555</b>	<b>-275</b>	<b>23,967,280</b>	<b>23,987,502</b>	<b>2,055</b>	<b>-</b>	<b>2,055</b>	<b>23,999,387</b>	<b>11,329</b>			
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,775</b>	<b>-</b>	<b>7,775</b>	<b>7,775</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45</b>	<b>-</b>			
<b>Total for Estimate</b>	<b>26,722</b>	<b>-6,500</b>	<b>20,222</b>	<b>23,975,330</b>	<b>-275</b>	<b>23,975,055</b>	<b>23,995,277</b>	<b>2,055</b>	<b>-</b>	<b>2,055</b>	<b>23,999,432</b>	<b>11,329</b>			

**PART II: RESOURCE TO CASH RECONCILIATION**

£'000

	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>23,995,277</b>	<b>23,999,432</b>	<b>19,796,457</b>
<b>Net Capital Requirement</b>	<b>2,055</b>	<b>11,329</b>	<b>413</b>
<b>Accruals to cash adjustments</b>	<b>100,646</b>	<b>306,992</b>	<b>-4,018</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-21,911	-17,801	-3,611
Add cash grant-in-aid	21,146	16,329	3,605
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,037	-4,286	-3,619
New provisions and adjustments to previous provisions	-1	-2,001	-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	-	1,374	-
Use of provisions	104,449	313,377	-
<b>Removal of non-voted budget items</b>	<b>-7,775</b>	<b>-45</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-7,775	-45	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>24,090,203</b>	<b>24,317,708</b>	<b>19,792,852</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	26,722	28,550	29,044
<i>Less:</i>			
Administration DEL Income	-6,500	-6,219	-4,915
<b>Net Administration Costs</b>	<b>20,222</b>	<b>22,331</b>	<b>24,129</b>
Gross Programme Costs	23,975,330	23,977,357	19,772,684
<i>Less:</i>			
Programme DEL Income	-275	-256	-356
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>23,975,055</b>	<b>23,977,101</b>	<b>19,772,328</b>
<b>Total Net Operating Costs</b>	<b>23,995,277</b>	<b>23,999,432</b>	<b>19,796,457</b>
<i>Of which:</i>			
Resource DEL	55,764	43,066	41,064
Capital DEL	-	-	-
Resource AME	6,201	2,001	393
Capital AME	-	-	-
Non-budget	23,933,312	23,954,365	19,755,000
<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	-23,933,312	-23,954,365	-19,755,000
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>61,965</b>	<b>45,067</b>	<b>41,457</b>
<i>Of which:</i>			
Resource DEL	55,764	43,066	41,064
Resource AME	6,201	2,001	393
<i>Adjustments to include:</i>			
Grants to devolved administrations	23,933,312	23,954,365	19,755,000
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>23,995,277</b>	<b>23,999,432</b>	<b>19,796,457</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A Northern Ireland Office			
Sales of Goods and Services	-6,500	-6,219	-4,915
<b>Total Sales of Goods and Services</b>	<b>-6,500</b>	<b>-6,219</b>	<b>-4,915</b>
<b>Total Administration</b>	<b>-6,500</b>	<b>-6,219</b>	<b>-4,915</b>
<b>Programme</b>			
A Northern Ireland Office			
Sales of Goods and Services	-275	-256	-356
<b>Total Sales of Goods and Services</b>	<b>-275</b>	<b>-256</b>	<b>-356</b>
<b>Total Programme</b>	<b>-275</b>	<b>-256</b>	<b>-356</b>
<b>Total Voted Resource DEL</b>	<b>-6,775</b>	<b>-6,475</b>	<b>-5,271</b>
<b>Total Voted Resource Income</b>	<b>-6,775</b>	<b>-6,475</b>	<b>-5,271</b>



**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:** Julie Harrison

**ALB Accounting Officers:**

David Russell	Northern Ireland Human Rights Commission
Ralph Roche	Parades Commission for Northern Ireland
Chris Atkinson	Independent Reporting Commission
Tristan Pedelty	Independent Commission for Reconciliation and Information Recovery

## PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)

£'000				
Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	NI Human Rights Commission	1,832	-	1,832
C	NI Parades Commission	771	-	771
D	Independent Reporting Commission	418	-	418
E	Independent Commission for Reconciliation and Information Recovery (DEL)	11,065	1,625	18,125
H	Independent Commission for Reconciliation and Information Recovery (AME)	6,200	-	-
<b>Total</b>		<b>20,286</b>	<b>1,625</b>	<b>21,146</b>



# National Savings and Investments

## INTRODUCTION

1. This Estimate provides for the expenditure on the administration of the National Savings and Investments.
2. National Savings and Investments aims to inspire a stronger savings culture and believes everyone should have the opportunity to save confidently. To achieve this, its core objective is to provide cost-effective financing for government and the public good. National Savings and Investments is committed to offering trusted savings and investments propositions, and to balancing the interests of its savers, taxpayers and the market. Products cover fixed rate, variable rate and prize based Premium Bonds. National Savings and Investments is also leveraging its core infrastructure and capability by delivering other valued services for government.
3. The cost of National Savings and Investments operations comprises debt interest, tax foregone and administration. The last item is included in the budgets and is covered by this Resource Estimate which provides for administering and selling National Savings and Investments products, maintaining customer holdings, and making payments to and conducting correspondence with investors as well as leveraging its capabilities.
4. In May 2013 following a competitive tender, National Savings and Investments entered into a new seven-year Public-Private Partnership contract with Atos for the provision of operational services which came into effect on 1 April 2014. National Savings and Investments have since extended the contract for a further three years to March 2024. The contract is to design, develop, procure, finance and operate, including maintaining certain assets over the period of the contract to enable the provision of a back office function and Customer Interaction Centre. The contract provides for greater efficiencies and substantial savings over its life. Following approval from HMT and Cabinet Office, a Termination Assistance Notice was signed in January 2023 to ensure continuity of services until 31 March 2025. The contract payments to Atos form a significant element part of this Estimate.
5. National Savings and Investments has played a vital role for savers and government for over 160 years, evolving as customer expectations have changed and the industry has modernised. National Savings and Investments is revising its business operating model from a single supplier model to a multi-supplier model. In September 2023, the Full Business Case for the Business Transformation Programme (Rainbow) was approved by HM Treasury. This Estimate includes significant resources to continue the programme.  
The National Savings and Investments Business Transformation Programme will see the business switch from a single outsource provider to a multi-provider model and will significantly improve customers' experience of National Savings and Investments, while also improving efficiency. National Savings and Investments has awarded all but one of the strategic procurement packages.
6. Full details of the expenditure contained in this Estimate will be found in National Savings and Investments Annual Report and Accounts 2024.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	247,672,000	-	247,672,000
Capital	10,560,000	-	10,560,000
<b>Annually Managed Expenditure</b>			
Resource	700,000	-	700,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	248,372,000	-	248,372,000
Capital	10,560,000	-	10,560,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement</b>	<b>254,936,000</b>		

Amounts required in the year ending 31 March 2025 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 Investments' properties.

**National Savings and Investments** will account for this Estimate.

**PART I: EXPENDITURE AND AMBIT (continued)**

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	247,672,000	160,889,000	<b>86,783,000</b>
Capital	10,560,000	9,460,000	<b>1,100,000</b>
<b>Annually Managed Expenditure</b>			
Resource	700,000	315,000	<b>385,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>254,936,000</b>	<b>171,000,000</b>	<b>83,936,000</b>

## PART II: SUBHEAD DETAIL

	2024-25										2023-24		
	Plans										Plans		
	Resources					Capital					Resources		
	Administration					Programme					Capital		
	1	2	3	4	5	6	7	8	9	10	11	12	
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net	
<b>Departmental Expenditure Limit (DEL)</b>													
<b>Voted expenditure</b>													
A Administration	327,672	-80,000	247,672	-	-	-	247,672	10,560	-	10,560	194,093	66,016	
<b>Total voted DEL</b>	<b>327,672</b>	<b>-80,000</b>	<b>247,672</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>247,672</b>	<b>10,560</b>	<b>-</b>	<b>10,560</b>	<b>194,093</b>	<b>66,016</b>	
<b>Total DEL</b>	<b>327,672</b>	<b>-80,000</b>	<b>247,672</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>247,672</b>	<b>10,560</b>	<b>-</b>	<b>10,560</b>	<b>194,093</b>	<b>66,016</b>	
<b>Annually Managed Expenditure (AME)</b>													
<b>Voted expenditure</b>													
B Administration	-	-	-	700	-	700	700	-	-	-	700	-	
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700</b>	<b>-</b>	<b>700</b>	<b>700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700</b>	<b>-</b>	
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700</b>	<b>-</b>	<b>700</b>	<b>700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700</b>	<b>-</b>	
<b>Voted expenditure</b>	<b>327,672</b>	<b>-80,000</b>	<b>247,672</b>	<b>700</b>	<b>-</b>	<b>700</b>	<b>248,372</b>	<b>10,560</b>	<b>-</b>	<b>10,560</b>	<b>194,793</b>	<b>66,016</b>	
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total for Estimate</b>	<b>327,672</b>	<b>-80,000</b>	<b>247,672</b>	<b>700</b>	<b>-</b>	<b>700</b>	<b>248,372</b>	<b>10,560</b>	<b>-</b>	<b>10,560</b>	<b>194,793</b>	<b>66,016</b>	

£'000

## PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>248,372</b>	<b>194,793</b>	<b>166,079</b>
<b>Net Capital Requirement</b>	<b>10,560</b>	<b>66,016</b>	<b>11,447</b>
<b>Accruals to cash adjustments</b>	<b>-3,996</b>	<b>-996</b>	<b>-8,014</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	-3,846	-3,846	-1,047
New provisions and adjustments to previous provisions	-700	-700	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-450	-450	-520
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	4,000	-1,000	2,025
Increase (-) / Decrease (+) in creditors	-3,000	5,000	-8,472
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>254,936</b>	<b>259,813</b>	<b>169,512</b>



### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	327,672	274,093	234,037
<i>Less:</i>			
Administration DEL Income	-80,000	-80,000	-67,958
<b>Net Administration Costs</b>	<b>247,672</b>	<b>194,093</b>	<b>166,079</b>
Gross Programme Costs	700	6,700	9,864
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>700</b>	<b>6,700</b>	<b>9,864</b>
<b>Total Net Operating Costs</b>	<b>248,372</b>	<b>200,793</b>	<b>175,943</b>
<i>Of which:</i>			
Resource DEL	247,672	194,093	166,079
Capital DEL	-	-	-
Resource AME	700	700	-
Capital AME	-	-	-
Non-budget	-	6,000	9,864
<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	-9,864
<b>Total Resource Budget</b>	<b>248,372</b>	<b>194,793</b>	<b>166,079</b>
<i>Of which:</i>			
Resource DEL	247,672	194,093	166,079
Resource AME	700	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>248,372</b>	<b>194,793</b>	<b>166,079</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A Administration			
Sales of Goods and Services	-80,000	-80,000	-67,956
Other Income	-	-	-2
<b>Total Sales of Goods and Services</b>	<b>-80,000</b>	<b>-80,000</b>	<b>-67,956</b>
<b>Total Other Income</b>	<b>-</b>	<b>-</b>	<b>-2</b>
<b>Total Administration</b>	<b>-80,000</b>	<b>-80,000</b>	<b>-67,958</b>
<b>Total Voted Resource DEL</b>	<b>-80,000</b>	<b>-80,000</b>	<b>-67,958</b>
<b>Total Voted Resource Income</b>	<b>-80,000</b>	<b>-80,000</b>	<b>-67,958</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Dax Harkins

# Charity Commission

## INTRODUCTION

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

**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource	31,519,000	-	31,519,000	
Capital	5,274,000	-	5,274,000	
<b>Annually Managed Expenditure</b>				
Resource	-	-	-	
Capital	-	-	-	
<b>Total Net Budget</b>				
Resource	31,519,000	-	31,519,000	
Capital	5,274,000	-	5,274,000	
<b>Non-Budget Expenditure</b>	-			
<b>Net Cash Requirement</b>	<b>33,132,000</b>			

Amounts required in the year ending 31 March 2025 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 the Commission's knowledge and expertise in the field of registration and regulation of charities. Shared working approaches with other government departments.

**Charity Commission** will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender	£
<b>Departmental Expenditure Limit</b>				
Resource	31,519,000	14,087,000	<b>17,432,000</b>	
Capital	5,274,000	1,350,000	<b>3,924,000</b>	
<b>Annually Managed Expenditure</b>				
Resource	-	-	-	
Capital	-	-	-	
<b>Non-Budget Expenditure</b>	-	-	-	
<b>Net Cash Requirement</b>	<b>33,132,000</b>	<b>14,394,000</b>	<b>18,738,000</b>	

## PART II: SUBHEAD DETAIL

	2024-25 Plans							2023-24 Plans			£'000	
	Resources			Capital				Resources				Capital
	Administration			Programme				Total				Net
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net		
1	2	3	4	5	6	7	8	9	10	11	12	
<b>Departmental Expenditure Limit (DEL)</b>												
<b>Voted expenditure</b>												
A Giving the public confidence in the integrity of charity	33,819	-2,300	31,519	-	-	-	5,274	-	5,274	32,254	2,250	
<b>Total voted DEL</b>	<b>33,819</b>	<b>-2,300</b>	<b>31,519</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,274</b>	<b>-</b>	<b>5,274</b>	<b>32,254</b>	<b>2,250</b>	
<b>Total DEL</b>	<b>33,819</b>	<b>-2,300</b>	<b>31,519</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,274</b>	<b>-</b>	<b>5,274</b>	<b>32,254</b>	<b>2,250</b>	
<b>Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
Provisions within AME	-	-	-	-	-	-	-	-	-	200	-	
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>-</b>	
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>-</b>	
<b>Voted expenditure</b>	<b>33,819</b>	<b>-2,300</b>	<b>31,519</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,274</b>	<b>-</b>	<b>5,274</b>	<b>32,454</b>	<b>2,250</b>	
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total for Estimate</b>	<b>33,819</b>	<b>-2,300</b>	<b>31,519</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,274</b>	<b>-</b>	<b>5,274</b>	<b>32,454</b>	<b>2,250</b>	

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>31,519</b>	<b>32,454</b>	<b>31,939</b>
<b>Net Capital Requirement</b>	<b>5,274</b>	<b>2,250</b>	<b>3,107</b>
<b>Accruals to cash adjustments</b>	<b>-3,661</b>	<b>-2,067</b>	<b>-3,882</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	-3,594	-3,776	-3,815
New provisions and adjustments to previous provisions	-	-200	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-67	-67	-67
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	1,976	-
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>33,132</b>	<b>32,637</b>	<b>31,164</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
Gross Administration Costs	33,819	34,554	33,633
<i>Less:</i>			
Administration DEL Income	-2,300	-2,300	-1,694
<b>Net Administration Costs</b>	<b>31,519</b>	<b>32,254</b>	<b>31,939</b>
Gross Programme Costs	-	200	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-</b>	<b>200</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>31,519</b>	<b>32,454</b>	<b>31,939</b>
<i>Of which:</i>			
Resource DEL	31,519	32,254	31,939
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	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>31,519</b>	<b>32,454</b>	<b>31,939</b>
<i>Of which:</i>			
Resource DEL	31,519	32,254	31,939
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>31,519</b>	<b>32,454</b>	<b>31,939</b>



**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A Giving the public confidence in the integrity of charity			
Sales of Goods and Services	-2,300	-2,300	-1,694
<b>Total Sales of Goods and Services</b>	<b>-2,300</b>	<b>-2,300</b>	<b>-1,694</b>
<b>Total Administration</b>	<b>-2,300</b>	<b>-2,300</b>	<b>-1,694</b>
<b>Total Voted Resource DEL</b>	<b>-2,300</b>	<b>-2,300</b>	<b>-1,694</b>
<b>Total Voted Resource Income</b>	<b>-2,300</b>	<b>-2,300</b>	<b>-1,694</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Helen Stephenson



# Competition and Markets Authority

## INTRODUCTION

1. The Competition and Markets Authority (CMA) is an independent consumer protection and competition authority.
2. Its goal is to promote competition for the benefit of consumers, both within and outside the United Kingdom (UK) and to make markets work well for consumers, businesses and the economy. This is achieved by enforcing competition law, investigating breaches of UK and EU prohibitions against anti-competitive agreements and abuses of dominant positions; investigating mergers; conducting market studies and investigations where there may be competition and consumer issues; bringing criminal proceedings against individuals who commit cartel offences under the Enterprise Act 2002 (EA02); and fostering effective competition in digital markets, while scaling up as a digital markets regulator. It also entails enforcing consumer protection legislation to tackle practices and market conditions that make it difficult for consumers to exercise choice; co-operating with sector regulators and encouraging regulators to use their competition powers; consideration of regulatory references and appeals and carrying out other competition roles. It is also responsible for providing technical advice, reporting and monitoring in relation to the UK internal market and subsidies. CMA provides analysis and expertise on the issues of UK competition, consumer rights, innovation, productivity, and supply-side reforms through the Microeconomics Unit. This all involves an active communication strategy.
3. This Estimate covers the planned budgetary expenditure and income of the Competition and Markets Authority.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	137,736,000	-	137,736,000
Capital	8,120,000	-	8,120,000
<b>Annually Managed Expenditure</b>			
Resource	22,000,000	-	22,000,000
Capital	2,000,000	-	2,000,000
<b>Total Net Budget</b>			
Resource	159,736,000	-	159,736,000
Capital	10,120,000	-	10,120,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement</b>	136,399,000		

Amounts required in the year ending 31 March 2025 for expenditure by Competition and Markets Authority on:

**Departmental Expenditure Limit:**Expenditure arising from:

Advancing and safeguarding the economic interests of United Kingdom (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; statutory information gathering powers for the monitoring function for road fuel; administrative and operational costs, 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; recovery of regulatory appeal costs; contributions from other departments towards the costs of market studies; payments from the Home Office under the asset recovery incentivisation scheme; 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.

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

Provisions and other non-cash costs.

**Competition and Markets Authority** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	137,736,000	61,498,000	<b>76,238,000</b>
Capital	8,120,000	5,120,000	<b>3,000,000</b>
<b>Annually Managed Expenditure</b>			
Resource	22,000,000	6,750,000	<b>15,250,000</b>
Capital	2,000,000	450,000	<b>1,550,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>136,399,000</b>	<b>61,309,000</b>	<b>75,090,000</b>

## PART II: SUBHEAD DETAIL

	2024-25											2023-24					
	Plans											Plans					
	Resources							Capital				Resources		Capital			
	Administration			Programme				Total				Net	Net	Net			
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
<b>Departmental Expenditure Limit (DEL)</b>																	
<b>Voted expenditure</b>																	
A Competition Promotion	35,721	-3,000	32,721	108,015	-3,000	105,015	137,736	-	8,120	-	8,120	131,662	-	8,120	131,662	-	12,993
<b>Total voted DEL</b>	<b>35,721</b>	<b>-3,000</b>	<b>32,721</b>	<b>108,015</b>	<b>-3,000</b>	<b>105,015</b>	<b>137,736</b>	<b>-</b>	<b>8,120</b>	<b>-</b>	<b>8,120</b>	<b>131,662</b>	<b>-</b>	<b>8,120</b>	<b>131,662</b>	<b>-</b>	<b>12,993</b>
<b>Total DEL</b>	<b>35,721</b>	<b>-3,000</b>	<b>32,721</b>	<b>108,015</b>	<b>-3,000</b>	<b>105,015</b>	<b>137,736</b>	<b>-</b>	<b>8,120</b>	<b>-</b>	<b>8,120</b>	<b>131,662</b>	<b>-</b>	<b>8,120</b>	<b>131,662</b>	<b>-</b>	<b>12,993</b>
<b>Annually Managed Expenditure (AME)</b>																	
<b>Voted expenditure</b>																	
B Competition Promotion	-	-	-	22,000	-	22,000	22,000	-	2,000	-	2,000	22,000	-	2,000	22,000	-	2,000
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>-</b>	<b>22,000</b>	<b>22,000</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>22,000</b>	<b>-</b>	<b>2,000</b>	<b>22,000</b>	<b>-</b>	<b>2,000</b>
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>-</b>	<b>22,000</b>	<b>22,000</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>22,000</b>	<b>-</b>	<b>2,000</b>	<b>22,000</b>	<b>-</b>	<b>2,000</b>
<b>Voted expenditure</b>	<b>35,721</b>	<b>-3,000</b>	<b>32,721</b>	<b>130,015</b>	<b>-3,000</b>	<b>127,015</b>	<b>159,736</b>	<b>-</b>	<b>10,120</b>	<b>-</b>	<b>10,120</b>	<b>153,662</b>	<b>-</b>	<b>10,120</b>	<b>153,662</b>	<b>-</b>	<b>14,993</b>
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>	<b>35,721</b>	<b>-3,000</b>	<b>32,721</b>	<b>130,015</b>	<b>-3,000</b>	<b>127,015</b>	<b>159,736</b>	<b>-</b>	<b>10,120</b>	<b>-</b>	<b>10,120</b>	<b>153,662</b>	<b>-</b>	<b>10,120</b>	<b>153,662</b>	<b>-</b>	<b>14,993</b>

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>159,736</b>	<b>153,662</b>	<b>106,434</b>
<b>Net Capital Requirement</b>	<b>10,120</b>	<b>14,993</b>	<b>6,355</b>
<b>Accruals to cash adjustments</b>	<b>-33,457</b>	<b>-32,413</b>	<b>-1,373</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	-14,462	-14,413	-10,541
New provisions and adjustments to previous provisions	-24,000	-24,000	9,168
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	5,005	6,000	-
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>136,399</b>	<b>136,242</b>	<b>111,416</b>



### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	35,721	34,395	19,851
<i>Less:</i>			
Administration DEL Income	-3,000	-3,000	-137
<b>Net Administration Costs</b>	<b>32,721</b>	<b>31,395</b>	<b>19,714</b>
Gross Programme Costs	130,015	125,267	86,970
<i>Less:</i>			
Programme DEL Income	-3,000	-3,000	-250
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>127,015</b>	<b>122,267</b>	<b>86,720</b>
<b>Total Net Operating Costs</b>	<b>159,736</b>	<b>153,662</b>	<b>106,434</b>
<i>Of which:</i>			
Resource DEL	137,736	131,662	115,429
Capital DEL	-	-	-
Resource AME	22,000	22,000	-8,995
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>159,736</b>	<b>153,662</b>	<b>106,434</b>
<i>Of which:</i>			
Resource DEL	137,736	131,662	115,429
Resource AME	22,000	22,000	-8,995
<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>159,736</b>	<b>153,662</b>	<b>106,434</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A Competition Promotion			
Sales of Goods and Services	-3,000	-3,000	-137
<b>Total Sales of Goods and Services</b>	<b>-3,000</b>	<b>-3,000</b>	<b>-137</b>
<b>Total Administration</b>	<b>-3,000</b>	<b>-3,000</b>	<b>-137</b>
<b>Programme</b>			
A Competition Promotion			
Sales of Goods and Services	-3,000	-3,000	-250
<b>Total Sales of Goods and Services</b>	<b>-3,000</b>	<b>-3,000</b>	<b>-250</b>
<b>Total Programme</b>	<b>-3,000</b>	<b>-3,000</b>	<b>-250</b>
<b>Total Voted Resource DEL</b>	<b>-6,000</b>	<b>-6,000</b>	<b>-387</b>
<b>Total Voted Resource Income</b>	<b>-6,000</b>	<b>-6,000</b>	<b>-387</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:** Sarah Cardell

**Additional Accounting Officer:** Erik Wilson for sections A and B

# The Statistics Board

## INTRODUCTION

1. This Estimate provides for the programme costs and other expenditure costs for the Statistics Board known as the UK Statistics Authority.
2. The Authority's objective is to promote and safeguard the production and publication of official statistics that serve the public good.
3. The Authority's main responsibilities include: to promote and safeguard the quality of official statistics with reference to their impartiality, accuracy, relevance and coherence with other official statistics; to monitor the production and publication of official statistics; to conduct a programme of assessment of existing and candidate National Statistics against the Code of Practice for Official Statistics; to confirm or cancel National Statistics designation of these statistics; to oversee the Office for National Statistics (ONS).
4. The main responsibilities of ONS, the Executive Office of the Authority include: collection, collation and dissemination of statistics relating to the United Kingdom's national accounts, balance of payments, retail prices index, financial transactions and measures of output; co-ordination of statistics relating to regional matters and crime statistics; compilation of Labour Market statistics; undertaking of various representational roles in an international context including the coordination, design, collection, preparation, supply and quality management of the UK's European statistics; providing professional leadership for statistics across government; development and maintenance of definitions, methodologies, classifications for official statistics; implementing and issuing information from the decennial census of the population; supplying demographic statistics for national, regional and local planning; conducting social surveys; undertaking data science research and developing measures of national wellbeing.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	389,479,000	-	389,479,000
Capital	22,098,000	-	22,098,000
<b>Annually Managed Expenditure</b>			
Resource	2,300,000	-	2,300,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	391,779,000	-	391,779,000
Capital	22,098,000	-	22,098,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement</b>	<b>396,383,000</b>		

Amounts required in the year ending 31 March 2025 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 provisions in respect of onerous contracts; early departure costs; and other provisions and associated non-cash items.

**The Statistics Board** will account for this Estimate.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	389,479,000	177,210,000	<b>212,269,000</b>
Capital	22,098,000	10,722,000	<b>11,376,000</b>
<b>Annually Managed Expenditure</b>			
Resource	2,300,000	-	<b>2,300,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>396,383,000</b>	<b>179,600,000</b>	<b>216,783,000</b>

## PART II: SUBHEAD DETAIL

	2024-25											2023-24					
	Plans											Plans					
	Resources						Capital					Resources					
	Administration			Programme			Total		Income			Net		Capital			
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
<b>Departmental Expenditure Limit (DEL)</b>																	
<b>Voted expenditure</b>																	
A Programme Expenditure	-	-	-	415,579	-26,100	389,479	389,479	-	-	22,098	-	22,098	371,971	23,827			
<b>Total voted DEL</b>	-	-	-	<b>415,579</b>	<b>-26,100</b>	<b>389,479</b>	<b>389,479</b>	-	-	<b>22,098</b>	-	<b>22,098</b>	<b>371,971</b>	<b>23,827</b>			
<b>Total DEL</b>	-	-	-	<b>415,579</b>	<b>-26,100</b>	<b>389,479</b>	<b>389,479</b>	-	-	<b>22,098</b>	-	<b>22,098</b>	<b>371,971</b>	<b>23,827</b>			
<b>Annually Managed Expenditure (AME)</b>																	
<b>Voted expenditure</b>																	
B Utilised Provisions	-	-	-	2,300	-	2,300	2,300	-	-	-	-	-	1,600	-			
<b>Total voted AME</b>	-	-	-	<b>2,300</b>	-	<b>2,300</b>	<b>2,300</b>	-	-	-	-	-	<b>1,600</b>	-			
<b>Total AME</b>	-	-	-	<b>2,300</b>	-	<b>2,300</b>	<b>2,300</b>	-	-	-	-	-	<b>1,600</b>	-			
<b>Voted expenditure</b>	-	-	-	<b>417,879</b>	<b>-26,100</b>	<b>391,779</b>	<b>391,779</b>	-	-	<b>22,098</b>	-	<b>22,098</b>	<b>373,571</b>	<b>23,827</b>			
<b>Non-voted expenditure</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Total for Estimate</b>	-	-	-	<b>417,879</b>	<b>-26,100</b>	<b>391,779</b>	<b>391,779</b>	-	-	<b>22,098</b>	-	<b>22,098</b>	<b>373,571</b>	<b>23,827</b>			

## PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>391,779</b>	<b>373,571</b>	<b>348,448</b>
<b>Net Capital Requirement</b>	<b>22,098</b>	<b>23,827</b>	<b>35,678</b>
<b>Accruals to cash adjustments</b>	<b>-17,494</b>	<b>-15,117</b>	<b>-8,219</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	-18,711	-18,517	-12,146
New provisions and adjustments to previous provisions	-2,300	-1,600	3,902
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	3,517	5,000	-
Use of provisions	-	-	25
<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>396,383</b>	<b>382,281</b>	<b>375,907</b>



### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	417,879	406,011	584,304
<i>Less:</i>			
Programme DEL Income	-26,100	-32,440	-224,529
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>391,779</b>	<b>373,571</b>	<b>359,775</b>
<b>Total Net Operating Costs</b>	<b>391,779</b>	<b>373,571</b>	<b>359,775</b>
<i>Of which:</i>			
Resource DEL	389,479	371,971	352,350
Capital DEL	-	-	11,327
Resource AME	2,300	1,600	-3,902
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	-	-	-11,327
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>391,779</b>	<b>373,571</b>	<b>348,448</b>
<i>Of which:</i>			
Resource DEL	389,479	371,971	352,375
Resource AME	2,300	1,600	-3,927
<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>391,779</b>	<b>373,571</b>	<b>348,448</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Programme</b>			
A: Programme Expenditure			
Sales of Goods and Services	-26,100	-32,440	-224,529
<b>Total Sales of Goods and Services</b>	<b>-26,100</b>	<b>-32,440</b>	<b>-224,529</b>
<b>Total Programme</b>	<b>-26,100</b>	<b>-32,440</b>	<b>-224,529</b>
<b>Total Voted Resource DEL</b>	<b>-26,100</b>	<b>-32,440</b>	<b>-224,529</b>
<b>Total Voted Resource Income</b>	<b>-26,100</b>	<b>-32,440</b>	<b>-224,529</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Sir Ian Diamond

# Office for Standards in Education, Children's Services and Skills

## INTRODUCTION

1. The Office for Standards in Education, Children's Services and Skills (Ofsted) inspects and regulates to promote excellence in education and skills for learners of all ages and in the care of children and young people, thereby raising standards and improving lives.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	157,558,000	-	157,558,000
Capital	53,733,000	-	53,733,000
<b>Annually Managed Expenditure</b>			
Resource	-53,000	-	-53,000
Capital	883,000	-	883,000
<b>Total Net Budget</b>			
Resource	157,505,000	-	157,505,000
Capital	54,616,000	-	54,616,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>154,288,000</b>		

Amounts required in the year ending 31 March 2025 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, care, and support for children and young people through independent inspection, regulation and reporting, and sector workforce training and development. Sharing research findings and good practice through mechanisms including publications, seminars, conferences and collaboration with and support to other regulators.

Governmental emergency responses including (but not limited to) advice and support, and the deployment or secondment of staff to and from the Office for Standards in Education, Children's Services and Skills (Ofsted) in support of the response.

This includes related administrative and operational costs, capital expenditure, and associated depreciation and other non-cash costs falling within DEL.

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 or not-for-profit 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.

**PART I: EXPENDITURE AND AMBIT****Annually Managed Expenditure:**Expenditure arising from:

Provisions and other non-cash items in AME.

**Office for Standards in Education, Children's Services and Skills** will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
<b>Departmental Expenditure Limit</b>			
Resource	157,558,000	70,100,000	<b>87,458,000</b>
Capital	53,733,000	1,890,000	<b>51,843,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-53,000	-	<b>-53,000</b>
Capital	883,000	-	<b>883,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>154,288,000</b>	<b>69,246,000</b>	<b>85,042,000</b>

## PART II: SUBHEAD DETAIL

	2024-25										2023-24		
	Plans										Plans		
	Resources					Capital					Resources		Capital
	Administration		Programme			Total		Gross		Income		Net	Net
1	2	3	4	5	6	7	8	9	10	11	12		
<b>Departmental Expenditure Limit (DEL)</b>													
<b>Voted expenditure</b>													
A Administration and Inspection	22,017	-	22,017	201,111	-65,570	135,541	53,733	-	53,733	155,710	4,350		
<b>Total voted DEL</b>	<b>22,017</b>	<b>-</b>	<b>22,017</b>	<b>201,111</b>	<b>-65,570</b>	<b>135,541</b>	<b>53,733</b>	<b>-</b>	<b>53,733</b>	<b>155,710</b>	<b>4,350</b>		
<b>Total DEL</b>	<b>22,017</b>	<b>-</b>	<b>22,017</b>	<b>201,111</b>	<b>-65,570</b>	<b>135,541</b>	<b>53,733</b>	<b>-</b>	<b>53,733</b>	<b>155,710</b>	<b>4,350</b>		
<b>Annually Managed Expenditure (AME)</b>													
<b>Voted expenditure</b>													
B Activities to Support All Functions	-	-	-	-53	-	-53	883	-	883	82	400		
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-53</b>	<b>-</b>	<b>-53</b>	<b>883</b>	<b>-</b>	<b>883</b>	<b>82</b>	<b>400</b>		
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-53</b>	<b>-</b>	<b>-53</b>	<b>883</b>	<b>-</b>	<b>883</b>	<b>82</b>	<b>400</b>		
<b>Voted expenditure</b>	<b>22,017</b>	<b>-</b>	<b>22,017</b>	<b>201,058</b>	<b>-65,570</b>	<b>135,488</b>	<b>54,616</b>	<b>-</b>	<b>54,616</b>	<b>155,792</b>	<b>4,750</b>		
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total for Estimate</b>	<b>22,017</b>	<b>-</b>	<b>22,017</b>	<b>201,058</b>	<b>-65,570</b>	<b>135,488</b>	<b>54,616</b>	<b>-</b>	<b>54,616</b>	<b>155,792</b>	<b>4,750</b>		

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>157,505</b>	<b>155,792</b>	<b>149,683</b>
<b>Net Capital Requirement</b>	<b>54,616</b>	<b>4,750</b>	<b>5,910</b>
<b>Accruals to cash adjustments</b>	<b>-57,833</b>	<b>-6,581</b>	<b>-5,564</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	-10,594	-9,215	-5,617
New provisions and adjustments to previous provisions	-883	-500	99
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-63	-63	-108
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-46,346	3,179	-
Use of provisions	53	18	62
<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>154,288</b>	<b>153,961</b>	<b>150,029</b>



### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	22,017	21,840	17,522
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	<b>22,017</b>	<b>21,840</b>	<b>17,522</b>
Gross Programme Costs	201,058	195,974	169,685
<i>Less:</i>			
Programme DEL Income	-65,570	-62,022	-37,524
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>135,488</b>	<b>133,952</b>	<b>132,161</b>
<b>Total Net Operating Costs</b>	<b>157,505</b>	<b>155,792</b>	<b>149,683</b>
<i>Of which:</i>			
Resource DEL	157,505	155,692	149,782
Capital DEL	-	-	-
Resource AME	-	100	-99
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>157,505</b>	<b>155,792</b>	<b>149,683</b>
<i>Of which:</i>			
Resource DEL	157,558	155,710	149,844
Resource AME	-53	82	-161
<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>157,505</b>	<b>155,792</b>	<b>149,683</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

£'000

	2024-25 Plans	2023-24 Plans	2022-23 Outturn
<b>Voted Resource DEL Programme</b>			
A Administration and Inspection			
Sales of Goods and Services	-65,570	-62,022	-37,466
Other Income	-	-	-58
<b>Total Sales of Goods and Services</b>	<b>-65,570</b>	<b>-62,022</b>	<b>-37,466</b>
<b>Total Other Income</b>	<b>-</b>	<b>-</b>	<b>-58</b>
<b>Total Programme</b>	<b>-65,570</b>	<b>-62,022</b>	<b>-37,524</b>
<b>Total Voted Resource DEL</b>	<b>-65,570</b>	<b>-62,022</b>	<b>-37,524</b>
<b>Total Voted Resource Income</b>	<b>-65,570</b>	<b>-62,022</b>	<b>-37,524</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Sir Martyn Oliver

# Office of Qualifications and Examinations Regulation

## INTRODUCTION

1. The Office of Qualifications and Examinations Regulation (Ofqual) is the independent qualifications regulator for England. Each year Ofqual undertake a range of activities targeted to the greatest risks to our statutory objectives, with a particular focus on threats to the standards of qualifications and their validity, and impacts on public confidence.
2. In 2024/25, Ofqual's priorities will be:
  - Quality and fairness for students and apprentices. Ofqual will focus regulatory activity, research and engagement on ensuring that qualifications and assessments are good quality, as fair as they can be and that they meet the needs of employers and other users of qualifications.
  - Clarity, effectiveness, and efficiency in the qualifications market. The qualifications market needs to work well for those that purchase, take and use qualifications and assessments. It should have the right breadth of high-quality qualifications to meet employer needs and to allow students to select the right mix of qualifications to meet their needs.
  - Shaping the future of assessment and qualifications. Ofqual has a key role to play in leading, influencing and enabling innovation and transformation in assessment and qualifications. New approaches to assessment, including the use of technology, have the potential to improve quality and fairness for students and apprentices and to strengthen the resilience of how qualifications and assessments are delivered.
  - Developing Ofqual as an effective, expert and inclusive regulator. Underpinning all of Ofqual's work to regulate on behalf of students and apprentices are Ofqual's people, the data Ofqual collect and analyse and the technology and systems used. Ofqual will continue to develop those, to strengthen their expertise, to be effective and be proportionate in regulating.
3. Ofqual will conduct relevant investigation, research and analysis, and undertake engagement and consultation with stakeholders as necessary in order to provide assurance that regulated qualifications support good educational and training outcomes.
4. As part of the statutory enforcement powers, Ofqual can impose both monetary penalties and cost recovery orders where it believes that a breach of its General Conditions of Recognition or other regulations have been breached by a recognised awarding organisation. The decision to impose a monetary penalty is taken only where a breach is of a level of severity to warrant this action.
5. Ofqual can provide data capture and analysis to other government departments and our regulatory counterparts, for which the direct cost of provision is recovered. Income may also be recovered from the disposal of computer hardware as a result of continuing IT transformation. Ofqual encourages secondment opportunities as part of staff development, for which costs are recovered from the host department. Ofqual may also recover costs for building related expenditure.
6. More details on Ofqual's strategic priorities and corporate objectives can be found in Ofqual's Corporate Plan.
7. This Estimate covers the income and expenditure of Ofqual and associated depreciation and non-cash items falling into our Departmental Expenditure Limit and Annually Managed Expenditure.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	30,016,000	-	30,016,000
Capital	2,910,000	-	2,910,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	30,016,000	-	30,016,000
Capital	2,910,000	-	2,910,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>32,174,000</b>		

Amounts required in the year ending 31 March 2025 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 its people, and developing and investing in its 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 the Office of Qualifications and Examinations Regulation (Ofqual) to take on new Reform programmes as they arise.

The recovery of costs associated with the monetary penalties imposed on awarding organisations for breaches of Ofqual's regulations.

The recovery of costs associated with the provision of data and analysis to regulatory counterparts and to other government departments; for provision of support relating to IT/digital development, including developments to the register of qualifications; and income from the disposal of hardware as part of ongoing IT refresh. Receipts relating to the recovery of salaries and associated costs for seconded staff. Receipts relating to the recovery of building-related costs.

**Office of Qualifications and Examinations Regulation** will account for this Estimate.

**PART I: EXPENDITURE AND AMBIT**

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	30,016,000	13,420,000	<b>16,596,000</b>
Capital	2,910,000	287,000	<b>2,623,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>32,174,000</b>	<b>13,388,000</b>	<b>18,786,000</b>

## PART II: SUBHEAD DETAIL

	2024-25											2023-24					
	Plans											Plans					
	Resources						Capital					Resources					
	Administration			Programme			Total					Capital					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
<b>Departmental Expenditure Limit (DEL)</b>																	
<b>Voted expenditure</b>																	
A	15,952	-65	15,887	13,249	-	13,249	2,910	-	2,910	-	2,910	30,697	-	30,697	805		
assessments						29,136											
B	-	-	-	880	-	880	-	-	-	-	-	-	-	-	-	-	-
Additions						880											
<b>Total voted DEL</b>	<b>15,952</b>	<b>-65</b>	<b>15,887</b>	<b>14,129</b>	<b>-</b>	<b>14,129</b>	<b>2,910</b>	<b>-</b>	<b>2,910</b>	<b>-</b>	<b>2,910</b>	<b>30,697</b>	<b>-</b>	<b>30,697</b>	<b>805</b>		
<b>Total DEL</b>	<b>15,952</b>	<b>-65</b>	<b>15,887</b>	<b>14,129</b>	<b>-</b>	<b>14,129</b>	<b>2,910</b>	<b>-</b>	<b>2,910</b>	<b>-</b>	<b>2,910</b>	<b>30,697</b>	<b>-</b>	<b>30,697</b>	<b>805</b>		
<b>Voted expenditure</b>	<b>15,952</b>	<b>-65</b>	<b>15,887</b>	<b>14,129</b>	<b>-</b>	<b>14,129</b>	<b>2,910</b>	<b>-</b>	<b>2,910</b>	<b>-</b>	<b>2,910</b>	<b>30,697</b>	<b>-</b>	<b>30,697</b>	<b>805</b>		
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>	<b>15,952</b>	<b>-65</b>	<b>15,887</b>	<b>14,129</b>	<b>-</b>	<b>14,129</b>	<b>2,910</b>	<b>-</b>	<b>2,910</b>	<b>-</b>	<b>2,910</b>	<b>30,697</b>	<b>-</b>	<b>30,697</b>	<b>805</b>		

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	30,016	30,697	28,337
<b>Net Capital Requirement</b>	2,910	805	640
<b>Accruals to cash adjustments</b>	-752	-813	-776
<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	-752	-728	-691
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-85	-85
<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>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>32,174</b>	<b>30,689</b>	<b>28,201</b>



### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	15,952	16,345	15,792
<i>Less:</i>			
Administration DEL Income	-65	-63	-83
<b>Net Administration Costs</b>	<b>15,887</b>	<b>16,282</b>	<b>15,709</b>
Gross Programme Costs	14,129	14,415	12,628
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>14,129</b>	<b>14,415</b>	<b>12,628</b>
<b>Total Net Operating Costs</b>	<b>30,016</b>	<b>30,697</b>	<b>28,337</b>
<i>Of which:</i>			
Resource DEL	30,016	30,697	28,337
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>30,016</b>	<b>30,697</b>	<b>28,337</b>
<i>Of which:</i>			
Resource DEL	30,016	30,697	28,337
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>30,016</b>	<b>30,697</b>	<b>28,337</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A Regulation of qualifications and statutory assessments			
Other Income	-65	-63	-51
Taxation	-	-	-32
<b>Total Other Income</b>	<b>-65</b>	<b>-63</b>	<b>-51</b>
<b>Total Taxation</b>	<b>-</b>	<b>-</b>	<b>-32</b>
<b>Total Administration</b>	<b>-65</b>	<b>-63</b>	<b>-83</b>
<b>Total Voted Resource DEL</b>	<b>-65</b>	<b>-63</b>	<b>-83</b>
<b>Total Voted Resource Income</b>	<b>-65</b>	<b>-63</b>	<b>-83</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Sir Ian Bauckham CBE

# Food Standards Agency

## INTRODUCTION

1. This Estimate provides for expenditure by the Food Standards Agency (FSA) established under the Food Standards Act 1999. The FSA's statutory duty is protecting public health and consumers' other interests in relation to food. The FSA set the regulations that food and feed businesses are obliged to follow, and works with businesses and local authorities across England, Wales and Northern Ireland to make sure those regulations are enforced.
2. The Agency's mission is 'food we can trust' and our vision is to make sure that:
  - Food is safe;
  - Food is what it says it is; and
  - Food is healthier and more sustainable.
3. Following the UK's exit from the European Union (EU), the FSA has taken on new responsibilities for food safety, that were previously performed by the European Food Safety Agency, such as the approval for new and novel food and feed products that could be placed on the UK market. These responsibilities are critical to ensure the ongoing safety and authenticity of our food, ensuring that domestic consumers and international trading partners can have confidence in UK food.
4. At all times we will prioritise work on the protection of public health and consumers others interests in relation to food.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	117,028,000	-	117,028,000
Capital	11,528,000	-	11,528,000
<b>Annually Managed Expenditure</b>			
Resource	9,603,000	-	9,603,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	126,631,000	-	126,631,000
Capital	11,528,000	-	11,528,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>122,807,000</b>		

Amounts required in the year ending 31 March 2025 for expenditure by Food Standards Agency on:

**Departmental Expenditure Limit:**Expenditure arising from:

Delivering the Food Standards Agency's (FSA's) statutory purpose of protecting public health and consumers wider interests in relation to food, ensuring food is safe, is what it says it is and is healthier and more sustainable; managing research and evidence gathering, food incidents, investigations, prosecutions, combating food fraud and crime, deploying the risk analysis process for food and animal feed safety issues, product authorisations, policy development, enforcement and management of regulated products; inspections, meat hygiene and official controls; controls on primary production; animal health and welfare monitoring, surveillance and enforcement; supporting local authorities and port health authorities to deliver food and/or feed law official controls; support to public analyst laboratories; regulatory reform, developing new regulatory frameworks; international and border activity on official controls; support for trade negotiations, market access and related activities with European Union (EU) and non-EU countries; engaging internationally to influence key priorities; Windsor Framework activity on food safety and standards; collaboration with or on behalf of UK and international public bodies; Government's wider aims to ensure that food is healthier and more sustainable including working with devolved governments; digital and data services for food businesses, local authorities and consumers; information and communication services to food businesses and consumers; FSA's annual report on food standards; advice and education, marketing and publications; accrediting third party auditors; staff and overhead costs; debt recovery, payments of penalties and interest, funding for depreciation, audit fees and other non-cash items.

Income arising from:

Meat official controls and other official activities, including enforcement and export related activities; wine standards and other food-related activities concerning international market access; 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, and recharge of expenditure relating to, work done in collaboration with or on behalf of UK, EU and Non-EU countries' public bodies; assessments/consultations on radioactive discharges; staff loans and secondments; sub-letting of accommodation and associated services; disposal of fixed assets; and income arising from capital grants in kind.

**PART I: EXPENDITURE AND AMBIT****Annually Managed Expenditure:**Expenditure arising from:

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

**Food Standards Agency** will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
<b>Departmental Expenditure Limit</b>			
Resource	117,028,000	52,006,000	<b>65,022,000</b>
Capital	11,528,000	6,359,000	<b>5,169,000</b>
<b>Annually Managed Expenditure</b>			
Resource	9,603,000	4,321,000	<b>5,282,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>122,807,000</b>	<b>55,956,000</b>	<b>66,851,000</b>

## PART II: SUBHEAD DETAIL

	2024-25 Plans										2023-24 Plans				
	Resources					Capital					Resources	Capital	Net		
	Administration					Programme					Total	Gross	Income	Net	
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9	10	11	12				
<b>Departmental Expenditure Limit (DEL)</b>															
<b>Voted expenditure</b>															
A Food Standards Agency Westminster (DEL)	160,685	-43,657	117,028	-	-	-	11,828	-300	11,528	116,906	13,479				
<b>Total voted DEL</b>	<b>160,685</b>	<b>-43,657</b>	<b>117,028</b>	<b>-</b>	<b>-</b>	<b>117,028</b>	<b>11,828</b>	<b>-300</b>	<b>11,528</b>	<b>116,906</b>	<b>13,479</b>				
<b>Total DEL</b>	<b>160,685</b>	<b>-43,657</b>	<b>117,028</b>	<b>-</b>	<b>-</b>	<b>117,028</b>	<b>11,828</b>	<b>-300</b>	<b>11,528</b>	<b>116,906</b>	<b>13,479</b>				
<b>Annually Managed Expenditure (AME)</b>															
<b>Voted expenditure</b>															
B Food Standards Agency Westminster (AME)	-	-	-	9,603	-	9,603	-	-	-	9,603	40				
<b>Total voted 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>9,603</b>	<b>40</b>				
<b>Total 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>9,603</b>	<b>40</b>				
<b>Voted expenditure</b>	<b>160,685</b>	<b>-43,657</b>	<b>117,028</b>	<b>9,603</b>	<b>-</b>	<b>9,603</b>	<b>11,828</b>	<b>-300</b>	<b>11,528</b>	<b>126,509</b>	<b>13,519</b>				
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				
<b>Total for Estimate</b>	<b>160,685</b>	<b>-43,657</b>	<b>117,028</b>	<b>9,603</b>	<b>-</b>	<b>9,603</b>	<b>11,828</b>	<b>-300</b>	<b>11,528</b>	<b>126,509</b>	<b>13,519</b>				

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>126,631</b>	<b>126,509</b>	<b>116,461</b>
<b>Net Capital Requirement</b>	<b>11,528</b>	<b>13,519</b>	<b>9,098</b>
<b>Accruals to cash adjustments</b>	<b>-15,352</b>	<b>-9,995</b>	<b>-12,213</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	-5,669	-5,279	-4,779
New provisions and adjustments to previous provisions	-10,035	-10,997	-3,509
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-80	-73	-72
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	2,500	-1,140
Increase (-) / Decrease (+) in creditors	-	2,500	-4,378
Use of provisions	432	1,354	1,665
<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>122,807</b>	<b>130,033</b>	<b>113,346</b>



### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	160,253	154,195	151,506
<i>Less:</i>			
Administration DEL Income	-43,657	-38,643	-38,554
<b>Net Administration Costs</b>	<b>116,596</b>	<b>115,552</b>	<b>112,952</b>
Gross Programme Costs	18,035	18,657	10,369
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>18,035</b>	<b>18,657</b>	<b>10,369</b>
<b>Total Net Operating Costs</b>	<b>134,631</b>	<b>134,209</b>	<b>123,321</b>
<i>Of which:</i>			
Resource DEL	116,596	115,552	112,952
Capital DEL	8,000	7,700	6,860
Resource AME	10,035	10,957	3,509
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-8,000	-7,700	-6,860
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>126,631</b>	<b>126,509</b>	<b>116,461</b>
<i>Of which:</i>			
Resource DEL	117,028	116,906	114,617
Resource AME	9,603	9,603	1,844
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>126,631</b>	<b>126,509</b>	<b>116,461</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A Food Standards Agency Westminster (DEL)			
Sales of Goods and Services	-43,657	-38,643	-38,245
Other Income	-	-	-309
<b>Total Sales of Goods and Services</b>	<b>-43,657</b>	<b>-38,643</b>	<b>-38,245</b>
<b>Total Other Income</b>	<b>-</b>	<b>-</b>	<b>-309</b>
<b>Total Administration</b>	<b>-43,657</b>	<b>-38,643</b>	<b>-38,554</b>
<b>Total Voted Resource DEL</b>	<b>-43,657</b>	<b>-38,643</b>	<b>-38,554</b>
<b>Total Voted Resource Income</b>	<b>-43,657</b>	<b>-38,643</b>	<b>-38,554</b>
<b>Voted Capital DEL</b>			
<b>Programme</b>			
A Food Standards Agency Westminster (DEL)			
Sales of Assets	-300	-300	-
<b>Total Sales of Assets</b>	<b>-300</b>	<b>-300</b>	<b>-</b>
<b>Total Programme</b>	<b>-300</b>	<b>-300</b>	<b>-</b>
<b>Total Voted Capital DEL</b>	<b>-300</b>	<b>-300</b>	<b>-</b>
<b>Total Voted Capital Income</b>	<b>-300</b>	<b>-300</b>	<b>-</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Emily Miles

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
---------------------	-------

FSA Legal claims: The FSA is subject to various claims and legal actions in the ordinary course of its activities the outcome of which is uncertain.	Unquantifiable
--	----------------



# The National Archives

## INTRODUCTION

1. This Estimate covers the administration of the public record system of the United Kingdom under the Public Records Acts of 1958 and 1967 and the promotion of the highest standards of care and public access for the archives of historical value outside the public records.
2. This Estimate also provides for the administrative costs of leading on UK information management and re-use policy, spreading best practice, setting standards and ensuring compliance across the public sector and managing Crown and Parliamentary copyright as well as delivering cost effective publishing services and advice across government.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	47,168,000	-	47,168,000
Capital	6,900,000	-	6,900,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	47,168,000	-	47,168,000
Capital	6,900,000	-	6,900,000
<b>Non-Budget Expenditure</b>			
	-		
<b>Net Cash Requirement</b>	45,923,000		

Amounts required in the year ending 31 March 2025 for expenditure by The National Archives on:

**Departmental Expenditure Limit:**Expenditure arising from:

Ensuring the United Kingdom (UK) public records - 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 forwards 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; sale and recovery of costs for goods/services provided to other government departments, public bodies and the general public; and donations from the public in support of the work of The National Archives.

**The National Archives** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	47,168,000	21,070,000	<b>26,098,000</b>
Capital	6,900,000	1,935,000	<b>4,965,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>45,923,000</b>	<b>19,710,000</b>	<b>26,213,000</b>



## PART II: SUBHEAD DETAIL

	2024-25										2023-24			
	Plans										Plans			
	Resources					Capital					Resources			
	Administration		Programme			Total		Income		Net		Net		Capital
Gross	Income	Net	Gross	Income	Net	Gross	Income	Gross	Income	Net	Gross	Income	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>Departmental Expenditure Limit (DEL)</b>														
<b>Voted expenditure</b>														
A The National Archives (DEL)	10,858	-	10,858	53,206	-16,896	36,310	6,900	-	6,900	49,622	3,565			
<b>Total voted DEL</b>	<b>10,858</b>	<b>-</b>	<b>10,858</b>	<b>53,206</b>	<b>-16,896</b>	<b>36,310</b>	<b>6,900</b>	<b>-</b>	<b>6,900</b>	<b>49,622</b>	<b>3,565</b>			
<b>Total DEL</b>	<b>10,858</b>	<b>-</b>	<b>10,858</b>	<b>53,206</b>	<b>-16,896</b>	<b>36,310</b>	<b>6,900</b>	<b>-</b>	<b>6,900</b>	<b>49,622</b>	<b>3,565</b>			
<b>Annually Managed Expenditure (AME)</b>														
<b>Voted expenditure</b>														
The National Archives (AME)	-	-	-	-	-	-	-	-	-	50	-			
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>-</b>			
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>-</b>			
<b>Voted expenditure</b>	<b>10,858</b>	<b>-</b>	<b>10,858</b>	<b>53,206</b>	<b>-16,896</b>	<b>36,310</b>	<b>6,900</b>	<b>-</b>	<b>6,900</b>	<b>49,672</b>	<b>3,565</b>			
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>Total for Estimate</b>	<b>10,858</b>	<b>-</b>	<b>10,858</b>	<b>53,206</b>	<b>-16,896</b>	<b>36,310</b>	<b>6,900</b>	<b>-</b>	<b>6,900</b>	<b>49,672</b>	<b>3,565</b>			

## PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>47,168</b>	<b>49,672</b>	<b>46,171</b>
<b>Net Capital Requirement</b>	<b>6,900</b>	<b>3,565</b>	<b>5,296</b>
<b>Accruals to cash adjustments</b>	<b>-8,145</b>	<b>-7,371</b>	<b>-7,090</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	-8,145	-7,799	-7,047
New provisions and adjustments to previous provisions	-	-50	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-50
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	478	-
Use of provisions	-	-	7
<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>45,923</b>	<b>45,866</b>	<b>44,377</b>

**PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE**

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	10,858	13,186	12,425
<i>Less:</i>			
Administration DEL Income	-	-	-41
<b>Net Administration Costs</b>	<b>10,858</b>	<b>13,186</b>	<b>12,384</b>
Gross Programme Costs	53,206	50,786	48,099
<i>Less:</i>			
Programme DEL Income	-16,896	-14,300	-14,305
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>36,310</b>	<b>36,486</b>	<b>33,794</b>
<b>Total Net Operating Costs</b>	<b>47,168</b>	<b>49,672</b>	<b>46,178</b>
<i>Of which:</i>			
Resource DEL	47,168	49,622	46,176
Capital DEL	-	-	-
Resource AME	-	50	2
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	-	-	-7
<b>Total Resource Budget</b>	<b>47,168</b>	<b>49,672</b>	<b>46,171</b>
<i>Of which:</i>			
Resource DEL	47,168	49,622	46,176
Resource AME	-	50	-5
<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>47,168</b>	<b>49,672</b>	<b>46,171</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A The National Archives (DEL)			
Sales of Goods and Services	-	-	-18
Other Income	-	-	-23
<b>Total Sales of Goods and Services</b>	-	-	-18
<b>Total Other Income</b>	-	-	-23
<b>Total Administration</b>	-	-	-41
<b>Programme</b>			
A The National Archives (DEL)			
Sales of Goods and Services	-16,896	-14,300	-10,440
Other Grants	-	-	-645
Other Income	-	-	-32
Taxation	-	-	-3,188
<b>Total Sales of Goods and Services</b>	-16,896	-14,300	-10,440
<b>Total Other Grants</b>	-	-	-645
<b>Total Other Income</b>	-	-	-32
<b>Total Taxation</b>	-	-	-3,188
<b>Total Programme</b>	-16,896	-14,300	-14,305
<b>Total Voted Resource DEL</b>	-16,896	-14,300	-14,346
<b>Total Voted Resource Income</b>	-16,896	-14,300	-14,346

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Jeff James

# United Kingdom Supreme Court

## INTRODUCTION

1. The United Kingdom Supreme Court was established as a non-Ministerial department on 1 October 2009.
2. This Estimate provides for the cost of administering the United Kingdom Supreme Court, including salaries of staff, provision and maintenance of Court and office accommodation and general administrative and programme expenditure.
3. The Estimate also provides for the provision of appropriate support to the Judicial Committee of the Privy Council.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	4,769,000	3,000,000	7,769,000
Capital	2,143,000	-	2,143,000
<b>Annually Managed Expenditure</b>			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,769,000	3,000,000	8,769,000
Capital	2,143,000	-	2,143,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	5,462,000		

Amounts required in the year ending 31 March 2025 for expenditure by United Kingdom Supreme Court on:

**Departmental Expenditure Limit:**Expenditure arising from:

Operation of the UK Supreme Court (UKSC), Judicial Committee of the Privy Council (JCPC); costs associated with the United Kingdom's legal and constitutional system; education and outreach activities; wider market initiatives; cost of running selection commissions for the appointment of the Justices; and maintenance of links with apex courts in other countries. The modernisation of the UKSC and JCPC systems and processes to improve court users' experiences, increase transparency and public trust and bolster the UKSC's reputation as a world leading Court.

Income arising from:

Court fees and receipts; contributions from the UK jurisdictions, to contribute to the cost of the administration of justice in the UK Supreme Court (UKSC) and Judicial Committee of the Privy Council (JCPC); receipts of VAT refunds on contracted out services; receipts from wider market initiatives; recovery of staff costs for staff on loan or seconded to outside bodies; payments for information and publications; postal and bank charge recoveries; receipts from shop sales, and any other miscellaneous income.

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

Diminution in value of assets.

**United Kingdom Supreme Court** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	4,769,000	2,148,000	<b>2,621,000</b>
Capital	2,143,000	1,464,000	<b>679,000</b>
<b>Annually Managed Expenditure</b>			
Resource	1,000,000	450,000	<b>550,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>5,462,000</b>	<b>2,960,000</b>	<b>2,502,000</b>



## PART II: SUBHEAD DETAIL

	2024-25										2023-24		
	Plans										Plans		
	Resources					Capital					Resources		
	Administration		Programme			Total		Income		Net		Net	
1	2	3	4	5	6	7	8	9	10	11	12		
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net		
<b>Departmental Expenditure Limit (DEL)</b>													
<b>Voted expenditure</b>													
A United Kingdom Supreme Court	1,177	-60	1,117	11,252	-7,600	3,652	2,143	-	2,143	4,773	4,065		
<b>Total voted DEL</b>	<b>1,177</b>	<b>-60</b>	<b>1,117</b>	<b>11,252</b>	<b>-7,600</b>	<b>3,652</b>	<b>2,143</b>	<b>-</b>	<b>2,143</b>	<b>4,773</b>	<b>4,065</b>		
<b>Non-voted expenditure</b>													
B UK Supreme Court Non-Voted	-	-	-	3,000	-	3,000	-	-	-	3,070	-		
<b>Total non-voted DEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,070</b>	<b>-</b>		
<b>Total DEL</b>	<b>1,177</b>	<b>-60</b>	<b>1,117</b>	<b>14,252</b>	<b>-7,600</b>	<b>6,652</b>	<b>2,143</b>	<b>-</b>	<b>2,143</b>	<b>7,843</b>	<b>4,065</b>		
<b>Annually Managed Expenditure (AME)</b>													
<b>Voted expenditure</b>													
C United Kingdom Supreme Court	-	-	-	1,000	-	1,000	-	-	-	1,000	-		
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>		
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>		
<b>Voted expenditure</b>	<b>1,177</b>	<b>-60</b>	<b>1,117</b>	<b>12,252</b>	<b>-7,600</b>	<b>4,652</b>	<b>2,143</b>	<b>-</b>	<b>2,143</b>	<b>5,773</b>	<b>4,065</b>		
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,070</b>	<b>-</b>		
<b>Total for Estimate</b>	<b>1,177</b>	<b>-60</b>	<b>1,117</b>	<b>15,252</b>	<b>-7,600</b>	<b>7,652</b>	<b>2,143</b>	<b>-</b>	<b>2,143</b>	<b>8,843</b>	<b>4,065</b>		

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>8,769</b>	<b>8,843</b>	<b>6,415</b>
<b>Net Capital Requirement</b>	<b>2,143</b>	<b>4,065</b>	<b>607</b>
<b>Accruals to cash adjustments</b>	<b>-2,450</b>	<b>-2,450</b>	<b>-1,287</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	-2,450	-2,450	-1,227
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-60
<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>-3,000</b>	<b>-3,070</b>	<b>-3,024</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-3,000	-3,070	-3,024
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>5,462</b>	<b>7,388</b>	<b>2,711</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	1,177	1,175	765
<i>Less:</i>			
Administration DEL Income	-60	-60	-48
<b>Net Administration Costs</b>	<b>1,117</b>	<b>1,115</b>	<b>717</b>
Gross Programme Costs	15,252	15,695	13,737
<i>Less:</i>			
Programme DEL Income	-7,600	-7,967	-8,039
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>7,652</b>	<b>7,728</b>	<b>5,698</b>
<b>Total Net Operating Costs</b>	<b>8,769</b>	<b>8,843</b>	<b>6,415</b>
<i>Of which:</i>			
Resource DEL	7,769	7,843	6,415
Capital DEL	-	-	-
Resource AME	1,000	1,000	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>8,769</b>	<b>8,843</b>	<b>6,415</b>
<i>Of which:</i>			
Resource DEL	7,769	7,843	6,415
Resource AME	1,000	1,000	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>8,769</b>	<b>8,843</b>	<b>6,415</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A United Kingdom Supreme Court			
Sales of Goods and Services	-60	-60	-48
<b>Total Sales of Goods and Services</b>	<b>-60</b>	<b>-60</b>	<b>-48</b>
<b>Total Administration</b>	<b>-60</b>	<b>-60</b>	<b>-48</b>
<b>Programme</b>			
A United Kingdom Supreme Court			
Sales of Goods and Services	-7,600	-7,967	-8,039
<b>Total Sales of Goods and Services</b>	<b>-7,600</b>	<b>-7,967</b>	<b>-8,039</b>
<b>Total Programme</b>	<b>-7,600</b>	<b>-7,967</b>	<b>-8,039</b>
<b>Total Voted Resource DEL</b>	<b>-7,660</b>	<b>-8,027</b>	<b>-8,087</b>
<b>Total Voted Resource Income</b>	<b>-7,660</b>	<b>-8,027</b>	<b>-8,087</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Vicky Fox

# Government Actuary's Department

## INTRODUCTION

1. This Estimate covers the running costs of the department of the Government Actuary. The department's main areas of activity are to provide actuarial and specialist analysis, advice and assurance in a range of areas, including employer-sponsored pension arrangements and other employee benefits, social insurance, health care financing arrangements, risk management and strategic investment, asset/liability considerations, pension and insurance regulation etc.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,000	-	1,000
Capital	350,000	-	350,000
<b>Annually Managed Expenditure</b>			
Resource	50,000	-	50,000
Capital	100,000	-	100,000
<b>Total Net Budget</b>			
Resource	51,000	-	51,000
Capital	450,000	-	450,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>974,000</b>		

Amounts required in the year ending 31 March 2025 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.

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

The setting up and use of provisions and other associated non-cash items.

**Government Actuary's Department** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	1,000	106,000	-105,000
Capital	350,000	4,433,000	-4,083,000
<b>Annually Managed Expenditure</b>			
Resource	50,000	14,000	36,000
Capital	100,000	167,000	-67,000
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>974,000</b>	<b>3,826,000</b>	<b>-2,852,000</b>

## PART II: SUBHEAD DETAIL

	2024-25											2023-24			
	Resources							Plans				Resources		Capital	
	Administration			Programme				Total				Gross	Income	Net	
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
<b>Departmental Expenditure Limit (DEL)</b>															
<b>Voted expenditure</b>															
A Administration	25,831	-25,850	-19	-	-	-	-	-	-	-	-	350	-	350	615
B Use of Provisions (DEL)	20	-	20	-	-	-	-	-	-	-	-	-	-	-	20
<b>Total voted DEL</b>	<b>25,851</b>	<b>-25,850</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>350</b>	<b>-</b>	<b>350</b>	<b>-</b>	<b>350</b>	<b>350</b>	<b>-</b>	<b>350</b>	<b>635</b>
<b>Total DEL</b>	<b>25,851</b>	<b>-25,850</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>350</b>	<b>-</b>	<b>350</b>	<b>-</b>	<b>350</b>	<b>350</b>	<b>-</b>	<b>350</b>	<b>635</b>
<b>Annually Managed Expenditure (AME)</b>															
<b>Voted expenditure</b>															
C Provisions (AME)	-	-	-	50	-	50	50	-	50	-	50	100	-	100	30
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>50</b>	<b>50</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>50</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>30</b>
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>50</b>	<b>50</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>50</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>30</b>
<b>Voted expenditure</b>	<b>25,851</b>	<b>-25,850</b>	<b>1</b>	<b>50</b>	<b>-</b>	<b>50</b>	<b>450</b>	<b>-</b>	<b>450</b>	<b>-</b>	<b>450</b>	<b>450</b>	<b>-</b>	<b>450</b>	<b>665</b>
<b>Non-voted expenditure</b>															
<b>Total for Estimate</b>	<b>25,851</b>	<b>-25,850</b>	<b>1</b>	<b>50</b>	<b>-</b>	<b>50</b>	<b>450</b>	<b>-</b>	<b>450</b>	<b>-</b>	<b>450</b>	<b>450</b>	<b>-</b>	<b>450</b>	<b>665</b>
															<b>10,250</b>



**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	51	665	-866
<b>Net Capital Requirement</b>	450	10,250	174
<b>Accruals to cash adjustments</b>	473	-1,412	-1,062
<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	-700	-915	-1,344
New provisions and adjustments to previous provisions	-170	-450	49
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-77	-67	-71
<i>Adjustments to reflect movements in working balances:</i>	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-375
Increase (+) / Decrease (-) in debtors	1,400	-	-1,198
Increase (-) / Decrease (+) in creditors	-	-	1,859
Use of provisions	20	20	18
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>974</b>	<b>9,503</b>	<b>-1,754</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	25,831	26,629	24,242
<i>Less:</i>			
Administration DEL Income	-25,850	-26,014	-25,052
<b>Net Administration Costs</b>	<b>-19</b>	<b>615</b>	<b>-810</b>
Gross Programme Costs	70	50	-56
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>70</b>	<b>50</b>	<b>-56</b>
<b>Total Net Operating Costs</b>	<b>51</b>	<b>665</b>	<b>-866</b>
<i>Of which:</i>			
Resource DEL	-19	615	-810
Capital DEL	-	-	-
Resource AME	70	50	-56
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>51</b>	<b>665</b>	<b>-866</b>
<i>Of which:</i>			
Resource DEL	1	635	-792
Resource AME	50	30	-74
<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>51</b>	<b>665</b>	<b>-866</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A: Administration			
Sales of Goods and Services	-25,850	-26,014	-25,052
<b>Total Sales of Goods and Services</b>	<b>-25,850</b>	<b>-26,014</b>	<b>-25,052</b>
<b>Total Administration</b>	<b>-25,850</b>	<b>-26,014</b>	<b>-25,052</b>
<b>Total Voted Resource DEL</b>	<b>-25,850</b>	<b>-26,014</b>	<b>-25,052</b>
<b>Total Voted Resource Income</b>	<b>-25,850</b>	<b>-26,014</b>	<b>-25,052</b>
<b>Voted Capital DEL</b>			
<b>Programme</b>			
A: Administration			
Sales of Assets	-	-	-7
<b>Total Sales of Assets</b>	<b>-</b>	<b>-</b>	<b>-7</b>
<b>Total Programme</b>	<b>-</b>	<b>-</b>	<b>-7</b>
<b>Total Voted Capital DEL</b>	<b>-</b>	<b>-</b>	<b>-7</b>
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-</b>	<b>-7</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Fiona Dunsire



# Office of Gas and Electricity Markets

## INTRODUCTION

1. This Estimate covers the resource, capital and cash expenditure of the Office of Gas and Electricity Markets.
2. Created under provisions of the Utilities Act 2000, the Gas and Electricity Markets Authority (the 'Authority'), consists of non-executive and executive members and a non-executive chair, and operates through the Office of Gas and Electricity Markets ('Ofgem'), which is a non-ministerial government department.
3. The Authority determines strategic direction, sets policy priorities and makes decisions on a wide range of regulatory issues, including price controls and enforcement. When making decisions, the Authority is guided by its Consumer Interest Framework, which helps it to identify trade-offs between complex consumer interests.
4. The Authority's principal objective, set out in statute, is to protect the interests of existing and future consumers. In the past year, the Government has also made, or initiated the process to make important changes to the Authority's responsibilities. Details on the Consumer Interest Framework and our responsibilities, including a net zero duty, a growth duty, and a strategy and policy statement, can be found in our Multiyear Strategy.
5. The strategy sets out five priorities that will shape all of the energy regulator's work going forward as it works to accelerate the transition from gas to renewable forms of energy, and help customers, particularly the most vulnerable, deal with the impact of the energy crisis that has seen debt levels reach record highs. Those priorities are:
  - Shaping a retail market that works for consumers
  - Enabling infrastructure for net zero at pace
  - Establishing an efficient, fair and flexible energy system
  - Advancing decarbonisation through low carbon energy and social schemes
  - Strengthening Ofgem as an organisation.
6. Our Forward Work Programme sets out how we plan to use our resources in 2024-25 to deliver against the Strategy.
7. Our expenditure is funded mainly by: i. income generated from the industry that we regulate in the form of licence fees ii. other government departments, for specific programmes iii. the work that we perform on administering various social and environmental schemes iv. recharges, in respect of our offshore transmission tender regime.
8. Monies collected on behalf of the Secretary of State, either on behalf of consumer advocacy functions, metrology functions, or in respect of the Secretary of State's own costs are shown as payments to the Department for Energy Security and Net Zero ('DESNZ').

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	52,341,000	-	52,341,000
Capital	4,801,000	-	4,801,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	52,341,000	-	52,341,000
Capital	4,801,000	-	4,801,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>70,395,000</b>		

Amounts required in the year ending 31 March 2025 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 and levelisation process.

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; 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 and levelisation process.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	52,341,000	10,855,000	<b>41,486,000</b>
Capital	4,801,000	1,125,000	<b>3,676,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>70,395,000</b>	<b>18,836,000</b>	<b>51,559,000</b>

## PART II: SUBHEAD DETAIL

	2024-25 Plans												2023-24 Plans				
	Resources						Programme						Capital				
	Administration			Total			Income			Net			Resources				
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Resources	Capital
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
<b>Departmental Expenditure Limit (DEL)</b>																	
<b>Voted expenditure</b>																	
A Gas and Electricity Markets Authority: Administration	163,742	-163,742	-	-	-	-	4,801	-	4,801	-	-	31,350	-	4,801	-	31,350	2,760
B Ofgem Delivery & Schemes: Administration	68,833	-60,702	8,131	-	-	8,131	7,000	-7,000	-	-	4,502	-	-	-	-	4,502	-
C Ofgem Green Gas: Administration	4,260	-4,260	-	50,030	-5,820	44,210	-	-	-	-	-	-	-	-	-	2,531	-
D Levelisation: Programme	-	-	-	70,000	-70,000	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total voted DEL</b>	<b>236,835</b>	<b>-228,704</b>	<b>8,131</b>	<b>120,030</b>	<b>-75,820</b>	<b>44,210</b>	<b>11,801</b>	<b>-7,000</b>	<b>4,801</b>	<b>-7,000</b>	<b>4,801</b>	<b>38,383</b>	<b>-</b>	<b>11,801</b>	<b>-7,000</b>	<b>38,383</b>	<b>2,760</b>
<b>Total DEL</b>	<b>236,835</b>	<b>-228,704</b>	<b>8,131</b>	<b>120,030</b>	<b>-75,820</b>	<b>44,210</b>	<b>11,801</b>	<b>-7,000</b>	<b>4,801</b>	<b>-7,000</b>	<b>4,801</b>	<b>38,383</b>	<b>-</b>	<b>11,801</b>	<b>-7,000</b>	<b>38,383</b>	<b>2,760</b>
<b>Voted expenditure</b>	<b>236,835</b>	<b>-228,704</b>	<b>8,131</b>	<b>120,030</b>	<b>-75,820</b>	<b>44,210</b>	<b>11,801</b>	<b>-7,000</b>	<b>4,801</b>	<b>-7,000</b>	<b>4,801</b>	<b>38,383</b>	<b>-</b>	<b>11,801</b>	<b>-7,000</b>	<b>38,383</b>	<b>2,760</b>
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>	<b>236,835</b>	<b>-228,704</b>	<b>8,131</b>	<b>120,030</b>	<b>-75,820</b>	<b>44,210</b>	<b>11,801</b>	<b>-7,000</b>	<b>4,801</b>	<b>-7,000</b>	<b>4,801</b>	<b>38,383</b>	<b>-</b>	<b>11,801</b>	<b>-7,000</b>	<b>38,383</b>	<b>2,760</b>



**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>52,341</b>	<b>38,383</b>	<b>4,397</b>
<b>Net Capital Requirement</b>	<b>4,801</b>	<b>2,760</b>	<b>1,042</b>
<b>Accruals to cash adjustments</b>	<b>13,253</b>	<b>-11,771</b>	<b>-49,713</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-13,809	-9,300	-7,105
New provisions and adjustments to previous provisions	-	-28,000	-42,500
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-150	-105	-108
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	27,212	12,843	-
Increase (-) / Decrease (+) in creditors	-	7,993	-
Use of provisions	-	4,798	-
<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>70,395</b>	<b>29,372</b>	<b>-44,274</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	236,835	222,735	218,056
<i>Less:</i>			
Administration DEL Income	-228,704	-186,883	-170,731
<b>Net Administration Costs</b>	<b>8,131</b>	<b>35,852</b>	<b>47,325</b>
Gross Programme Costs	120,030	9,914	5,284
<i>Less:</i>			
Programme DEL Income	-75,820	-7,383	-48,212
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>44,210</b>	<b>2,531</b>	<b>-42,928</b>
<b>Total Net Operating Costs</b>	<b>52,341</b>	<b>38,383</b>	<b>4,397</b>
<i>Of which:</i>			
Resource DEL	52,341	38,383	4,397
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>52,341</b>	<b>38,383</b>	<b>4,397</b>
<i>Of which:</i>			
Resource DEL	52,341	38,383	4,397
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>52,341</b>	<b>38,383</b>	<b>4,397</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A Gas and Electricity Markets Authority: Administration			
Sales of Goods and Services	-24,762	-14,750	-1,325
Other Income	-	-	-15,489
Taxation	-138,980	-117,123	-106,664
B Ofgem Delivery & Schemes: Administration			
Sales of Goods and Services	-60,102	-49,646	-
Other Income	-	-	-43,090
Taxation	-600	-1,556	-1,200
C Ofgem Green Gas: Administration			
Sales of Goods and Services	-	-	-5
Taxation	-4,260	-3,808	-2,958
<b>Total Sales of Goods and Services</b>	<b>-84,864</b>	<b>-64,396</b>	<b>-1,330</b>
<b>Total Other Income</b>	<b>-</b>	<b>-</b>	<b>-58,579</b>
<b>Total Taxation</b>	<b>-143,840</b>	<b>-122,487</b>	<b>-110,822</b>
<b>Total Administration</b>	<b>-228,704</b>	<b>-186,883</b>	<b>-170,731</b>
<b>Programme</b>			
C Ofgem Green Gas: Administration			
Taxation	-5,820	-7,383	-48,212
D Levelisation: Programme			
Taxation	-70,000	-	-
<b>Total Taxation</b>	<b>-75,820</b>	<b>-7,383</b>	<b>-48,212</b>
<b>Total Programme</b>	<b>-75,820</b>	<b>-7,383</b>	<b>-48,212</b>
<b>Total Voted Resource DEL</b>	<b>-304,524</b>	<b>-194,266</b>	<b>-218,943</b>
<b>Total Voted Resource Income</b>	<b>-304,524</b>	<b>-194,266</b>	<b>-218,943</b>
<b>Voted Capital DEL</b>			
<b>Programme</b>			
B Ofgem Delivery & Schemes: Administration			
Sales of Assets	-7,000	-9,259	-
<b>Total Sales of Assets</b>	<b>-7,000</b>	<b>-9,259</b>	<b>-</b>
<b>Total Programme</b>	<b>-7,000</b>	<b>-9,259</b>	<b>-</b>
<b>Total Voted Capital DEL</b>	<b>-7,000</b>	<b>-9,259</b>	<b>-</b>
<b>Total Voted Capital Income</b>	<b>-7,000</b>	<b>-9,259</b>	<b>-</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Jonathan Brearley



# Office of Rail and Road

## INTRODUCTION

1. This Estimate provides for expenditure for the Office of Rail and Road (ORR).
2. ORR, as the combined economic and safety regulator, is responsible for railway health and safety matters and the regulation of access to railways and promotion of competition in the provision of rail services. It is also responsible for promoting efficiency and economy for those providing railway services and protecting the interests of railway service users.
3. ORR is responsible for monitoring National Highways' management and operation of the strategic road network.
4. ORR acts as the appeal body, controls the network statement, monitors the competitive situation of rail services, and oversees the efficient management and fair and non-discriminatory use of rail infrastructure for Northern Ireland.
5. ORR is the sponsor of the Rail Ombudsman.
6. Further details of expenditure contained in this Estimate can be found in ORR's Annual Report and Accounts 2023-24.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,000	-	1,000
Capital	720,000	-	720,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,000	-	1,000
Capital	720,000	-	720,000
<b>Non-Budget Expenditure</b>			
	-		
<b>Net Cash Requirement</b>	<b>2,000,000</b>		

Amounts required in the year ending 31 March 2025 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 regulation of HS1 stations, 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, sponsorship of the Rail Ombudsman and providing advice on the future funding framework for Transport for London.

All activities as highways monitor with responsibility for monitoring and enforcing the performance and efficiency of National Highways' 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 the Core Valley Lines.

Income arising from:

Regulatory licences, concession agreements, levies, subscription fees, charges for courses and officers loaned to other organisations, 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.

Income from recovery actions in connection with 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 monitoring and enforcing the performance of National Highways including its delivery of the government's road investment strategy and its management and operation of the strategic road network, and for providing advice on the future funding framework for Transport for London.

**Office of Rail and Road** will account for this Estimate.

**PART I: EXPENDITURE AND AMBIT (CONTINUED)**

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
<b>Departmental Expenditure Limit</b>			
Resource	1,000	-	1,000
Capital	720,000	324,000	396,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,000,000</b>	<b>900,000</b>	<b>1,100,000</b>



## PART II: SUBHEAD DETAIL

	2024-25												2023-24	
	Resources						Plans						Resources	Capital
	Administration			Programme			Total			Gross	Income	Net	Net	Capital
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Capital
1	2	3	4	5	6	7	8	9	10	11	12			
<b>Departmental Expenditure Limit (DEL)</b>														
<b>Voted expenditure</b>														
A Economic regulation, admin, associated capital and other expenditure	19,136	-19,135	1	-	-	-	720	-	720	-	1	1,620		
B Safety Regulation, admin and other expenditure	19,108	-19,108	-	-	-	-	-	-	-	-	-	-		
C Other Regulation, admin and other expenditure	3,456	-3,456	-	-	-	-	-	-	-	-	1	-		
<b>Total voted DEL</b>	<b>41,700</b>	<b>-41,699</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>720</b>	<b>-</b>	<b>720</b>	<b>-</b>	<b>2</b>	<b>1,620</b>		
<b>Total DEL</b>	<b>41,700</b>	<b>-41,699</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>720</b>	<b>-</b>	<b>720</b>	<b>-</b>	<b>2</b>	<b>1,620</b>		
<b>Voted expenditure</b>	<b>41,700</b>	<b>-41,699</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>720</b>	<b>-</b>	<b>720</b>	<b>-</b>	<b>2</b>	<b>1,620</b>		
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total for Estimate</b>	<b>41,700</b>	<b>-41,699</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>720</b>	<b>-</b>	<b>720</b>	<b>-</b>	<b>2</b>	<b>1,620</b>		

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	1	2	5
<b>Net Capital Requirement</b>	720	1,620	452
<b>Accruals to cash adjustments</b>	1,279	2,378	1,603
<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	-1,917	-1,892	-1,722
New provisions and adjustments to previous provisions	-10	-9	9
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-80	-55	-111
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	3,286	4,334	3,427
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,000</b>	<b>4,000</b>	<b>2,060</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	41,700	41,811	39,953
<i>Less:</i>			
Administration DEL Income	-41,699	-41,809	-39,948
<b>Net Administration Costs</b>	<b>1</b>	<b>2</b>	<b>5</b>
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>1</b>	<b>2</b>	<b>5</b>
<i>Of which:</i>			
Resource DEL	1	2	5
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</b>	<b>2</b>	<b>5</b>
<i>Of which:</i>			
Resource DEL	1	2	5
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</b>	<b>2</b>	<b>5</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A Economic regulation, admin, associated capital and other expenditure			
Other Income	-28	-28	-69
Taxation	-19,107	-19,546	-19,123
B Safety Regulation, admin and other expenditure			
Other Income	-28	-27	-
Taxation	-19,080	-18,643	-17,738
C Other Regulation, admin and other expenditure			
Other Income	-3,456	-3,565	-3,018
<b>Total Other Income</b>	<b>-3,512</b>	<b>-3,620</b>	<b>-3,087</b>
<b>Total Taxation</b>	<b>-38,187</b>	<b>-38,189</b>	<b>-36,861</b>
<b>Total Administration</b>	<b>-41,699</b>	<b>-41,809</b>	<b>-39,948</b>
<b>Total Voted Resource DEL</b>	<b>-41,699</b>	<b>-41,809</b>	<b>-39,948</b>
<b>Total Voted Resource Income</b>	<b>-41,699</b>	<b>-41,809</b>	<b>-39,948</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

John Larkinson

# Water Services Regulation Authority

## INTRODUCTION

1. This Estimate provides for the funding and expenditure of the Water Services Regulation Authority (Ofwat), which was established under the Water Act 2003. Ofwat is responsible for the regulation of the water industry in England and Wales as principally set out in the Water Industry Act 1991, Water Act 2003, and Water Act 2014. Ofwat is a competition authority principally under the Competition Act 1998 and the Enterprise Act 2002 relating to commercial activities connected with water or sewerage services in England and Wales.
2. Ofwat is funded through licence fees received from the water and and/or sewerage companies and is subject to cost control.
3. The cash provision includes £160,000, relating to the part of the pension costs of the former Directors General of the Office of Water Services ('Directors General') which cannot be charged to the water industry as it relates to their services with other government departments.

**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource	160,000	-	160,000	
Capital	650,000	-	650,000	
<b>Annually Managed Expenditure</b>				
Resource	-	-	-	
Capital	-	-	-	
<b>Total Net Budget</b>				
Resource	160,000	-	160,000	
Capital	650,000	-	650,000	
<b>Non-Budget Expenditure</b>	-			
<b>Net Cash Requirement</b>	<b>13,810,000</b>			

Amounts required in the year ending 31 March 2025 for expenditure by Water Services Regulation Authority on:

**Departmental Expenditure Limit:**Expenditure arising from:

Regulation of, and the application of competition law to, the water and sewerage industry in England and Wales. Administration and operation costs of the department, including depreciation, pension payments, provisions and other noncash items. Payments in relation to legal costs arising from carrying out legal functions including regulatory and/or competition functions.

Income arising from:

Regulatory licence fees and otherwise recovering Ofwat's costs and expenses associated with the regulation of, and being a competition authority in relation to, the water and sewerage industry in England and Wales.

Contributions towards former Director Generals' pension payments.

Recovery in respect of administration and operation costs of the department, including salary recovery for staff on loan or seconded, contributions relating to participants' share of collaborative projects, sale of fixed assets and any other miscellaneous cost recovery receipts.

**Water Services Regulation Authority** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	160,000	72,000	<b>88,000</b>
Capital	650,000	293,000	<b>357,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>13,810,000</b>	<b>6,215,000</b>	<b>7,595,000</b>



## PART II: SUBHEAD DETAIL

	2024-25												2023-24				
	Plans												Resources	Capital			
	Administration						Programme						Total		Resources	Capital	
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12						
<b>Departmental Expenditure Limit (DEL)</b>																	
<b>Voted expenditure</b>																	
A Water Services Regulation Authority	62,110	-61,950	160	-	-	160	-	-	-	-	160	650	-	650	161	936	
<b>Total voted DEL</b>	<b>62,110</b>	<b>-61,950</b>	<b>160</b>	<b>-</b>	<b>-</b>	<b>160</b>	<b>650</b>	<b>-</b>	<b>650</b>	<b>161</b>	<b>936</b>	<b>650</b>	<b>-</b>	<b>650</b>	<b>161</b>	<b>936</b>	
<b>Total DEL</b>	<b>62,110</b>	<b>-61,950</b>	<b>160</b>	<b>-</b>	<b>-</b>	<b>160</b>	<b>650</b>	<b>-</b>	<b>650</b>	<b>161</b>	<b>936</b>	<b>650</b>	<b>-</b>	<b>650</b>	<b>161</b>	<b>936</b>	
<b>Voted expenditure</b>	<b>62,110</b>	<b>-61,950</b>	<b>160</b>	<b>-</b>	<b>-</b>	<b>160</b>	<b>650</b>	<b>-</b>	<b>650</b>	<b>161</b>	<b>936</b>	<b>650</b>	<b>-</b>	<b>650</b>	<b>161</b>	<b>936</b>	
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total for Estimate</b>	<b>62,110</b>	<b>-61,950</b>	<b>160</b>	<b>-</b>	<b>-</b>	<b>160</b>	<b>650</b>	<b>-</b>	<b>650</b>	<b>161</b>	<b>936</b>	<b>650</b>	<b>-</b>	<b>650</b>	<b>161</b>	<b>936</b>	

£'000

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>160</b>	<b>161</b>	<b>32,234</b>
<b>Net Capital Requirement</b>	<b>650</b>	<b>936</b>	<b>3,159</b>
<b>Accruals to cash adjustments</b>	<b>13,000</b>	<b>10,000</b>	<b>-542</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	-1,125	-1,043	-473
New provisions and adjustments to previous provisions	-150	-150	-31
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-118	-122	-38
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	14,013	10,949	-
Use of provisions	380	366	-
<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>13,810</b>	<b>11,097</b>	<b>34,851</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
Gross Administration Costs	62,110	52,548	32,234
<i>Less:</i>			
Administration DEL Income	-61,950	-52,387	-
<b>Net Administration Costs</b>	<b>160</b>	<b>161</b>	<b>32,234</b>
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>160</b>	<b>161</b>	<b>32,234</b>
<i>Of which:</i>			
Resource DEL	160	161	32,234
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>160</b>	<b>161</b>	<b>32,234</b>
<i>Of which:</i>			
Resource DEL	160	161	32,234
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>160</b>	<b>161</b>	<b>32,234</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A Water Services Regulation Authority			
Taxation	-61,950	-52,387	-
<b>Total Taxation</b>	<b>-61,950</b>	<b>-52,387</b>	<b>-</b>
<b>Total Administration</b>	<b>-61,950</b>	<b>-52,387</b>	<b>-</b>
<b>Total Voted Resource DEL</b>	<b>-61,950</b>	<b>-52,387</b>	<b>-</b>
<b>Total Voted Resource Income</b>	<b>-61,950</b>	<b>-52,387</b>	<b>-</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

David Black

# Export Credits Guarantee Department

## INTRODUCTION

1. This Estimate covers the planned budgetary expenditure of the Export Credits Guarantee Department (ECGD) and its support of UK exporters.
2. The total Resource DEL is to cover the running costs of the Department. In 2024-25 the Administration RDEL is a token amount (of £2k) with the gross costs covered from the premium income that the Department receives. Included in RDEL are Shipbuilding Credit Guarantee Scheme costs (net £1k), fully rechargeable to the Department for Business and Trade, to help the administration of the scheme.
3. Income received by ECGD in the course of supporting exporters scores against its Resource AME. In 2024-25 income will predominately be premium earned. Income arising from Direct Lending loans is interest earned.
4. Capital AME expenditure is for the drawdown of Direct Lending loans.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource †	2,000	-	2,000
Capital	2,510,000	-	2,510,000
<b>Annually Managed Expenditure</b>			
Resource	1,703,587,000	-	1,703,587,000
Capital	1,005,402,000	-	1,005,402,000
<b>Total Net Budget</b>			
Resource	1,703,589,000	-	1,703,589,000
Capital	1,007,912,000	-	1,007,912,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement †</b>	<b>1,801,895,000</b>		

Amounts required in the year ending 31 March 2025 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.

Services provided on behalf of other government departments including payment for services incurred on behalf of other government departments.

Income arising from:

Some underwriting activity, notional income in respect of the Apprenticeship Levy and sponsorship income raised to defray specific marketing costs.

Services provided on behalf of other government departments including recoveries of income from other government departments and third parties.

**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.

Services provided on behalf of other government departments including payment for services incurred on behalf of other government departments.

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.

Services provided on behalf of other government departments including recoveries of income from other government departments and third parties.

**Export Credits Guarantee Department** will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender	£
<b>Departmental Expenditure Limit</b>				
Resource	2,000	-	<b>2,000</b>	
Capital	2,510,000	2,510,000	-	
<b>Annually Managed Expenditure</b>				
Resource	1,703,587,000	735,004,000	<b>968,583,000</b>	
Capital	1,005,402,000	916,185,000	<b>89,217,000</b>	
<b>Non-Budget Expenditure</b>	-	-	-	
<b>Net Cash Requirement</b>	<b>1,801,895,000</b>	<b>1,202,801,000</b>	<b>599,094,000</b>	

† £90,000 has been advanced from the Contingencies Fund to provide cash in respect of £90,000 resource DEL spending supporting the service provided for under section B of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 July 2024.



## PART II: SUBHEAD DETAIL

	2024-25											2023-24			
	Plans											Plans			
	Resources			Programme			Capital			Resources			Capital		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Resources	Net	Capital
1	2	3	4	5	6	7	8	9	10	11	12				
<b>Departmental Expenditure Limit (DEL)</b>															
<b>Voted expenditure</b>															
A Export Credit Guarantees and Investments	101,568	-101,567	1	-	-	1	2,510	-	2,510	-	2,340	1	2,340		
B Shipbuilding credit guarantee scheme	205	-204	1	-	-	1	-	-	-	-	-	1	-		
<b>Total voted DEL</b>	<b>101,773</b>	<b>-101,771</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>2,510</b>	<b>-</b>	<b>2,510</b>	<b>-</b>	<b>2,340</b>	<b>2</b>	<b>2,340</b>		
<b>Total DEL</b>	<b>101,773</b>	<b>-101,771</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>2,510</b>	<b>-</b>	<b>2,510</b>	<b>-</b>	<b>2,340</b>	<b>2</b>	<b>2,340</b>		
<b>Annually Managed Expenditure (AME)</b>															
<b>Voted expenditure</b>															
C Export Credits	-	-	-	1,699,153	-522,006	1,177,147	1,177,147	-	-	-	1,016,560	-	-		
D Direct Lending	-	-	-	632,311	-105,871	526,440	526,440	1,286,373	-280,971	1,005,402	416,783	1,035,967	1,035,967		
<b>Total voted AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,331,464</b>	<b>-627,877</b>	<b>1,703,587</b>	<b>1,703,587</b>	<b>1,286,373</b>	<b>-280,971</b>	<b>1,005,402</b>	<b>1,433,343</b>	<b>1,035,967</b>	<b>1,035,967</b>		
<b>Total AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,331,464</b>	<b>-627,877</b>	<b>1,703,587</b>	<b>1,703,587</b>	<b>1,286,373</b>	<b>-280,971</b>	<b>1,005,402</b>	<b>1,433,343</b>	<b>1,035,967</b>	<b>1,035,967</b>		
<b>Voted expenditure</b>	<b>101,773</b>	<b>-101,771</b>	<b>2</b>	<b>2,331,464</b>	<b>-627,877</b>	<b>1,703,587</b>	<b>1,703,589</b>	<b>1,288,883</b>	<b>-280,971</b>	<b>1,007,912</b>	<b>1,433,345</b>	<b>1,038,307</b>	<b>1,038,307</b>		
<b>Non-voted expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total for Estimate</b>	<b>101,773</b>	<b>-101,771</b>	<b>2</b>	<b>2,331,464</b>	<b>-627,877</b>	<b>1,703,587</b>	<b>1,703,589</b>	<b>1,288,883</b>	<b>-280,971</b>	<b>1,007,912</b>	<b>1,433,345</b>	<b>1,038,307</b>	<b>1,038,307</b>		

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>1,703,589</b>	<b>1,433,345</b>	<b>-302,951</b>
<b>Net Capital Requirement</b>	<b>1,007,912</b>	<b>1,038,307</b>	<b>130,319</b>
<b>Accruals to cash adjustments</b>	<b>-909,606</b>	<b>-798,761</b>	<b>-114,546</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	-2,397	-2,265	-1,506
New provisions and adjustments to previous provisions	-1,655,309	-1,351,798	-132,997
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-676,515	-582,389	75,694
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	1,269,960	917,475	-205,815
Increase (-) / Decrease (+) in creditors	154,655	220,216	150,078
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,801,895</b>	<b>1,672,891</b>	<b>-287,178</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
Gross Administration Costs	101,773	89,282	76,904
<i>Less:</i>			
Administration DEL Income	-101,771	-89,280	-76,904
<b>Net Administration Costs</b>	<b>2</b>	<b>2</b>	<b>-</b>
Gross Programme Costs	2,331,464	1,933,887	59,643
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-627,877	-500,544	-362,594
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>1,703,587</b>	<b>1,433,343</b>	<b>-302,951</b>
<b>Total Net Operating Costs</b>	<b>1,703,589</b>	<b>1,433,345</b>	<b>-302,951</b>
<i>Of which:</i>			
Resource DEL	2	2	-
Capital DEL	-	-	-
Resource AME	1,703,587	1,433,343	-302,951
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>1,703,589</b>	<b>1,433,345</b>	<b>-302,951</b>
<i>Of which:</i>			
Resource DEL	2	2	-
Resource AME	1,703,587	1,433,343	-302,951
<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>1,703,589</b>	<b>1,433,345</b>	<b>-302,951</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Administration</b>			
A Export Credit Guarantees and Investments			
Sales of Goods and Services	-101,543	-89,206	-76,882
Other Income	-24	-24	-22
B Shipbuilding credit guarantee scheme			
Sales of Goods and Services	-204	-50	-
<b>Total Sales of Goods and Services</b>	<b>-101,747</b>	<b>-89,256</b>	<b>-76,882</b>
<b>Total Other Income</b>	<b>-24</b>	<b>-24</b>	<b>-22</b>
<b>Total Administration</b>	<b>-101,771</b>	<b>-89,280</b>	<b>-76,904</b>
<b>Total Voted Resource DEL</b>	<b>-101,771</b>	<b>-89,280</b>	<b>-76,904</b>
<b>Voted Resource AME</b>			
<b>Programme</b>			
C Export Credits			
Sales of Goods and Services	-486,366	-402,870	-236,054
Interest and Dividends	-35,640	-6,818	-32,768
<i>Fixed Rate Export Finance / Export Finance Assistance</i>			
Interest and Dividends	-	-	-63
<i>Refinanced Loans and Interest Equalisation</i>			
Interest and Dividends	-	-	-28
D Direct Lending			
Interest and Dividends	-105,871	-90,856	-93,681
<b>Total Sales of Goods and Services</b>	<b>-486,366</b>	<b>-402,870</b>	<b>-236,054</b>
<b>Total Interest and Dividends</b>	<b>-141,511</b>	<b>-97,674</b>	<b>-126,540</b>
<b>Total Programme</b>	<b>-627,877</b>	<b>-500,544</b>	<b>-362,594</b>
<b>Total Voted Resource AME</b>	<b>-627,877</b>	<b>-500,544</b>	<b>-362,594</b>
<b>Total Voted Resource Income</b>	<b>-729,648</b>	<b>-589,824</b>	<b>-439,498</b>
<b>Voted Capital AME</b>			
<b>Programme</b>			
<i>Refinanced Loans and Interest Equalisation</i>			
Repayments	-	-	-1,019
D Direct Lending			
Repayments	-280,971	-247,495	-191,575
<b>Total Repayments</b>	<b>-280,971</b>	<b>-247,495</b>	<b>-192,594</b>
<b>Total Programme</b>	<b>-280,971</b>	<b>-247,495</b>	<b>-192,594</b>
<b>Total Voted Capital AME</b>	<b>-280,971</b>	<b>-247,495</b>	<b>-192,594</b>
<b>Total Voted Capital Income</b>	<b>-280,971</b>	<b>-247,495</b>	<b>-192,594</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Tim Reid

**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

<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
B	Shipbuilding Credit Guarantee Scheme	205



# Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England

## INTRODUCTION

1. The Parliamentary and Health Service Ombudsman (PHSO) was set up by Parliament to provide an independent complaint handling service. We make final decisions on complaints that have not been resolved by the NHS in England, UK government departments, and other UK public organisations.
2. The Ombudsman is a Crown appointment, independent of government, but accountable to Parliament. Our work is scrutinised by the Public Administration and Constitutional Affairs Committee.
3. The PHSO's strategy for 2022/2025 sets out three key objectives:

Objective 1: People who use public services have a better awareness of the role of the Ombudsman and can easily access our service.

Objective 2: People we work with receive a high quality, empathetic and timely service, according to international Ombudsman principles.

Objective 3: We contribute to a culture of learning and continuous improvement, leading to high standards in public service.

4. The increase in PHSO's Resource DEL was approved in Spending Review 2021 (SR21). PHSO's strategy supports the government's agenda on strong and innovative public services, and on levelling up. Our casework supports individuals who have experienced public service failures and promotes the improvement of public services for everyone through learning from complaints and mistakes. We make recommendations to the organisations we investigate, and we lay reports in Parliament to highlight necessary improvements and help Parliament to hold public services to account.
5. The impact of COVID-19 on public services means that our work has never been more important, and that the complaints we receive have increased substantially. The increase in our Resource DEL will enable us to respond to the increase in demand for our services. It will also fund work to ensure that disadvantaged communities can access our services, supporting the government's levelling up agenda.



**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	42,777,000	216,000	42,993,000
Capital	11,748,000	-	11,748,000
<b>Annually Managed Expenditure</b>			
Resource	600,000	-	600,000
Capital	384,000	-	384,000
<b>Total Net Budget</b>			
Resource	43,377,000	216,000	43,593,000
Capital	12,132,000	-	12,132,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>43,565,000</b>		

Amounts required in the year ending 31 March 2025 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.

Income arising from:

Monies received from the recovery of costs or miscellaneous income not classified elsewhere.

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

Use of provisions, including provisions for onerous leases, early departure, legal costs and dilapidations.

**Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	42,777,000	19,164,000	23,613,000
Capital	11,748,000	5,287,000	6,461,000
<b>Annually Managed Expenditure</b>			
Resource	600,000	352,000	248,000
Capital	384,000	171,000	213,000
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>43,565,000</b>	<b>19,457,000</b>	<b>24,108,000</b>

## PART II: SUBHEAD DETAIL

	2024-25 Plans										2023-24 Plans					
	Resources					Capital					Resources	Capital				
	Administration		Programme			Total		Gross	Income	Net	Gross	Income	Net	Net	Net	
	1	2	3	4	5	6	7									8
<b>Departmental Expenditure Limit (DEL)</b>																
<b>Voted expenditure</b>																
A Administration	-	-	-	42,836	-59	42,777						11,748	-	11,748	41,922	11,748
<b>Total voted DEL</b>	-	-	-	<b>42,836</b>	<b>-59</b>	<b>42,777</b>						<b>11,748</b>	-	<b>11,748</b>	<b>41,922</b>	<b>11,748</b>
<b>Non-voted expenditure</b>																
B Ombudsman's salary and oncosts	-	-	-	216	-	216						-	-	-	212	-
<b>Total non-voted DEL</b>	-	-	-	<b>216</b>	-	<b>216</b>						-	-	-	<b>212</b>	-
<b>Total DEL</b>	-	-	-	<b>43,052</b>	<b>-59</b>	<b>42,993</b>						<b>11,748</b>	-	<b>11,748</b>	<b>42,134</b>	<b>11,748</b>
<b>Annually Managed Expenditure (AME)</b>																
<b>Voted expenditure</b>																
C Creation of provisions	-	-	-	600	-	600						384	-	384	783	380
<b>Total voted AME</b>	-	-	-	<b>600</b>	-	<b>600</b>						<b>384</b>	-	<b>384</b>	<b>783</b>	<b>380</b>
<b>Total AME</b>	-	-	-	<b>600</b>	-	<b>600</b>						<b>384</b>	-	<b>384</b>	<b>783</b>	<b>380</b>
<b>Voted expenditure</b>	-	-	-	<b>43,436</b>	<b>-59</b>	<b>43,377</b>						<b>12,132</b>	-	<b>12,132</b>	<b>42,705</b>	<b>12,128</b>
<b>Non-voted expenditure</b>	-	-	-	<b>216</b>	-	<b>216</b>						-	-	-	<b>212</b>	-
<b>Total for Estimate</b>	-	-	-	<b>43,652</b>	<b>-59</b>	<b>43,593</b>						<b>12,132</b>	-	<b>12,132</b>	<b>42,917</b>	<b>12,128</b>

## PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>43,593</b>	<b>42,917</b>	<b>40,543</b>
<b>Net Capital Requirement</b>	<b>12,132</b>	<b>12,128</b>	<b>9,695</b>
<b>Accruals to cash adjustments</b>	<b>-11,944</b>	<b>-11,900</b>	<b>-2,617</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	-3,350	-3,150	-2,544
New provisions and adjustments to previous provisions	-984	-1,163	-11
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-62
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-7,610	-7,587	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-216</b>	<b>-212</b>	<b>-195</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-216	-212	-195
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>43,565</b>	<b>42,933</b>	<b>47,426</b>

**PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE &  
RECONCILIATION TABLE**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	43,652	42,976	40,609
<i>Less:</i>			
Programme DEL Income	-59	-59	-66
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>43,593</b>	<b>42,917</b>	<b>40,543</b>
<b>Total Net Operating Costs</b>	<b>43,593</b>	<b>42,917</b>	<b>40,543</b>
<i>Of which:</i>			
Resource DEL	42,993	42,134	40,532
Capital DEL	-	-	-
Resource AME	600	783	11
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>43,593</b>	<b>42,917</b>	<b>40,543</b>
<i>Of which:</i>			
Resource DEL	42,993	42,134	40,532
Resource AME	600	783	11
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>43,593</b>	<b>42,917</b>	<b>40,543</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Programme</b>			
A Administration			
Other Income	-59	-59	-66
<b>Total Other Income</b>	<b>-59</b>	<b>-59</b>	<b>-66</b>
<b>Total Programme</b>	<b>-59</b>	<b>-59</b>	<b>-66</b>
<b>Total Voted Resource DEL</b>	<b>-59</b>	<b>-59</b>	<b>-66</b>
<b>Total Voted Resource Income</b>	<b>-59</b>	<b>-59</b>	<b>-66</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Rob Behrens



# House of Lords

## INTRODUCTION

1. This Estimate covers allowances and expenses paid to Members of the House of Lords for the purpose of their parliamentary duties, together with the administrative and accommodation costs of the House of Lords. It includes the payment of staff salaries and pensions, supplies, catering and retail services, the House of Lords' share of accommodation and security costs for the Parliamentary Estate shared with the House of Commons, other shared services, financial assistance to opposition parties, and grants and grants-in-aid to Parliamentary bodies and organisations who promote the House of Lords' objectives.
2. Control is vested in the House of Lords' Commission, appointed each session. The spending plans provide for a uniform level of service to the House and its Committees.



**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	163,669,000	-	163,669,000
Capital	35,617,000	-	35,617,000
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	163,670,000	-	163,670,000
Capital	35,617,000	-	35,617,000
<b>Non-Budget Expenditure</b>		-	
<b>Net Cash Requirement</b>	<b>187,095,000</b>		

Amounts required in the year ending 31 March 2025 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; 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 sales of assets; other charges and receipts in connection with parliamentary activities.

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

Pensions; administrative and accommodation costs; and provisions and other non-cash costs falling in AME.

**House of Lords Administration** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	163,669,000	74,599,000	<b>89,070,000</b>
Capital	35,617,000	16,412,000	<b>19,205,000</b>
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	<b>1,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>187,095,000</b>	<b>83,033,000</b>	<b>104,062,000</b>

## PART II: SUBHEAD DETAIL

	2024-25										2023-24						
	Plans										Plans						
	Resources					Programme					Capital						
	Administration		Total			Income		Gross			Income		Net	Net	Capital		
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net	Capital
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
<b>Departmental Expenditure Limit</b>																	
<b>Voted expenditure</b>																	
A Administration	-	-	-	130,662	-7,854	122,808	-	-	-	5,534	-	5,534	-	-	123,157	4,735	
B Works Services	-	-	-	40,864	-3	40,861	-	-	-	30,083	-	30,083	-	-	37,905	37,414	
<b>Total voted DEL</b>	-	-	-	<b>171,526</b>	<b>-7,857</b>	<b>163,669</b>	-	-	-	<b>35,617</b>	-	<b>35,617</b>	-	-	<b>161,062</b>	<b>42,149</b>	
<b>Total DEL</b>	-	-	-	<b>171,526</b>	<b>-7,857</b>	<b>163,669</b>	-	-	-	<b>35,617</b>	-	<b>35,617</b>	-	-	<b>161,062</b>	<b>42,149</b>	
<b>Annually Managed Expenditure</b>																	
<b>Voted expenditure</b>																	
C Administration	-	-	-	1	-	1	-	-	-	-	-	-	-	-	12,101	-	
<b>Total voted AME</b>	-	-	-	<b>1</b>	<b>-</b>	<b>1</b>	-	-	-	-	-	-	-	-	<b>12,101</b>	-	
<b>Total AME</b>	-	-	-	<b>1</b>	<b>-</b>	<b>1</b>	-	-	-	-	-	-	-	-	<b>12,101</b>	-	
<b>Voted expenditure</b>	-	-	-	<b>171,527</b>	<b>-7,857</b>	<b>163,670</b>	-	-	-	<b>35,617</b>	-	<b>35,617</b>	-	-	<b>173,163</b>	<b>42,149</b>	
<b>Non-voted expenditure</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total for Estimate</b>	-	-	-	<b>171,527</b>	<b>-7,857</b>	<b>163,670</b>	-	-	-	<b>35,617</b>	-	<b>35,617</b>	-	-	<b>173,163</b>	<b>42,149</b>	

**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>163,670</b>	<b>173,163</b>	<b>186,809</b>
<b>Net Capital Requirement</b>	<b>35,617</b>	<b>42,149</b>	<b>65,635</b>
<b>Accruals to cash adjustments</b>	<b>-12,192</b>	<b>-24,929</b>	<b>-61,293</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	-12,714	-24,729	-53,056
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-118	-125	-118
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	35	40	-29
Increase (+) / Decrease (-) in debtors	55	-30	-2,289
Increase (-) / Decrease (+) in creditors	550	-85	-5,801
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>			
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>187,095</b>	<b>190,383</b>	<b>191,151</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>
Gross Programme Costs	171,527	180,971	193,589
<i>Less:</i>			
Programme DEL Income	-7,857	-7,808	-6,780
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>163,670</b>	<b>173,163</b>	<b>186,809</b>
<b>Total Net Operating Costs</b>	<b>163,670</b>	<b>173,163</b>	<b>186,809</b>
<i>Of which:</i>			
Resource DEL	163,669	161,062	146,314
Capital DEL	-	-	-
Resource AME	1	12,101	40,495
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>163,670</b>	<b>173,163</b>	<b>186,809</b>
<i>Of which:</i>			
Resource DEL	163,669	161,062	146,314
Resource AME	1	12,101	40,495
<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>163,670</b>	<b>173,163</b>	<b>186,809</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource DEL</b>			
<b>Programme</b>			
A Administration			
Sales of Goods and Services	-7,854	-7,805	-6,085
B Works Services			
Sales of Goods and Services	-3	-3	-695
<b>Total Sales of Goods and Services</b>	<b>-7,857</b>	<b>-7,808</b>	<b>-6,780</b>
<b>Total Programme</b>	<b>-7,857</b>	<b>-7,808</b>	<b>-6,780</b>
<b>Total Voted Resource DEL</b>	<b>-7,857</b>	<b>-7,808</b>	<b>-6,780</b>
<b>Total Voted Resource Income</b>	<b>-7,857</b>	<b>-7,808</b>	<b>-6,780</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other Statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Simon Burton, Clerk of the Parliaments





# House of Commons: Members

## INTRODUCTION

1. This Estimate provides for certain elements of the expenditure by the House of Commons attributable to political parties or individual Members.
2. Separate Estimates are laid by the Independent Parliamentary Standards Authority, the House of Commons Administration, and the House of Lords to cover the additional operating costs of Parliament.

**PART I: EXPENDITURE AND AMBIT**

	£		
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	19,991,000	-	19,991,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	19,991,000	-	19,991,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>19,969,000</b>		

Amounts required in the year ending 31 March 2025 for expenditure by House of Commons: Members on:

**Departmental Expenditure Limit:**Expenditure arising from:

The House of Commons Members' Estimate is to cover expenditure arising from: financial assistance to Opposition parties to support them in the discharge of their Parliamentary or representative functions; the Exchequer contribution to the Parliamentary Contributory Pension Fund; payroll costs of Members appointed to specific parliamentary duties, and other non-cash costs.

The **Clerk of the House of Commons** will account for this Estimate.

	£		
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	19,991,000	8,708,000	<b>11,283,000</b>
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>19,969,000</b>	<b>8,699,000</b>	<b>11,270,000</b>

## PART II: SUBHEAD DETAIL

	2024-25 Plans							2023-24 Plans			£'000	
	Resources			Capital				Resources				Capital
	Administration			Programme				Total				Net
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross		Income
1	2	3	4	5	6	7	8	9	10	11	12	
<b>Departmental Expenditure Limit (DEL)</b>												
<b>Voted expenditure</b>												
A Members' salaries, allowances and other costs	-	-	-	19,991	-	19,991						19,351
<b>Total voted DEL</b>	-	-	-	<b>19,991</b>	-	<b>19,991</b>						<b>19,351</b>
<b>Total DEL</b>	-	-	-	<b>19,991</b>	-	<b>19,991</b>						<b>19,351</b>
<b>Voted expenditure</b>	-	-	-	<b>19,991</b>	-	<b>19,991</b>						<b>19,351</b>
<b>Non-voted expenditure</b>	-	-	-	-	-	-						-
<b>Total for Estimate</b>	-	-	-	<b>19,991</b>	-	<b>19,991</b>						<b>19,351</b>

## PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	19,991	19,351	17,434
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	-22	-21	-23
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-22	-21	-23
<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>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>19,969</b>	<b>19,330</b>	<b>17,411</b>

**PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE**

£'000

	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	19,991	19,351	17,434
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>19,991</b>	<b>19,351</b>	<b>17,434</b>
<b>Total Net Operating Costs</b>	<b>19,991</b>	<b>19,351</b>	<b>17,434</b>
<i>Of which:</i>			
Resource DEL	19,991	19,351	17,434
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>19,991</b>	<b>19,351</b>	<b>17,434</b>
<i>Of which:</i>			
Resource DEL	19,991	19,351	17,434
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>19,991</b>	<b>19,351</b>	<b>17,434</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

No departmental income is expected in 2024-25 or 2023-24. No departmental income was received in 2022-23.

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Tom Goldsmith, Clerk of the House of Commons

# Crown Estate Office

## INTRODUCTION

1. This Estimate provides for a contribution to the salaries of The Crown Estate Commissioners and their staff, the expenses of their office and associated non-cash items. Up to the reign of King George III the reigning sovereign received the rents and profits of The Crown Estate. Since 1760 the surplus rents and profits (after deducting management expenses) have at the beginning of each reign been surrendered by the Sovereign to Parliament as part of the arrangements for the provision of the Civil List. The arrangement continues under the Sovereign Grant which has replaced the Civil List. The Estate itself remains part of the hereditary possessions of the Sovereign in the right of the Crown.
2. The Crown Estate is not a Government property, but neither is it part of the private estate of the reigning monarch. The Estate is managed by The Crown Estate Commissioners under the powers vested in them by The Crown Estate Act 1961, which provided for their salaries, and those of their staff and the expenses of their office to be paid out of monies voted by Parliament. The other administrative costs of managing the Estate are paid out of the Estate revenues as part of the management expenses. The surplus revenues are paid to the Consolidated Fund at the end of each year and score as a miscellaneous receipt. For 2022-23 £442.6 million was paid/payable to the Consolidated Fund. For reference, full accounts are produced in June each year under section 2(5) of The Crown Estate Act 1961 (9 and 10 Eliz 2 Ch 55). Additionally, the annual Commissioners' Report is available, on request.



**PART I: EXPENDITURE AND AMBIT**

			£
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,368,000	-	2,368,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,368,000	-	2,368,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>2,357,000</b>		

Amounts required in the year ending 31 March 2025 for expenditure by Crown Estate Office on:

**Annually Managed Expenditure:**

Expenditure arising from:

A contribution to the salary and administrative costs of the Crown Estate Commissioners and associated non-cash items.

**Crown Estate Office** will account for this Estimate.

			£
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,368,000	1,065,000	<b>1,303,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,357,000</b>	<b>1,061,000</b>	<b>1,296,000</b>

## PART II: SUBHEAD DETAIL

	2024-25										2023-24		
	Plans										Plans		
	Resources			Programme							Capital		
	Administration			Income				Gross			Net		
	1	2	3	4	5	6	7	8	9	10	11	12	
	Gross	Income	Net	Gross	Income	Net	Total	Gross	Income	Net	Resources	Net	
<b>Annually Managed Expenditure (AME)</b>													
<b>Voted expenditure</b>													
A Administration	-	-	-	2,368	-	2,368	2,368	-	-	-	-	2,366	
<b>Total voted AME</b>	-	-	-	<b>2,368</b>	-	<b>2,368</b>	<b>2,368</b>	-	-	-	-	<b>2,366</b>	
<b>Total AME</b>	-	-	-	<b>2,368</b>	-	<b>2,368</b>	<b>2,368</b>	-	-	-	-	<b>2,366</b>	
<b>Voted expenditure</b>	-	-	-	<b>2,368</b>	-	<b>2,368</b>	<b>2,368</b>	-	-	-	-	<b>2,366</b>	
<b>Non-voted expenditure</b>	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total for Estimate</b>	-	-	-	<b>2,368</b>	-	<b>2,368</b>	<b>2,368</b>	-	-	-	-	<b>2,366</b>	

## PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	2,368	2,366	2,357
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	-11	-9	-
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-11	-9	-
<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>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,357</b>	<b>2,357</b>	<b>2,357</b>

### PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	2,368	2,366	2,357
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>2,368</b>	<b>2,366</b>	<b>2,357</b>
<b>Total Net Operating Costs</b>	<b>2,368</b>	<b>2,366</b>	<b>2,357</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	2,368	2,366	2,357
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>2,368</b>	<b>2,366</b>	<b>2,357</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	2,368	2,366	2,357
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>2,368</b>	<b>2,366</b>	<b>2,357</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

No departmental income is expected in 2024-25 or 2023-24. No departmental income was received in 2022-23.

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

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

# Armed Forces Pension and Compensation Schemes

## INTRODUCTION

1. This Estimate provides for the payment of pensions and other benefits to persons covered by the Armed Forces Pension and Compensation Schemes (AFPCS), the rules for which are set out in the Armed Forces Pension Regulations Statutory Instrument Order 2014, the Armed Forces Early Departure Payments Scheme Regulations Statutory Instrument 2014, the Armed Forces (Transitional Provisions) Pensions Regulations Statutory Instrument 2015, the Armed Forces (Pensions and Compensation) Act 2004, the Royal Navy Orders in Council, the Army Pensions Warrant and the King's Regulations for the Royal Air Force.
2. The Armed Forces Pension Scheme is an unfunded, non-contributory, public service occupational pension scheme for members of the Armed Forces. Benefits include pension and lump sum on retirement, payments to widows, widowers and dependants of members who die in service or retirement. Provision is made for the refund of contributions to early leavers, and for the payment of and receipt of transfer payments in respect of members moving out of and into employment covered by the scheme.
3. The Estimate also provides for the Armed Forces Bereavement Scholarship Scheme, with reimbursement of payments made by the Ministry of Defence's departmental budget and the Devolved Administrations of Scotland, Northern Ireland and Wales.
4. The Ministry of Defence is responsible for administering the AFPCS; the related staff and other costs are borne on the Ministry of Defence Estimate.

**PART I: EXPENDITURE AND AMBIT**

	£		
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	5,240,271,000	-	5,240,271,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,240,271,000	-	5,240,271,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	1,804,671,000		

Amounts required in the year ending 31 March 2025 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.

	£		
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	5,240,271,000	2,284,946,000	2,955,325,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	1,804,671,000	909,885,000	894,786,000

## PART II: SUBHEAD DETAIL

	2024-25							2023-24			£'000	
	Plans							Plans				
	Resources			Programme				Capital				
	Administration			Total				Resources				
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
	1	2	3	4	5	6	7	8	9	10	11	12
<b>Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
A Retired pay, pensions and other payments to ex-service personnel	-	-	-	9,885,271	-4,645,000	5,240,271	5,240,271	-	-	-	5,177,658	-
<b>Total voted AME</b>	-	-	-	<b>9,885,271</b>	<b>-4,645,000</b>	<b>5,240,271</b>	<b>5,240,271</b>	-	-	-	<b>5,177,658</b>	-
<b>Total AME</b>	-	-	-	<b>9,885,271</b>	<b>-4,645,000</b>	<b>5,240,271</b>	<b>5,240,271</b>	-	-	-	<b>5,177,658</b>	-
<b>Voted expenditure</b>	-	-	-	<b>9,885,271</b>	<b>-4,645,000</b>	<b>5,240,271</b>	<b>5,240,271</b>	-	-	-	<b>5,177,658</b>	-
<b>Non-voted expenditure</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total for Estimate</b>	-	-	-	<b>9,885,271</b>	<b>-4,645,000</b>	<b>5,240,271</b>	<b>5,240,271</b>	-	-	-	<b>5,177,658</b>	-



**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	5,240,271	5,177,658	8,502,129
<b>Net Capital Requirement</b>			
<b>Accruals to cash adjustments</b>	-3,435,600	-3,155,691	-7,185,333
<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	-9,885,271	-9,247,658	-12,572,505
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	20,850	-14,488	5,873
Increase (-) / Decrease (+) in creditors	-29,538	-30,454	-37,258
Use of provisions	6,458,359	6,136,909	5,418,557
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,804,671</b>	<b>2,021,967</b>	<b>1,316,796</b>

**PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION  
TABLE**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
Gross Programme Costs	9,885,271	9,247,658	12,572,505
<i>Of which:</i>			
Increases in liability	2,441,586	2,702,224	8,164,037
Interest on scheme liability	7,443,685	6,545,434	4,408,468
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-4,644,400	-4,069,400	-4,069,126
Transfers in	-600	-600	-1,250
Other income	-	-	-
<b>Net Programme Costs</b>	<b>5,240,271</b>	<b>5,177,658</b>	<b>8,502,129</b>
<b>Total Net Operating Costs</b>	<b>5,240,271</b>	<b>5,177,658</b>	<b>8,502,129</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	5,240,271	5,177,658	8,502,129
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>5,240,271</b>	<b>5,177,658</b>	<b>8,502,129</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	5,240,271	5,177,658	8,502,129
<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>5,240,271</b>	<b>5,177,658</b>	<b>8,502,129</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource AME</b>			
<b>Programme</b>			
A Retired pay, pensions and other payments to ex-service personnel			
Pensions	-4,645,000	-4,070,000	-4,070,376
<b>Total Pensions</b>	<b>-4,645,000</b>	<b>-4,070,000</b>	<b>-4,070,376</b>
<b>Total Programme</b>	<b>-4,645,000</b>	<b>-4,070,000</b>	<b>-4,070,376</b>
<b>Total Voted Resource AME</b>	<b>-4,645,000</b>	<b>-4,070,000</b>	<b>-4,070,376</b>
<b>Total Voted Resource Income</b>	<b>-4,645,000</b>	<b>-4,070,000</b>	<b>-4,070,376</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

David Williams



# Foreign, Commonwealth and Development Office: Overseas Superannuation

## INTRODUCTION

1. This Estimate covers the payments of pensions and grants under various superannuation schemes relating to service overseas. The main components are pensions, including UK supplements and increases, of former officers of the India, Pakistan and Burma civil and military services and their dependants, and of former colonial public servants and their dependants; pensions for beneficiaries of certain former overseas pension funds for which the UK assumed responsibility; pensions for beneficiaries and former beneficiaries of the Gibraltar Social Insurance Fund; contributions to pension funds guaranteed by the UK; refunds of contributions made by overseas governments; and war service credit.
2. The resource provision in the Estimate includes the interest cost arising during the year from the increases in the present value of the discounted provision for scheme liabilities because the benefits are one year closer to settlement. The schemes are closed with very few active members, and as allowance has already been made for such members' full service, there is no resource provision for current service costs.
3. The Net Cash Requirement reflects planned payments to pensioners during the year.
4. The administration costs associated with the Estimate are met from the Foreign, Commonwealth and Development Office Estimate.

**PART I: EXPENDITURE AND AMBIT**

			£
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	23,000,000	-	23,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	23,000,000	-	23,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>38,325,000</b>		

Amounts required in the year ending 31 March 2025 for expenditure by Foreign, Commonwealth and Development Office: Overseas Superannuation on:

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

Pension and superannuation payments, grants and compensation payments, etc. in respect of overseas services; pensions for beneficiaries of certain former overseas pension funds for which the UK assumed responsibility; pensions for beneficiaries and former beneficiaries of the Gibraltar Social Insurance Fund; contributions to pension funds guaranteed by the UK; refund of contributions made by overseas governments; war service credit; and associated non-cash items such as adjustments to pension scheme liabilities like interest on outstanding scheme liabilities.

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

			£
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	23,000,000	11,700,000	<b>11,300,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>38,325,000</b>	<b>18,900,000</b>	<b>19,425,000</b>

## PART II: SUBHEAD DETAIL

	2024-25							2023-24			£'000	
	Plans							Plans				
	Resources				Capital			Resources				
	Administration		Programme		Total			Capital		Capital		
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12	
<b>Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
A Interest On Liabilities and Other Expenses	-	-	-	23,000	-	23,000	-	-	-	-	26,000	-
<b>Total voted AME</b>	-	-	-	<b>23,000</b>	-	<b>23,000</b>	-	-	-	-	<b>26,000</b>	-
<b>Total AME</b>	-	-	-	<b>23,000</b>	-	<b>23,000</b>	-	-	-	-	<b>26,000</b>	-
<b>Voted expenditure</b>												
Non-voted expenditure	-	-	-	-	-	-	23,000	-	-	-	26,000	-
<b>Total for Estimate</b>	-	-	-	<b>23,000</b>	-	<b>23,000</b>	-	-	-	-	<b>26,000</b>	-



**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>23,000</b>	<b>26,000</b>	<b>11,733</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>15,325</b>	<b>16,000</b>	<b>28,428</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	-23,000	-26,000	-11,733
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	38,325	42,000	40,161
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>38,325</b>	<b>42,000</b>	<b>40,161</b>

**PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION  
TABLE**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
Gross Programme Costs	23,000	26,000	11,733
<i>Of which:</i>			
Increases in liability	-	-	-
Interest on scheme liability	22,800	24,100	9,533
Other expenditure	200	-	-
<i>Less:</i>			
Contributions received	-	-	-
Transfers in	-	-	-
Other income	-	-	-
<b>Net Programme Costs</b>	<b>23,000</b>	<b>26,000</b>	<b>11,733</b>
<b>Total Net Operating Costs</b>	<b>23,000</b>	<b>26,000</b>	<b>11,733</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	23,000	26,000	11,733
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>23,000</b>	<b>26,000</b>	<b>11,733</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	23,000	26,000	11,733
<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>23,000</b>	<b>26,000</b>	<b>11,733</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

No departmental income is expected in 2024-25 or 2023-24. No departmental income was received in 2022-23.

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Sir Philip Barton

**PART III: NOTE G - EXPENDITURE RESTING ON THE SOLE AUTHORITY OF THE SUPPLY AND APPROPRIATION ACT**

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

Section in Part II: Subhead Detail	Service	£'000
A - AME	Payments to pensioners for service with the Cotton Research Corporation.	17
A - AME	Grants to certain former civil servants of the Republic of Yemen and its predecessors and to former civil servants of Burma, Guyana, Jamaica, Somaliland, Tanzania, Uganda, Zanzibar and the East African Community under the Carr/Robertson Assurance 1964.	87

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
Hong Kong (Overseas Public Servants) Act 1996 - Sterling Safeguard for the value of public service pensions.	43,500

# National Health Service Pension Scheme

## INTRODUCTION

1. This Estimate covers the payment of pension and other benefits to persons covered by the National Health Service (NHS) Pension Scheme. The rules of the scheme are set out in the National Health Service Pension Scheme Regulations 1995 (as amended) and 2008 and 2015.
2. Membership of the scheme is open to most employees in the NHS and for doctors and dentists in general practice and the benefits include pension and lump sum on retirement, payment to widows, widowers and dependants of participants who die in service or retirement. Provision is also made for refunds of contributions to early leavers, and for payment and receipt of transfer payments in respect of persons moving out of and into employments covered by the scheme. The Estimate includes the increase payable in accordance with the Annual Review Orders made under section 59 of the Social Security Pension Act 1975.
3. The scheme is notionally funded for the basic benefits and pensions increase. The scheme's income consists of receipts from contributions (both employer and employee), capitalised and ongoing payments for premature retirements and transfers from other pension schemes. These are used to offset the payment of benefits.
4. The costs of administering the scheme are now met by the scheme, these were previously included in the Department of Health and Social Care Estimate.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	14,427,636,000	-	14,427,636,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	14,427,636,000	-	14,427,636,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>-4,719,777,000</b>		

Amounts required in the year ending 31 March 2025 for expenditure by National Health Service Pension Scheme on:

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

Pensions, allowances, gratuities, transfers to alternative pension arrangements, refunds of contributions, compensation for early retirement, to or in respect of persons engaged in health services or in other approved employment and other cash and non-cash items.

Income arising from:

Pension contributions, inward transfer values, employer contributions relating to the Compensation for Premature Retirement Scheme, cost of scheme administration levy, from or in respect of persons engaged in health services or in other approved employment.

**NHS Business Services Authority** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	14,427,636,000	8,083,860,000	<b>6,343,776,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-4,719,777,000</b>	-	<b>-4,719,777,000</b>

## PART II: SUBHEAD DETAIL

	2024-25 Plans							2023-24 Plans			£'000		
	Resources			Programme				Capital				Resources	Capital
	Administration			Total				Gross	Income	Net		Net	Net
	Gross	Income	Net	Gross	Income	Net	Net						
1	2	3	4	5	6	7	8	9	10	11	12		
<b>Annually Managed Expenditure (AME)</b>													
Voted expenditure													
A Pensions	-	-	-	37,254,811	-22,827,175	14,427,636	14,427,636	-	-	-	18,075,405	-	
<b>Total voted AME</b>	-	-	-	<b>37,254,811</b>	<b>-22,827,175</b>	<b>14,427,636</b>	<b>14,427,636</b>	-	-	-	<b>18,075,405</b>	-	
<b>Total AME</b>	-	-	-	<b>37,254,811</b>	<b>-22,827,175</b>	<b>14,427,636</b>	<b>14,427,636</b>	-	-	-	<b>18,075,405</b>	-	
Voted expenditure	-	-	-	37,254,811	-22,827,175	14,427,636	14,427,636	-	-	-	18,075,405	-	
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total for Estimate</b>	-	-	-	<b>37,254,811</b>	<b>-22,827,175</b>	<b>14,427,636</b>	<b>14,427,636</b>	-	-	-	<b>18,075,405</b>	-	



**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>14,427,636</b>	<b>18,075,405</b>	<b>44,699,704</b>
<b>Net Capital Requirement</b>			
<b>Accruals to cash adjustments</b>	<b>-19,147,413</b>	<b>-21,518,000</b>	<b>-49,028,734</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	-37,204,811	-38,297,779	-63,549,634
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	371,598	445,991	89,631
Increase (-) / Decrease (+) in creditors	91,800	-23,835	63,952
Use of provisions	17,594,000	16,357,623	14,367,317
<b>Removal of non-voted budget items</b>			
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-4,719,777</b>	<b>-3,442,595</b>	<b>-4,329,030</b>

**PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION  
TABLE**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
Gross Programme Costs	37,254,811	38,347,493	63,592,896
<i>Of which:</i>			
Increases in liability	15,252,909	19,024,006	50,249,634
Interest on scheme liability	21,951,902	19,273,773	13,300,000
Other expenditure	50,000	49,714	43,262
<i>Less:</i>			
Contributions received	-22,672,184	-20,105,759	-18,755,774
Transfers in	-62,000	-70,456	-70,305
Other income	-92,991	-95,873	-67,113
<b>Net Programme Costs</b>	<b>14,427,636</b>	<b>18,075,405</b>	<b>44,699,704</b>
<b>Total Net Operating Costs</b>	<b>14,427,636</b>	<b>18,075,405</b>	<b>44,699,704</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	14,427,636	18,075,405	44,699,704
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>14,427,636</b>	<b>18,075,405</b>	<b>44,699,704</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	14,427,636	18,075,405	44,699,704
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>14,427,636</b>	<b>18,075,405</b>	<b>44,699,704</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
<b>Voted Resource AME</b>			
<b>Programme</b>			
A Pensions			
Pensions	-22,827,175	-20,272,088	-18,893,192
<b>Total Pensions</b>	<b>-22,827,175</b>	<b>-20,272,088</b>	<b>-18,893,192</b>
<b>Total Programme</b>	<b>-22,827,175</b>	<b>-20,272,088</b>	<b>-18,893,192</b>
<b>Total Voted Resource AME</b>	<b>-22,827,175</b>	<b>-20,272,088</b>	<b>-18,893,192</b>
<b>Total Voted Resource Income</b>	<b>-22,827,175</b>	<b>-20,272,088</b>	<b>-18,893,192</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Michael Brodie



# Teachers' Pension Scheme (England and Wales)

## INTRODUCTION

1. This Estimate provides for the payments of pensions and lump sum benefits to persons covered by the Teachers' Pension Scheme (England and Wales) (TPS). The rules of the scheme are contained in the Teachers' Pension Scheme Regulations 2014. The scheme is an unfunded, contributory, public service occupational pension scheme and applies mainly to teachers employed in schools in England and Wales and their dependants. Provision is made for the refund of contributions to early leavers, and for the payment of and receipt of transfer payments in respect of teachers moving out of and into employment covered by the scheme. The Estimate also includes the increase payable in accordance with the Annual Review orders made under Section 59 of the Social Security Pensions Act 1975 and Section 109 of the Pensions Schemes Act 1993.
2. The Estimate also provides for premature retirement compensation payments made on behalf of employers and for the recovery of costs of those payments from employers.
3. Part of the TPS income consists of actual receipts, e.g. contributions from employers and employees, transfer of payments from other superannuation schemes etc. These are used to meet expenditure on benefits, although in practice there is no correlation between receipts and expenditure.
4. Benefits and contributions are carried to a statutory account and valued every 4 years by the scheme actuary. Any deficiency or surplus revealed in valuations will be addressed by adjusting employer contributions rates for the subsequent period until the next scheduled valuation, subject to the application of the employer cost cap mechanism.
5. The Scheme charges Employers a levy of 0.08% of pensionable costs to cover the cost of administration.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	9,257,552,000	-	9,257,552,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	9,257,552,000	-	9,257,552,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>1,069,514,000</b>		

Amounts required in the year ending 31 March 2025 for expenditure by Teachers' Pension Scheme (England and Wales) on:

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

Superannuation allowances and gratuities, and other related expenditure, in respect of teachers and the widows, widowers, children and dependants of deceased teachers, and for premature retirement and compensation payments made to members of the Teachers' Pension Scheme and on behalf of their employers, the cost of paying the Department for Education to administer the scheme; and associated non-cash items.

Income arising from:

Receipts from employers' and employees' superannuation contributions; transfer values received; deductions from returns of contributions towards payment in lieu of graduated national insurance contributions equivalent premiums; recovery of contributions equivalent premiums from the state pension scheme; amounts received from employers of teachers' scheme members in reimbursement of the cost of premature retirement compensation payments on their behalf by Capita; receipt of administration charge from employers for the specific purpose of meeting the costs of administering the scheme.

**Teachers' Pension Scheme (England and Wales)** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	9,257,552,000	4,940,529,000	<b>4,317,023,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,069,514,000</b>	<b>1,074,683,000</b>	<b>-5,169,000</b>

## PART II: SUBHEAD DETAIL

	2024-25										2023-24				
	Plans										Plans				
	Resources					Programme					Capital				
	Administration		Gross			Income			Net		Gross		Income		Net
1	2	3	4	5	6	7	8	9	10	11	12				
<b>Annually Managed Expenditure (AME)</b>															
<b>Voted expenditure</b>															
A Pensions and associated payments	-	-	-	- 21,068,737	-11,811,185	9,257,552	-	-	-	-	-	-	-	-	-
<b>Total voted AME</b>	-	-	-	- 21,068,737	-11,811,185	9,257,552	-	-	-	-	-	-	-	-	-
<b>Total AME</b>	-	-	-	- 21,068,737	-11,811,185	9,257,552	-	-	-	-	-	-	-	-	-
<b>Voted expenditure</b>	-	-	-	- 21,068,737	-11,811,185	9,257,552	-	-	-	-	-	-	-	-	-
<b>Non-voted expenditure</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total for Estimate</b>	-	-	-	- 21,068,737	-11,811,185	9,257,552	-	-	-	-	-	-	-	-	-



**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>9,257,552</b>	<b>10,982,187</b>	<b>22,064,486</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-8,188,038</b>	<b>-8,888,291</b>	<b>-20,336,764</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	-21,032,519	-20,804,124	-31,299,731
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	55,010	42,638	7,382
Increase (-) / Decrease (+) in creditors	-53,537	-69,502	-18,075
Use of provisions	12,843,008	11,942,697	10,973,660
<b>Removal of non-voted budget items</b>			
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,069,514</b>	<b>2,093,896</b>	<b>1,727,722</b>

**PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION  
TABLE**

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Programme Costs	21,068,737	20,839,417	31,331,416
<i>Of which:</i>			
Increases in liability	6,790,656	8,174,584	22,996,555
Interest on scheme liability	14,241,863	12,629,540	8,303,176
Other expenditure	36,218	35,293	31,685
<i>Less:</i>			
Contributions received	-11,776,854	-9,824,759	-9,232,044
Transfers in	-10,453	-10,141	-12,110
Other income	-23,878	-22,330	-22,776
<b>Net Programme Costs</b>	<b>9,257,552</b>	<b>10,982,187</b>	<b>22,064,486</b>
<b>Total Net Operating Costs</b>	<b>9,257,552</b>	<b>10,982,187</b>	<b>22,064,486</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	9,257,552	10,982,187	22,064,486
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>9,257,552</b>	<b>10,982,187</b>	<b>22,064,486</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	9,257,552	10,982,187	22,064,486
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>9,257,552</b>	<b>10,982,187</b>	<b>22,064,486</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
<b>Voted Resource AME Programme</b>			
A Pensions and associated payments			
Pensions	-11,811,185	-9,857,230	-9,266,930
<b>Total Pensions</b>	<b>-11,811,185</b>	<b>-9,857,230</b>	<b>-9,266,930</b>
<b>Total Programme</b>	<b>-11,811,185</b>	<b>-9,857,230</b>	<b>-9,266,930</b>
<b>Total Voted Resource AME</b>	<b>-11,811,185</b>	<b>-9,857,230</b>	<b>-9,266,930</b>
<b>Total Voted Resource Income</b>	<b>-11,811,185</b>	<b>-9,857,230</b>	<b>-9,266,930</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Susan Acland-Hood



# UK Atomic Energy Authority Pension Schemes

## INTRODUCTION

1. This Estimate covers the provision of pensions and lump sums to retired members or their dependants, transfer values for members transferring to other schemes and repayments of contributions under the UK Atomic Energy Authority (UKAEA) Pension Schemes.
2. The Authority's Public Service Pension Schemes comprise the Combined Pension Scheme (CPS), the Principal Non-Industrial Superannuation Scheme (PNISS) and the Protected Persons Superannuation Scheme (PPSS). They relate to the employees of the Authority and until 31 October 2009 UKAEA Ltd, Dounreay Site Restoration Limited (DSRL) and Research Sites Restoration Limited (RSRL). In addition, the Schemes relate to former employees of British Nuclear Fuels plc (BNFL), employees of the National Nuclear Laboratory (NNL) and International Nuclear Services Limited (INSL), the Civil Nuclear Police Authority (CNPA) and the Health Protection Agency (HPA), which later became part of Public Health England (PHE) (in respect of members who prior to 1 April 2005 were employed by the National Radiological Protection Board), and former INSL employees who are now employed by the Nuclear Decommissioning Authority (NDA), together with some employees of the Engineering and Physical Sciences Research Council (EPSRC), the Science and Technology Facilities Council (STFC), former employees of the Council for the Central Laboratory of the Research Councils (CCLRC), the Particle Physics and Astronomy Research Council (PPARC) and the Science and Engineering Research Council (SERC), the RCUK Shared Services Centre Limited (now UK Shared Business Services (UKSBS) Limited) and former Authority employees who transferred to the Ministry of Defence (Atomic Weapons Establishment).

The Research Councils referred to above were absorbed into the United Kingdom Research and Innovation (UKRI) from 1 April 2018 and employees who were members of the UKAEA Pension Schemes at that point were permitted to remain in the UKAEA Pension Schemes.

The PNISS and PPSS are closed to new entrants.

3. The income consists of contributions from employers and employees, and transfer values in respect of staff joining from other schemes.
4. Associated administrative costs are borne by the UKAEA who recover the appropriate proportion from the other participating employers and the Department for Energy Security and Net Zero for those members where the liability lies with the department.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	224,300,000	-	224,300,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	224,300,000	-	224,300,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>230,700,000</b>		

Amounts required in the year ending 31 March 2025 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 Energy Security and Net Zero** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	224,300,000	110,970,000	<b>113,330,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>230,700,000</b>	<b>115,830,000</b>	<b>114,870,000</b>

## PART II: SUBHEAD DETAIL

	2024-25 Plans							2023-24 Plans			
	Resources			Programme				Capital			
	Administration			Income		Gross		Income		Resources	
	Gross	Income	Net	Gross	Income	Gross	Income	Gross	Income	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
<b>Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
A Pensions, transfer values, repayments of contributions	-	-	-	278,000	-53,700	224,300	224,300	-	-	-	278,881
<b>Total voted AME</b>	-	-	-	<b>278,000</b>	<b>-53,700</b>	<b>224,300</b>	<b>224,300</b>	-	-	-	<b>278,881</b>
<b>Total AME</b>	-	-	-	<b>278,000</b>	<b>-53,700</b>	<b>224,300</b>	<b>224,300</b>	-	-	-	<b>278,881</b>
<b>Voted expenditure</b>	-	-	-	<b>278,000</b>	<b>-53,700</b>	<b>224,300</b>	<b>224,300</b>	-	-	-	<b>278,881</b>
<b>Non-voted expenditure</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total for Estimate</b>	-	-	-	<b>278,000</b>	<b>-53,700</b>	<b>224,300</b>	<b>224,300</b>	-	-	-	<b>278,881</b>

£'000



**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	224,300	278,881	240,901
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	6,400	13,823	-15,894
<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	-334,956	-293,046
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	10,000	10,000	1,868
Use of provisions	274,400	338,779	275,284
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>230,700</b>	<b>292,704</b>	<b>225,007</b>

**PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION  
TABLE**

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Programme Costs	278,000	334,956	293,124
<i>Of which:</i>			
Increases in liability	133,200	69,398	148,113
Interest on scheme liability	144,800	265,558	144,933
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-49,000	-54,178	-50,606
Transfers in	-4,700	-1,547	-1,608
Other income	-	-350	-9
<b>Net Programme Costs</b>	<b>224,300</b>	<b>278,881</b>	<b>240,901</b>
<b>Total Net Operating Costs</b>	<b>224,300</b>	<b>278,881</b>	<b>240,901</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	224,300	278,881	240,901
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>224,300</b>	<b>278,881</b>	<b>240,901</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	224,300	278,881	240,901
<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>224,300</b>	<b>278,881</b>	<b>240,901</b>

## PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
<b>Voted Resource AME Programme</b>			
A Pensions, transfer values, repayments of contributions			
Pensions	-53,700	-56,075	-52,223
<b>Total Pensions</b>	<b>-53,700</b>	<b>-56,075</b>	<b>-52,223</b>
<b>Total Programme</b>	<b>-53,700</b>	<b>-56,075</b>	<b>-52,223</b>
<b>Total Voted Resource AME</b>	<b>-53,700</b>	<b>-56,075</b>	<b>-52,223</b>
<b>Total Voted Resource Income</b>	<b>-53,700</b>	<b>-56,075</b>	<b>-52,223</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Jeremy Pocklington CB



# Ministry of Justice: Judicial Pensions Scheme

## INTRODUCTION

1. This Estimate covers the payment of pensions and other benefits to persons covered by the Judicial Pensions Scheme (JPS). This is comprised of a number of distinct pension schemes providing for both salaried and fee-paid judiciary.
2. Provision is made within this Estimate for:
  - a) Interest costs arising on the accruing cost of all judicial pensions during the year. This amount is equivalent to unwinding the discount originally included in the scheme liabilities and it accounts for the fact that future pension benefits are one year closer to settlement;
  - b) The increase in the value of the future pension liability (core pension entitlements and pension increases), earned during the period but payable in the future, with respect to currently serving members of the judiciary whose salaries are paid from the departmental resources;
  - c) The increase in the value of the future pension liability (core pension entitlements and pension increases), earned during the period but payable in future, with respect to currently serving members of the judiciary whose salaries are met directly from the Consolidated Fund; and
  - d) The increase in the value of the future pension liability (core pension entitlements and pension increases), expected to arise from ongoing litigation.
3. The Scheme's Appointing Bodies meet the costs of pension cover for their Judicial Office Holders by payments of set charges on an accruals basis. These charges are known as "Accruing Superannuation Liability Charges (ASLCs)". In addition, scheme members pay personal pension contributions (PPCs) towards their future pensions. ASLCs and PPCs constitute the income of the JPS.
4. This Estimate assumes an ASLC rate of 62.55%, increased from 51.35% in 2023-24, and the personal pension contributions of members ranging between 3% and 4.26% as recommended by the Government Actuary's Department.

**PART I: EXPENDITURE AND AMBIT**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	174,075,000	87,570,000	261,645,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	174,075,000	87,570,000	261,645,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>-97,333,000</b>		

Amounts required in the year ending 31 March 2025 for expenditure by Ministry of Justice: Judicial Pensions Scheme on:

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

Payment of pensions, lump sum benefits, transfers out, refunds of contributions, refunds of added pension payments, and McCloud compensation payments in respect of members of the Judicial Pensions Schemes; payments to the Ministry of Justice towards the cost of administering the schemes; and other associated cash and non-cash items.

Income arising from:

Employers' pension contributions (Accruing Superannuation Liability Charges), scheme members' pension contributions, transfers in from other schemes, purchases of added years, and receipt of administration charges from employers towards the cost of administering the schemes.

**Ministry of Justice: Judicial Pensions Scheme** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	174,075,000	85,021,000	89,054,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-97,333,000</b>	<b>25,000,000</b>	<b>-122,333,000</b>

## PART II: SUBHEAD DETAIL

	2024-25							2023-24				
	Plans							Plans				
	Resources			Programme				Capital		Resources		Capital
	Administration			Total								
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net	
1	2	3	4	5	6	7	8	9	10	11	12	
<b>Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
A Judicial Pensions Scheme	-	-	-	459,739	-285,664	174,075	174,075	-	-	-	210,447	-
<b>Total voted AME</b>	-	-	-	<b>459,739</b>	<b>-285,664</b>	<b>174,075</b>	<b>174,075</b>	-	-	-	<b>210,447</b>	-
<b>Non-voted expenditure</b>												
B Judicial Pensions Scheme	-	-	-	87,570	-	87,570	87,570	-	-	-	92,000	-
<b>Total non-voted AME</b>	-	-	-	<b>87,570</b>	-	<b>87,570</b>	<b>87,570</b>	-	-	-	<b>92,000</b>	-
<b>Total AME</b>	-	-	-	<b>547,309</b>	<b>-285,664</b>	<b>261,645</b>	<b>261,645</b>	-	-	-	<b>302,447</b>	-
<b>Voted expenditure</b>												
Non-voted expenditure	-	-	-	459,739	-285,664	174,075	174,075	-	-	-	210,447	-
<b>Total for Estimate</b>	-	-	-	<b>547,309</b>	<b>-285,664</b>	<b>261,645</b>	<b>261,645</b>	-	-	-	<b>302,447</b>	-

£'000



**PART II: RESOURCE TO CASH RECONCILIATION**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>261,645</b>	<b>302,447</b>	<b>111,138</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-271,408</b>	<b>-275,400</b>	<b>-63,257</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	-439,630	-407,400	-173,088
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	-
Use of provisions	168,222	152,000	109,831
<b>Removal of non-voted budget items</b>	<b>-87,570</b>	<b>-92,000</b>	<b>-167,000</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-87,570	-92,000	-167,000
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-97,333</b>	<b>-64,953</b>	<b>-119,119</b>

**PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION  
TABLE**

	£'000		
	2024-25 Plans	2023-24 Plans	2022-23 Outturn
Gross Programme Costs	547,309	526,447	343,368
<i>Of which:</i>			
Increases in liability	294,600	309,000	233,088
Interest on scheme liability	232,600	190,400	107,000
Other expenditure	1,109	1,047	3,280
<i>Less:</i>			
Contributions received	-285,664	-224,000	-229,142
Transfers in	-	-	-3,088
Other income	-	-	-
<b>Net Programme Costs</b>	<b>261,645</b>	<b>302,447</b>	<b>111,138</b>
<b>Total Net Operating Costs</b>	<b>261,645</b>	<b>302,447</b>	<b>111,138</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	261,645	302,447	111,138
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>261,645</b>	<b>302,447</b>	<b>111,138</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	261,645	302,447	111,138
<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>261,645</b>	<b>302,447</b>	<b>111,138</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource AME</b>			
<b>Programme</b>			
A Judicial Pension Scheme			
Pensions	-285,664	-224,000	-232,230
<b>Total Pensions</b>	<b>-285,664</b>	<b>-224,000</b>	<b>-232,230</b>
<b>Total Programme</b>	<b>-285,664</b>	<b>-224,000</b>	<b>-232,230</b>
<b>Total Voted Resource AME</b>	<b>-285,664</b>	<b>-224,000</b>	<b>-232,230</b>
<b>Total Voted Resource Income</b>	<b>-285,664</b>	<b>-224,000</b>	<b>-232,230</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Antonia Romeo

**PART III: NOTE K - CONTINGENT LIABILITIES**

Nature of liability	£'000
There are a number of on-going legal claims in relation to discrimination between fee-paid and salaried judges, and in relation to salaried judges working in a court of higher jurisdiction which may give rise to further pay and pension claims. In addition, there is an on-going legal claim relating to the calculation of holiday pay for a part-year worker. We are currently unable to estimate the extent of the potential liability for these claims.	Unquantifiable

# Cabinet Office: Civil Superannuation

## INTRODUCTION

1. This Estimate covers the cost of the Civil Service Pension Arrangements, including those under the Public Service Pensions Act 2013, and the payment of pension benefits to members under those arrangements. It also covers certain other statutory schemes and small pension related payments by agreement, including schemes for civil servants and others made under the Superannuation Act 1972.
2. Provision is made for the payment of annual compensation arising from early retirement that was pre-funded by employers covered by the Civil Service Compensation Scheme (CSCS) in previous years and for payment of compensation under the CSCS which is then recovered from employers.
3. Employer members' contributions, employee members' contributions and receipts arising from transfers into the scheme partly offset the cost of the scheme and partly fund the payment of pension benefits.
4. This Estimate also includes funding for the other schemes superannuation.
5. Further details of spending covered under this Estimate can be found in the Annual Report and Accounts.

**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource	-	-	-	
Capital	-	-	-	
<b>Annually Managed Expenditure</b>				
Resource	9,913,000,000	-	9,913,000,000	
Capital	-	-	-	
<b>Total Net Budget</b>				
Resource	9,913,000,000	-	9,913,000,000	
Capital	-	-	-	
<b>Non-Budget Expenditure</b>	-			
<b>Net Cash Requirement</b>	<b>1,235,000,000</b>			

Amounts required in the year ending 31 March 2025 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.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender	£
<b>Departmental Expenditure Limit</b>				
Resource	-	-	-	
Capital	-	-	-	
<b>Annually Managed Expenditure</b>				
Resource	9,913,000,000	4,482,450,000	<b>5,430,550,000</b>	
Capital	-	-	-	
<b>Non-Budget Expenditure</b>	-	-	-	
<b>Net Cash Requirement</b>	<b>1,235,000,000</b>	<b>451,125,000</b>	<b>783,875,000</b>	

**PART II: SUBHEAD DETAIL**

	2024-25							2023-24				
	Plans							Plans				
	Resources			Programme				Capital				
	Administration			Total				Resources				
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net	
1	2	3	4	5	6	7	8	9	10	11	12	
<b>Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
A Civil superannuation	-	-	-	17,720,000	-7,807,000	9,913,000	9,913,000	-	-	-	10,061,000	-
<b>Total voted AME</b>	-	-	-	<b>17,720,000</b>	<b>-7,807,000</b>	<b>9,913,000</b>	<b>9,913,000</b>	-	-	-	<b>10,061,000</b>	-
<b>Total AME</b>	-	-	-	<b>17,720,000</b>	<b>-7,807,000</b>	<b>9,913,000</b>	<b>9,913,000</b>	-	-	-	<b>10,061,000</b>	-
<b>Voted expenditure</b>												
Non-voted expenditure	-	-	-	17,720,000	-7,807,000	9,913,000	9,913,000	-	-	-	10,061,000	-
<b>Total for Estimate</b>	-	-	-	<b>17,720,000</b>	<b>-7,807,000</b>	<b>9,913,000</b>	<b>9,913,000</b>	-	-	-	<b>10,061,000</b>	-



**PART II: RESOURCE TO CASH RECONCILIATION**

£'000

	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>9,913,000</b>	<b>10,061,000</b>	<b>15,924,238</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-8,678,000</b>	<b>-8,908,500</b>	<b>-15,092,086</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	-17,711,000	-17,085,465	-22,506,522
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	-	-	-
Use of provisions	9,033,000	8,176,965	7,414,436
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,235,000</b>	<b>1,152,500</b>	<b>832,152</b>

**PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION  
TABLE**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
Gross Programme Costs	17,720,000	17,090,365	22,514,441
<i>Of which:</i>			
Increases in liability	6,901,000	7,675,465	16,906,530
Interest on scheme liability	10,810,000	9,410,000	5,599,992
Other expenditure	9,000	4,900	7,919
<i>Less:</i>			
Contributions received	-7,656,000	-6,889,520	-6,414,168
Transfers in	-80,000	-75,086	-88,418
Other income	-71,000	-64,759	-87,617
<b>Net Programme Costs</b>	<b>9,913,000</b>	<b>10,061,000</b>	<b>15,924,238</b>
<b>Total Net Operating Costs</b>	<b>9,913,000</b>	<b>10,061,000</b>	<b>15,924,238</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	9,913,000	10,061,000	15,924,238
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>9,913,000</b>	<b>10,061,000</b>	<b>15,924,238</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	9,913,000	10,061,000	15,924,238
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>9,913,000</b>	<b>10,061,000</b>	<b>15,924,238</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Voted Resource AME</b>			
<b>Programme</b>			
A Civil superannuation			
Pensions	-7,807,000	-7,029,365	-6,590,203
<b>Total Pensions</b>	<b>-7,807,000</b>	<b>-7,029,365</b>	<b>-6,590,203</b>
<b>Total Programme</b>	<b>-7,807,000</b>	<b>-7,029,365</b>	<b>-6,590,203</b>
<b>Total Voted Resource AME</b>	<b>-7,807,000</b>	<b>-7,029,365</b>	<b>-6,590,203</b>
<b>Total Voted Resource Income</b>	<b>-7,807,000</b>	<b>-7,029,365</b>	<b>-6,590,203</b>

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Cat Little



# Royal Mail Statutory Pension Scheme

## INTRODUCTION

1. The Estimate covers all costs and payments of pension benefits (including transfer payments for members transferring to other schemes) for the Royal Mail Statutory Pension Scheme (RMSPS).
2. Where income from commission is received from payroll providers it can be used to offset the administration and other costs of the Scheme.
3. Associated administrative costs are borne by the Cabinet Office.
4. The RMSPS is a closed scheme.

**PART I: EXPENDITURE AND AMBIT**

	Voted	Non-Voted	Total	£
<b>Departmental Expenditure Limit</b>				
Resource	-	-	-	
Capital	-	-	-	
<b>Annually Managed Expenditure</b>				
Resource	1,516,000,000	-	1,516,000,000	
Capital	-	-	-	
<b>Total Net Budget</b>				
Resource	1,516,000,000	-	1,516,000,000	
Capital	-	-	-	
<b>Non-Budget Expenditure</b>	-			
<b>Net Cash Requirement</b>	<b>1,975,000,000</b>			

Amounts required in the year ending 31 March 2025 for expenditure by Royal Mail Statutory Pension Scheme on:

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

Payment of pensions etc to members of the Royal Mail Statutory Pension Scheme, related expenditure and non-cash items.

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

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender	£
<b>Departmental Expenditure Limit</b>				
Resource	-	-	-	
Capital	-	-	-	
<b>Annually Managed Expenditure</b>				
Resource	1,516,000,000	575,550,000	<b>940,450,000</b>	
Capital	-	-	-	
<b>Non-Budget Expenditure</b>	-	-	-	
<b>Net Cash Requirement</b>	<b>1,975,000,000</b>	<b>761,400,000</b>	<b>1,213,600,000</b>	

## PART II: SUBHEAD DETAIL

	2024-25							2023-24			£'000	
	Plans							Plans				
	Resources			Capital				Resources				Capital
	Administration			Programme				Total				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12	
<b>Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
A RMSPS Pension Scheme	-	-	-	1,516,000	-	1,516,000	-	-	-	-	1,279,000	-
<b>Total voted AME</b>	-	-	-	<b>1,516,000</b>	-	<b>1,516,000</b>	-	-	-	-	<b>1,279,000</b>	-
<b>Total AME</b>	-	-	-	<b>1,516,000</b>	-	<b>1,516,000</b>	-	-	-	-	<b>1,279,000</b>	-
<b>Voted expenditure</b>												
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total for Estimate</b>	-	-	-	<b>1,516,000</b>	-	<b>1,516,000</b>	-	-	-	-	<b>1,279,000</b>	-



**PART II: RESOURCE TO CASH RECONCILIATION**

£'000

	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
<b>Net Resource Requirement</b>	<b>1,516,000</b>	<b>1,279,000</b>	<b>876,996</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>459,000</b>	<b>483,000</b>	<b>629,433</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	-1,516,000	-1,279,000	-876,996
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	1,975,000	1,762,000	1,506,429
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,975,000</b>	<b>1,762,000</b>	<b>1,506,429</b>

### PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION TABLE

	£'000		
	2024-25	2023-24	2022-23
	Plans	Plans	Outturn
Gross Programme Costs	1,516,000	1,279,000	876,996
<i>Of which:</i>			
Increases in liability	-	-	-
Interest on scheme liability	1,516,000	1,279,000	876,996
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-	-	-
Transfers in	-	-	-
Other income	-	-	-
<b>Net Programme Costs</b>	<b>1,516,000</b>	<b>1,279,000</b>	<b>876,996</b>
<b>Total Net Operating Costs</b>	<b>1,516,000</b>	<b>1,279,000</b>	<b>876,996</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	1,516,000	1,279,000	876,996
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the 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>1,516,000</b>	<b>1,279,000</b>	<b>876,996</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	1,516,000	1,279,000	876,996
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>1,516,000</b>	<b>1,279,000</b>	<b>876,996</b>

**PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**

No departmental income is expected in 2024-25 or 2023-24. No departmental income was received in 2022-23.

**PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

**PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES**

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

**Accounting Officer:**

Cat Little

HM Treasury contacts

This document can be downloaded from  
[www.gov.uk/official-documents](http://www.gov.uk/official-documents)

If you require this information in an alternative  
format or have general enquiries about  
HM Treasury and its work, contact:

Correspondence Team  
HM Treasury  
1 Horse Guards Road  
London  
SW1A 2HQ

Tel: 020 7270 5000

E-mail: [public.enquiries@hmtreasury.gov.uk](mailto:public.enquiries@hmtreasury.gov.uk)

E02995840  
978-1-5286-4774-8