
Central Government Supply Estimates 2024-25

Supplementary 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
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HC 655



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TREASURY CHAMBERS

JAMES MURRAY

11 February 2025

Section 1

Introduction

1. Supply Estimates are the means by which the Government seeks authority from Parliament for its own spending each year. A full description of Supply Estimates was included in *Central Government Supply Estimates 2024-25: Main Supply Estimates* (HC 139) presented to Parliament on 17 July 2024.

Supplementary, Revised and New Estimates

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

Out-of-Turn Supplementary Estimates

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

Total Estimates to date

5. For the current year, Main Estimates were presented to Parliament on 17 July 2024 (HC 139). This booklet sets out the request for changes since that publication.

Original provision, changes and revised Supply

6. **Table 1** below shows the total voted Supply provision sought for 2024-25 in the Main Estimates and the changes sought in the Supplementary Estimates.

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

	£ million		
	2024-25 Present Plans	2024-25 Changes	2024-25 Revised Plans
Total Resource and Capital Departmental Expenditure Limit ††	500,906	42,867	543,773
Total Resource and Capital Annually Managed Expenditure	441,522	37,360	478,882
Total Net Budget	942,428	80,227	1,022,656
Total Non-Budget Expenditure	97,020	3,774	100,794
Total Resource and Capital in Estimates	1,039,448	84,001	1,123,449
Resource to cash adjustments	-189,001	-80,033	-269,034
Total Net Cash Requirement	850,447	3,969	854,416

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

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

7. There are 51 Supplementary Estimates for central government departments, seeking the changes set out in **Table 2**, in this booklet. In addition, independent bodies may present their own booklets.
8. The main aggregate for public expenditure is **Total Managed Expenditure (TME)**, which includes Departmental Expenditure Limits (DEL), for which firm plans were set in the Autumn Budget and Spending Review 2021 (HC 822) in October 2021, and Annually Managed Expenditure (AME), which is subject to annual review as part of the Budget process. These definitions are explained in more detail in Chapter 1 of the *Public Expenditure Statistical Analyses 2024* (CP 1131) and Section 1 of the Main Estimates 2024-25 (HC 139).
9. The main elements of DEL and AME that are not funded through the Supply Estimates are central government expenditure funded directly from other sources, (e.g. the National Insurance Fund).

In-year controls

10. Parliament votes limits on:
 - The net resource DEL requirement;
 - The net capital DEL requirement;
 - The net resource AME requirement;
 - The net capital AME requirement;
 - The net non-budget requirement; and

- The net cash requirement for the Estimate as a whole.

The operation of in-year controls for 2024-25 was explained in Section 1 of the Main Estimate booklet HC 139.

Amendments to 'Clear Line of Sight' (Alignment) Reforms

11. The Clear Line of Sight (Alignment) reforms outlined in Cm 7567 of March 2009 simplified the government's financial reporting to Parliament by aligning, as far as possible, the recording of government spending in Supply Estimates with departmental budgets and accounts. The reforms were approved by the House of Commons following a debate and vote in the House in July 2010.
12. As mentioned in HC 139, where complete alignment of Parliamentary controls, departmental budgets and resource accounts is not practical, it is necessary for expenditure items to be reported differently in different documents. From 2016-17, the Department for Education's (DFE) Estimate and accounts will not wholly align to the budgets set by the Treasury. DFE's Estimates and Accounts now include the grant paid to Academies by DFE within the Estimate's Resource DEL and Capital DEL controls. The actual spending of Academies will instead be reported separately to Parliament on an Academic year basis. DFE's budgeting controls, as set by the Treasury, will continue to include the spending of Academies on a financial year basis whilst these entities remain classified to the central government sector. DFE's Resource DEL and Capital DEL budgets as set by the Treasury (which include the spending of Academies) can be viewed in Tables 3 and 5 of this publication, whilst DFE's Resource AME budget can be viewed in Part III Note A of DFE's Estimate. The figures in DFE's Estimate are consistent with those presented in the 2024-25 Main Estimates (HC 139).

Parliamentary procedure

13. Supplementary Estimates seek funds for expenditure in addition to, or a reduction in, that sought in previous Supply Estimates in the same financial year. They may be presented to:
 - seek authority, and additional resources, capital and/or cash as necessary, for any new services; and
 - increase or decrease the provision for existing services.
14. The House of Commons has an opportunity to debate and vote on Supplementary Estimates (and where applicable New Estimates), followed by detailed examination by departmental Select Committees. This process is described more fully in Section 3 of the Main Estimate booklet HC 139.

Format of Supplementary Estimates

15. Each Supplementary Estimate is produced in a standard format and consists of an Introduction, Part I, Part II and Part III. The format and organisation of Estimates is explained more fully in Section 2 of the Main Estimate booklet HC 139.

Introduction

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

Part I

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

Part II

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

result of the Supplementary Estimate. The third table (Part II: resource to cash reconciliation) provides a reconciliation between the net resource total and the net cash requirement (NCR).

Part III – other statements and notes

19. Part III of the Supplementary Estimates contains a number of notes. Each Supplementary Estimate will contain at least:
 - **Part III: Note A** – the Statement of Comprehensive Net Expenditure (SoCNE) and Reconciliation table, either restated or updated from that appended to the Main Estimates. Individual Select Committees may, of course, request additional department-specific explanatory information to supplement this material;
 - **Part III: Note B** – an Analysis of Departmental Income (resource and capital), which is being used to offset gross spending;
 - **Part III: Note C** – an analysis of extra receipts payable to the Consolidated Fund; and
 - **Part III: Note D** – 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 Arm's Length Bodies (ALBs) and other bodies. See Section 2, Part III – Other Statements and notes of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.
20. The Supplementary Estimates may be accompanied by further notes providing additional information to Parliament about the specific nature of the department's plans, details of the grants-in-aid (G-in-A) paid to ALBs, changes in accounting policies, etc, where relevant.

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans 2024-25	Changes	Revised Plans 2024-25
Supply Estimates presented by HM Treasury			
Department of Health and Social Care			
Departmental Expenditure Limit			
Resource	158,270,901	10,056,143	168,327,044
Capital	12,655,707	-1,011,358	11,644,349
Annually Managed Expenditure			
Resource	10,880,000	-2,100,000	8,780,000
Capital	942,600	-129,600	813,000
Total Net Budget			
Resource	169,150,901	7,956,143	177,107,044
Capital	13,598,307	-1,140,958	12,457,349
Non-Budget Expenditure	-	-	-
Net Cash Requirement	173,199,047	6,827,154	180,026,201
Department for Education			
Departmental Expenditure Limit			
Resource †	94,864,225	17,808,331	112,672,556
Capital †	6,095,220	-378,082	5,717,138
Annually Managed Expenditure			
Resource	-2,957,028	4,004,957	1,047,929
Capital	35,951,137	-2,515,491	33,435,646
Total Net Budget			
Resource	91,907,197	21,813,288	113,720,485
Capital	42,046,357	-2,893,573	39,152,784
Non-Budget Expenditure	-	-	-
Net Cash Requirement	111,328,425	2,111,877	113,440,302
Home Office			
Departmental Expenditure Limit			
Resource	16,057,049	2,496,341	18,553,390
Capital	931,136	742,625	1,673,761
Annually Managed Expenditure			
Resource	2,717,720	-176,375	2,541,345
Capital	-	60,000	60,000
Total Net Budget			
Resource	18,774,769	2,319,966	21,094,735
Capital	931,136	802,625	1,733,761
Non-Budget Expenditure	-	-	-
Net Cash Requirement	20,880,000	1,620,000	22,500,000
National Crime Agency			
Departmental Expenditure Limit			
Resource	665,938	41,863	707,801
Capital	108,971	18,327	127,298
Annually Managed Expenditure			
Resource	50,000	-	50,000
Capital	500	-	500
Total Net Budget			
Resource	715,938	41,863	757,801
Capital	109,471	18,327	127,798
Non-Budget Expenditure	-	-	-
Net Cash Requirement	797,280	127,801	925,081

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans 2024-25	Changes	Revised Plans 2024-25
Ministry of Justice			
Departmental Expenditure Limit			
Resource	10,910,924	1,134,804	12,045,728
Capital	1,504,451	184,307	1,688,758
Annually Managed Expenditure			
Resource	710,287	100,000	810,287
Capital	23,303	1	23,304
Total Net Budget			
Resource	11,621,211	1,234,804	12,856,015
Capital	1,527,754	184,308	1,712,062
Non-Budget Expenditure	-	100,000	100,000
Net Cash Requirement	11,935,786	1,107,257	13,043,043
Crown Prosecution Service			
Departmental Expenditure Limit			
Resource	753,568	95,512	849,080
Capital	12,490	50,910	63,400
Annually Managed Expenditure			
Resource	7,950	-	7,950
Capital	2,859	-	2,859
Total Net Budget			
Resource	761,518	95,512	857,030
Capital	15,349	50,910	66,259
Non-Budget Expenditure	-	-	-
Net Cash Requirement	743,465	103,512	846,977
Serious Fraud Office			
Departmental Expenditure Limit			
Resource	59,819	28,138	87,957
Capital	33,007	-21,207	11,800
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	59,819	28,138	87,957
Capital	33,007	-21,207	11,800
Non-Budget Expenditure	-	-	-
Net Cash Requirement	88,669	27,731	116,400
HM Procurator General and Treasury Solicitor			
Departmental Expenditure Limit			
Resource	11,786	-3,990	7,796
Capital	2,676	10,124	12,800
Annually Managed Expenditure			
Resource	-	500	500
Capital	-	-	-
Total Net Budget			
Resource	11,786	-3,490	8,296
Capital	2,676	10,124	12,800
Non-Budget Expenditure	-	-	-
Net Cash Requirement	16,058	-31	16,027

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans 2024-25	Changes	Revised Plans 2024-25
Ministry of Defence			
Departmental Expenditure Limit			
Resource	43,410,407	2,983,279	46,393,686
Capital	21,753,906	949,741	22,703,647
Annually Managed Expenditure			-
Resource	1,928,087	6,656,000	8,584,087
Capital	-	5,000	5,000
Total Net Budget			-
Resource	45,338,494	9,639,279	54,977,773
Capital	21,753,906	954,741	22,708,647
Non-Budget Expenditure	-	-	-
Net Cash Requirement	56,124,873	8,978,311	65,103,184
Security and Intelligence Agencies			
Departmental Expenditure Limit			
Resource	4,010,665	141,005	4,151,670
Capital	1,369,593	51,262	1,420,855
Annually Managed Expenditure			
Resource	38,500	60,000	98,500
Capital	2,200	500	2,700
Total Net Budget			
Resource	4,049,165	201,005	4,250,170
Capital	1,371,793	51,762	1,423,555
Non-Budget Expenditure	-	-	-
Net Cash Requirement	4,672,164	293,767	4,965,931
Foreign, Commonwealth and Development Office			
Departmental Expenditure Limit			
Resource	7,885,962	592,196	8,478,158
Capital	2,758,701	-21,871	2,736,830
Annually Managed Expenditure			
Resource	520,700	-	520,700
Capital	420,000	461,000	881,000
Total Net Budget			
Resource	8,406,662	592,196	8,998,858
Capital	3,178,701	439,129	3,617,830
Non-Budget Expenditure	-	-	-
Net Cash Requirement	11,740,959	862,823	12,603,782
Ministry for Housing, Communities and Local Government ††			
Departmental Expenditure Limits - Housing and Communities			
Resource	3,465,605	565,783	4,031,388
Capital	7,157,829	1,286,681	8,444,510
Departmental Expenditure Limit - Local Government			
Resource	11,337,390	18,719	11,356,109
Capital	-	-	-
Annually Managed Expenditure			
Resource	24,223,628	116,624	24,340,252
Capital	-	-	-
Total Net Budget			
Resource	39,026,623	701,126	39,727,749
Capital	7,157,829	1,286,681	8,444,510
Non-Budget Expenditure	-	-	-
Net Cash Requirement	32,044,883	1,272,380	33,317,263

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans 2024-25	Changes	Revised Plans 2024-25
Department for Culture, Media and Sport			
Departmental Expenditure Limit			
Resource	1,610,557	215,222	1,825,779
Capital	630,647	95,477	726,124
Annually Managed Expenditure			
Resource	4,671,141	-65,355	4,605,786
Capital	960,291	-180,584	779,707
Total Net Budget			
Resource	6,281,698	149,867	6,431,565
Capital	1,590,938	-85,107	1,505,831
Non-Budget Expenditure	-	-	-
Net Cash Requirement	6,142,105	73,941	6,216,046
Department for Science, Innovation and Technology			
Departmental Expenditure Limit			
Resource	605,903	432,639	1,038,542
Capital	13,848,888	-579,812	13,269,076
Annually Managed Expenditure			
Resource	251,149	410,147	661,296
Capital	72	200	272
Total Net Budget			
Resource	857,052	842,786	1,699,838
Capital	13,848,960	-579,612	13,269,348
Non-Budget Expenditure	-	-	-
Net Cash Requirement	16,543,008	-58,007	16,485,001
Department for Transport			
Departmental Expenditure Limit			
Resource	17,380,983	3,144,884	20,525,867
Capital	19,948,882	716,733	20,665,615
Annually Managed Expenditure			
Resource	4,973,022	-252,145	4,720,877
Capital	-101,402	250,000	148,598
Total Net Budget			
Resource	22,354,005	2,892,739	25,246,744
Capital	19,847,480	966,733	20,814,213
Non-Budget Expenditure	-	-	-
Net Cash Requirement	31,878,073	1,879,131	33,757,204
Department for Energy Security and Net Zero			
Departmental Expenditure Limit			
Resource	2,912,883	-98,037	2,814,846
Capital	8,298,859	-2,508,576	5,790,283
Annually Managed Expenditure			
Resource	40,399,321	15,724,039	56,123,360
Capital	215,030	3,088	218,118
Total Net Budget			
Resource	43,312,204	15,626,002	58,938,206
Capital	8,513,889	-2,505,488	6,008,401
Non-Budget Expenditure	-	-	-
Net Cash Requirement	12,597,172	-1,397,526	11,199,646

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans 2024-25	Changes	Revised Plans 2024-25
Department for Environment, Food and Rural Affairs			
Departmental Expenditure Limit			
Resource	4,632,872	1,061,410	5,694,282
Capital	2,759,421	-459,112	2,300,309
Annually Managed Expenditure			
Resource	-523,455	-333,671	-857,126
Capital	56,697	-40,617	16,080
Total Net Budget			
Resource	4,109,417	727,739	4,837,156
Capital	2,816,118	-499,729	2,316,389
Non-Budget Expenditure	10,000	99,000	109,000
Net Cash Requirement	7,841,378	42,654	7,884,032
Department for Business and Trade			
Departmental Expenditure Limit			
Resource	1,592,969	187,380	1,780,349
Capital	1,238,716	269,632	1,508,348
Annually Managed Expenditure			
Resource	-8,192	615,442	607,250
Capital	796,000	766,201	1,562,201
Total Net Budget			
Resource	1,584,777	802,822	2,387,599
Capital	2,034,716	1,035,833	3,070,549
Non-Budget Expenditure	-	150,053	150,053
Net Cash Requirement	10,069,299	-2,037,739	8,031,560
HM Land Registry			
Departmental Expenditure Limit			
Resource	413,617	30,684	444,301
Capital	59,100	-5,800	53,300
Annually Managed Expenditure			
Resource	12,000	-	12,000
Capital	-	-	-
Total Net Budget			
Resource	425,617	30,684	456,301
Capital	59,100	-5,800	53,300
Non-Budget Expenditure	-	-	-
Net Cash Requirement	450,007	30,693	480,700
Department for Work and Pensions			
Departmental Expenditure Limit			
Resource	8,047,093	869,296	8,916,389
Capital	522,387	45,502	567,889
Annually Managed Expenditure			
Resource	145,245,795	2,631,661	147,877,456
Capital	575,617	-135,290	440,327
Total Net Budget			
Resource	153,292,888	3,500,957	156,793,845
Capital	1,098,004	-89,788	1,008,216
Non-Budget Expenditure	2,003,173	-1,094,918	908,255
Net Cash Requirement	156,895,303	1,718,637	158,613,940

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans 2024-25	Changes	Revised Plans 2024-25
HM Revenue and Customs			
Departmental Expenditure Limit			
Resource	5,325,920	493,175	5,819,095
Capital	507,506	235,203	742,709
Annually Managed Expenditure			
Resource	15,396,488	542,960	15,939,448
Capital	260	1	261
Total Net Budget			
Resource	20,722,408	1,036,135	21,758,543
Capital	507,766	235,204	742,970
Non-Budget Expenditure	-	-	-
Net Cash Requirement	21,234,562	798,357	22,032,919
HM Treasury			
Departmental Expenditure Limit			
Resource	328,840	36,152	364,992
Capital	17,068	752,406	769,474
Annually Managed Expenditure			
Resource	51,171,752	18,085,107	69,256,859
Capital	58,188,594	-24,118,727	34,069,867
Total Net Budget			
Resource	51,500,592	18,121,259	69,621,851
Capital	58,205,662	-23,366,321	34,839,341
Non-Budget Expenditure	-	-	-
Net Cash Requirement	60,433,674	-23,454,861	36,978,813
Cabinet Office			
Departmental Expenditure Limit			
Resource	961,383	-45,740	915,643
Capital	395,252	-32,891	362,361
Annually Managed Expenditure			
Resource	216,300	14,753,705	14,970,005
Capital	30,000	272,005	302,005
Total Net Budget			
Resource	1,177,683	14,707,965	15,885,648
Capital	425,252	239,114	664,366
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,726,835	47,266	1,774,101
Scotland Office and Office of the Advocate General			
Departmental Expenditure Limit			
Resource	13,577	654	14,231
Capital	50	-	50
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	13,577	654	14,231
Capital	50	-	50
Non-Budget Expenditure	48,260,140	2,497,662	50,757,802
Net Cash Requirement	48,273,551	2,498,281	50,771,832

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans 2024-25	Changes	Revised Plans 2024-25
Wales Office			
Departmental Expenditure Limit			
Resource	5,822	350	6,172
Capital	30	-	30
Annually Managed Expenditure			
Resource	-	20	20
Capital	-	-	-
Total Net Budget			
Resource	5,822	370	6,192
Capital	30	-	30
Non-Budget Expenditure	22,813,160	444,647	23,257,807
Net Cash Requirement	22,818,920	444,944	23,263,864
Northern Ireland Office			
Departmental Expenditure Limit			
Resource	47,989	3,305	51,294
Capital	2,055	10,556	12,611
Annually Managed Expenditure			
Resource	6,201	1,000	7,201
Capital	-	1,595	1,595
Total Net Budget			
Resource	54,190	4,305	58,495
Capital	2,055	12,151	14,206
Non-Budget Expenditure	23,933,312	1,447,284	25,380,596
Net Cash Requirement	24,090,203	1,460,801	25,551,004
National Savings and Investments			
Departmental Expenditure Limit			
Resource	247,672	54,174	301,846
Capital	10,560	34,240	44,800
Annually Managed Expenditure			
Resource	700	60,000	60,700
Capital	-	-	-
Total Net Budget			
Resource	248,372	114,174	362,546
Capital	10,560	34,240	44,800
Non-Budget Expenditure	-	-	-
Net Cash Requirement	254,936	88,414	343,350
Charity Commission			
Departmental Expenditure Limit			
Resource	31,519	630	32,149
Capital	5,274	-824	4,450
Annually Managed Expenditure			
Resource	-	200	200
Capital	-	-	-
Total Net Budget			
Resource	31,519	830	32,349
Capital	5,274	-824	4,450
Non-Budget Expenditure	-	-	-
Net Cash Requirement	33,132	-194	32,938

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans 2024-25	Changes	Revised Plans 2024-25
Competition and Markets Authority			
Departmental Expenditure Limit			
Resource	137,736	14,900	152,636
Capital	8,120	-	8,120
Annually Managed Expenditure			
Resource	22,000	5,000	27,000
Capital	2,000	-	2,000
Total Net Budget			
Resource	159,736	19,900	179,636
Capital	10,120	-	10,120
Non-Budget Expenditure	-	-	-
Net Cash Requirement	136,399	14,900	151,299
The Statistics Board			
Departmental Expenditure Limit			
Resource	389,479	-4,029	385,450
Capital	22,098	6,400	28,498
Annually Managed Expenditure			
Resource	2,300	-	2,300
Capital	-	500	500
Total Net Budget			
Resource	391,779	-4,029	387,750
Capital	22,098	6,900	28,998
Non-Budget Expenditure	-	-	-
Net Cash Requirement	396,383	3,871	400,254
Office for Standards in Education, Children's Services and Skills			
Departmental Expenditure Limit			
Resource	157,558	953	158,511
Capital	53,733	-29,618	24,115
Annually Managed Expenditure			
Resource	-53	2,000	1,947
Capital	883	-	883
Total Net Budget			
Resource	157,505	2,953	160,458
Capital	54,616	-29,618	24,998
Non-Budget Expenditure	-	-	-
Net Cash Requirement	154,288	1,068	155,356
Office of Qualifications and Examinations Regulation			
Departmental Expenditure Limit			
Resource	30,016	582	30,598
Capital	2,910	-2,460	450
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	282	282
Total Net Budget			
Resource	30,016	582	30,598
Capital	2,910	-2,178	732
Non-Budget Expenditure	-	-	-
Net Cash Requirement	32,174	-1,993	30,181

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans 2024-25	Changes	Revised Plans 2024-25
Food Standards Agency			
Departmental Expenditure Limit			
Resource	117,028	-212	116,816
Capital	11,528	-492	11,036
Annually Managed Expenditure			
Resource	9,603	-	9,603
Capital	-	5	5
Total Net Budget			
Resource	126,631	-212	126,419
Capital	11,528	-487	11,041
Non-Budget Expenditure	-	-	-
Net Cash Requirement	122,807	5,296	128,103
The National Archives			
Departmental Expenditure Limit			
Resource	47,168	1,082	48,250
Capital	6,900	843	7,743
Annually Managed Expenditure			
Resource	-	38	38
Capital	-	-	-
Total Net Budget			
Resource	47,168	1,120	48,288
Capital	6,900	843	7,743
Non-Budget Expenditure	-	-	-
Net Cash Requirement	45,923	3,450	49,373
United Kingdom Supreme Court			
Departmental Expenditure Limit			
Resource	4,769	559	5,328
Capital	2,143	767	2,910
Annually Managed Expenditure			
Resource	1,000	-	1,000
Capital	-	-	-
Total Net Budget			
Resource	5,769	559	6,328
Capital	2,143	767	2,910
Non-Budget Expenditure	-	-	-
Net Cash Requirement	5,462	1,306	6,768
Government Actuary's Department			
Departmental Expenditure Limit			
Resource	1	-	1
Capital	350	100	450
Annually Managed Expenditure			
Resource	50	-	50
Capital	100	-	100
Total Net Budget			
Resource	51	-	51
Capital	450	100	550
Non-Budget Expenditure	-	-	-
Net Cash Requirement	974	100	1,074

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans 2024-25	Changes	Revised Plans 2024-25
Office of Gas and Electricity Markets			
Departmental Expenditure Limit			
Resource	52,341	40,225	92,566
Capital	4,801	-1	4,800
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	52,341	40,225	92,566
Capital	4,801	-1	4,800
Non-Budget Expenditure	-	1	1
Net Cash Requirement	70,395	-	70,395
Office of Rail and Road			
Departmental Expenditure Limit			
Resource	1	1	2
Capital	720	500	1,220
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	1	1	2
Capital	720	500	1,220
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,000	-	2,000
Water Services Regulation Authority			
Departmental Expenditure Limit			
Resource	160	1	161
Capital	650	-	650
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	160	1	161
Capital	650	-	650
Non-Budget Expenditure	-	-	-
Net Cash Requirement	13,810	1	13,811
Export Credits Guarantee Department			
Departmental Expenditure Limit			
Resource	2	-	2
Capital	2,510	-	2,510
Annually Managed Expenditure			
Resource	1,703,587	2,100,000	3,803,587
Capital	1,005,402	-200,000	805,402
Total Net Budget			
Resource	1,703,589	2,100,000	3,803,589
Capital	1,007,912	-200,000	807,912
Non-Budget Expenditure	-	130,000	130,000
Net Cash Requirement	1,801,895	-350,000	1,451,895

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans 2024-25	Changes	Revised Plans 2024-25
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
Departmental Expenditure Limit			
Resource	42,777	311	43,088
Capital	11,748	-9,548	2,200
Annually Managed Expenditure			
Resource	600	-	600
Capital	384	-	384
Total Net Budget			
Resource	43,377	311	43,688
Capital	12,132	-9,548	2,584
Non-Budget Expenditure	-	-	-
Net Cash Requirement	43,565	-	43,565
House of Lords			
Departmental Expenditure Limit			
Resource	163,669	2,925	166,594
Capital	35,617	-	35,617
Annually Managed Expenditure			
Resource	1	2,499	2,500
Capital	-	-	-
Total Net Budget			
Resource	163,670	5,424	169,094
Capital	35,617	-	35,617
Non-Budget Expenditure	-	-	-
Net Cash Requirement	187,095	1,934	189,029
House of Commons: Members			
Departmental Expenditure Limit			
Resource	19,991	-2,785	17,206
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	19,991	-2,785	17,206
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	19,969	-2,793	17,176
Crown Estate Office			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	2,368	-	2,368
Capital	-	-	-
Total Net Budget			
Resource	2,368	-	2,368
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,357	-	2,357

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans 2024-25	Changes	Revised Plans 2024-25
Armed Forces Pension and Compensation Schemes			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	5,240,271	45,000	5,285,271
Capital	-	-	-
Total Net Budget			
Resource	5,240,271	45,000	5,285,271
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,804,671	-100,000	1,704,671
Foreign, Commonwealth and Development Office: Overseas Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	23,000	-10,000	13,000
Capital	-	-	-
Total Net Budget			
Resource	23,000	-10,000	13,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	38,325	-	38,325
National Health Service Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	14,427,636	-290,300	14,137,336
Capital	-	-	-
Total Net Budget			
Resource	14,427,636	-290,300	14,137,336
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-4,719,777	-1,266,140	-5,985,917
Teachers' Pensions Scheme (England and Wales)			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	9,257,552	29,696	9,287,248
Capital	-	-	-
Total Net Budget			
Resource	9,257,552	29,696	9,287,248
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,069,514	341,708	1,411,222

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans 2024-25	Changes	Revised Plans 2024-25
UK Atomic Energy Authority Pension Schemes			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	224,300	60,898	285,198
Capital	-	-	-
Total Net Budget			
Resource	224,300	60,898	285,198
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	230,700	68,221	298,921
Ministry of Justice: Judicial Pensions Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	174,075	-26,879	147,196
Capital	-	-	-
Total Net Budget			
Resource	174,075	-26,879	147,196
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-97,333	-21,471	-118,804
Cabinet Office: Civil Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	9,913,000	100,000	10,013,000
Capital	-	-	-
Total Net Budget			
Resource	9,913,000	100,000	10,013,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,235,000	-151,000	1,084,000
Royal Mail Statutory Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,516,000	-	1,516,000
Capital	-	-	-
Total Net Budget			
Resource	1,516,000	-	1,516,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,975,000	-100,000	1,875,000

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans 2024-25	Changes	Revised Plans 2024-25
Total (Supply Estimates presented by HM Treasury)			
Departmental Expenditure Limit			
Resource	397,026,534	42,398,815	439,425,349
Capital	102,792,210	400,684	103,192,894
Annually Managed Expenditure			
Resource	342,449,356	62,852,768	405,302,124
Capital	99,072,527	-25,499,931	73,572,596
Total Net Budget			
Resource	739,475,890	105,251,583	844,727,473
Capital	201,864,737	-25,099,247	176,765,490
Total Non-Budget Expenditure			
	97,019,785	3,773,729	100,793,514
Total Net cash requirement			
	849,425,363	3,915,832	853,341,195

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

Departmental Expenditure Limit			
Resource	421,493	18,000	439,493
Capital	165,490	-3,000	162,490
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	421,493	18,000	439,493
Capital	165,490	-3,000	162,490
Non-Budget Expenditure			
	-	-	-
Net Cash Requirement			
	527,983	-	527,983

Table 2 Supply Estimates by department (voted)

			£'000
	Current Plans 2024-25	Changes	Revised Plans 2024-25
Parliamentary Works Grant			
Departmental Expenditure Limit			
Resource	82,300	-	82,300
Capital	1,000	-	1,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	82,300	-	82,300
Capital	1,000	-	1,000
Non-Budget Expenditure	-	-	-
Net Cash Requirement	83,300	-	83,300
National Audit Office			
Departmental Expenditure Limit			
Resource	101,900	-	101,900
Capital	4,300	-	4,300
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	101,900	-	101,900
Capital	4,300	-	4,300
Non-Budget Expenditure	-	-	-
Net Cash Requirement	101,500	-	101,500
Electoral Commission			
Departmental Expenditure Limit			
Resource	45,706	-	45,706
Capital	2,211	-	2,211
Annually Managed Expenditure			
Resource	50	-	50
Capital	100	-	100
Total Net Budget			
Resource	45,756	-	45,756
Capital	2,311	-	2,311
Non-Budget Expenditure	-	-	-
Net Cash Requirement	46,467	-	46,467
Independent Parliamentary Standards Authority			
Departmental Expenditure Limit			
Resource	259,850	52,767	312,617
Capital	271	-	271
Annually Managed Expenditure			
Resource	150	7,300	7,450
Capital	-	-	-
Total Net Budget			
Resource	260,000	60,067	320,067
Capital	271	-	271
Non-Budget Expenditure	-	-	-
Net Cash Requirement	259,597	52,767	312,364

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans 2024-25	Changes	Revised Plans 2024-25
Local Government Boundary Commission for England			
Departmental Expenditure Limit			
Resource	2,769	-	2,769
Capital	50	-	50
Annually Managed Expenditure			
Resource	10	-	10
Capital	-	-	-
Total Net Budget			
Resource	2,779	-	2,779
Capital	50	-	50
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,749	-	2,749
Total (Supply Estimates presented elsewhere)			
Departmental Expenditure Limit			
Resource	914,018	70,767	984,785
Capital	173,322	-3,000	170,322
Annually Managed Expenditure			
Resource	210	7,300	7,510
Capital	100	-	100
Total Net Budget			
Resource	914,228	78,067	992,295
Capital	173,422	-3,000	170,422
Total Non-Budget Expenditure	-	-	-
Total Net cash requirement	1,021,596	52,767	1,074,363
Grand Total			
Departmental Expenditure Limit			
Resource	397,940,552	42,469,582	440,410,134
Capital	102,965,532	397,684	103,363,216
Annually Managed Expenditure			
Resource	342,449,566	62,860,068	405,309,634
Capital	99,072,627	-25,499,931	73,572,696
Total Net Budget			
Resource	740,390,118	105,329,650	845,719,768
Capital	202,038,159	-25,102,247	176,935,912
Total Non-Budget Expenditure	97,019,785	3,773,729	100,793,514
Total Net cash requirement	850,446,959	3,968,599	854,415,558

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

†† In the Main Estimates the department was listed as the Department for Levelling Up, Housing and Communities.

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

Table 3 Resource Departmental Expenditure Limits 2024-25

	£'000				
	Present Total	Changes	of which Voted	Revised of which Non-Voted	Revised Total
Department †					
Department of Health and Social Care	187,636,186	10,854,887	168,327,044	30,164,029	198,491,073
Department for Education ††	96,769,815	17,857,331	76,891,531	37,735,615	114,627,146
Home Office	16,057,049	2,496,341	18,553,390	-	18,553,390
National Crime Agency	665,938	41,863	707,801	-	707,801
Ministry of Justice	11,076,478	1,135,801	12,045,728	166,551	12,212,279
Crown Prosecution Service	753,568	95,512	849,080	-	849,080
Serious Fraud Office	59,819	28,138	87,957	-	87,957
HM Procurator General and Treasury Solicitor	11,786	-3,990	7,796	-	7,796
Ministry of Defence	43,410,407	2,983,279	46,393,686	-	46,393,686
Security and Intelligence Agencies	4,010,665	141,005	4,151,670	-	4,151,670
Foreign, Commonwealth and Development Office	8,171,962	557,196	8,478,158	251,000	8,729,158
Ministry of Housing, Communities and Local Government - Housing and Communities	3,568,816	788,183	4,031,388	325,611	4,356,999
Ministry of Housing, Communities and Local Government - Local Government	11,337,390	18,719	11,356,109	-	11,356,109
Department for Culture, Media and Sport	1,610,557	215,222	1,825,779	-	1,825,779
Department for Science, Innovation and Technology	605,903	430,028	1,038,542	-2,611	1,035,931
Department for Transport	17,399,240	3,146,111	20,525,867	19,484	20,545,351
Department for Energy Security and Net Zero	1,614,031	42,496	2,814,846	-1,158,319	1,656,527
Department for Environment, Food and Rural Affairs	4,632,872	1,061,410	5,694,282	-	5,694,282
Department for Business and Trade	1,592,969	187,380	1,780,349	-	1,780,349
HM Land Registry	413,617	30,684	444,301	-	444,301
Department for Work and Pensions	8,501,697	1,089,292	8,916,389	674,600	9,590,989
HM Revenue and Customs	5,558,920	493,175	5,819,095	233,000	6,052,095
HM Treasury	331,188	36,152	364,992	2,348	367,340
Cabinet Office	961,383	-45,740	915,643	-	915,643
Scotland Office and Office of the Advocate General	13,577	654	14,231	-	14,231
Wales Office	5,822	350	6,172	-	6,172
Northern Ireland Office	55,764	2,465	51,294	6,935	58,229
Scottish Government	25,772,480	1,192,434	-	26,964,914	26,964,914
Welsh Government	17,428,287	1,040,653	-	18,468,940	18,468,940
Northern Ireland Executive	15,922,990	617,993	-	16,540,983	16,540,983
National Savings and Investments	247,672	54,174	301,846	-	301,846
Charity Commission	31,519	630	32,149	-	32,149
Competition and Markets Authority	137,736	14,900	152,636	-	152,636
The Statistics Board	389,479	-4,029	385,450	-	385,450
Office for Standards in Education, Children's Services and Skills	157,558	953	158,511	-	158,511
Office of Qualifications and Examinations Regulation	30,016	582	30,598	-	30,598
Food Standards Agency	117,028	-212	116,816	-	116,816
The National Archives	47,168	1,082	48,250	-	48,250
United Kingdom Supreme Court	7,769	559	5,328	3,000	8,328
Government Actuary's Department	1	-	1	-	1
Office of Gas and Electricity Markets	52,341	40,225	92,566	-	92,566
Office of Rail and Road	1	1	2	-	2

Table 3 Resource Departmental Expenditure Limits 2024-25 (continued)

	£'000				
	Present Total	Changes	of which Voted	Revised of which Non-Voted	Revised Total
Water Services Regulation Authority	160	1	161	-	161
Export Credits Guarantee Department	2	-	2	-	2
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	42,993	311	43,088	216	43,304
House of Lords	163,669	2,925	166,594	-	166,594
House of Commons: Members	19,991	-2,785	17,206	-	17,206
Sub-total Central Government	487,396,279	46,644,341	403,644,324	130,396,296	534,040,620
Independent bodies †††					
House of Commons: Administration	421,493	18,000	439,493	-	439,493
Parliamentary Works Grant	82,300	-	82,300	-	82,300
National Audit Office	102,230	-	101,900	330	102,230
Electoral Commission	45,957	-	45,706	251	45,957
Independent Parliamentary Standards Authority	259,850	52,767	312,617	-	312,617
Local Government Boundary Commission for England	2,769	-	2,769	-	2,769
Sub-total independent bodies	914,599	70,767	984,785	581	985,366
Total	488,310,878	46,715,108	404,629,109	130,396,877	535,025,986

† 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				
	Present Total	Changes	<i>of which</i> Voted	Revised <i>of which</i> Non-Voted	Revised Total
Department					
Department of Health and Social Care	3,126,312	139,820	3,266,132	-	3,266,132
Department for Education	562,443	14,198	576,641	-	576,641
Home Office	365,726	77,109	442,835	-	442,835
National Crime Agency	38,412	2,300	40,712	-	40,712
Ministry of Justice	520,936	60,545	581,481	-	581,481
Crown Prosecution Service	45,942	-16	45,926	-	45,926
Serious Fraud Office	10,255	3,151	13,406	-	13,406
HM Procurator General and Treasury Solicitor	11,512	-3,716	7,796	-	7,796
Ministry of Defence	2,042,046	82,038	2,124,084	-	2,124,084
Security and Intelligence Agencies	766,199	1	766,200	-	766,200
Foreign, Commonwealth and Development Office	353,173	-6,813	346,360	-	346,360
Ministry of Housing, Communities and Local Government - Housing and Communities	333,665	41,337	375,002	-	375,002
Department for Culture, Media and Sport	202,580	26,611	229,191		229,191
Department for Science, Innovation and Technology	173,956	163,904	337,860		337,860
Department for Transport	371,466	8,940	380,373	33	380,406
Department for Energy Security and Net Zero	343,395	80,637	424,032	-	424,032
Department for Environment, Food and Rural Affairs	961,930	174,040	1,135,970	-	1,135,970
Department for Business and Trade	355,277	119,781	475,058	-	475,058
Department for Work and Pensions	936,428	160,184	1,096,612	-	1,096,612
HM Revenue and Customs	1,084,616	55,867	1,086,517	53,966	1,140,483
HM Treasury	329,574	24,766	354,340	-	354,340
Cabinet Office	554,112	54,086	608,198	-	608,198
Scotland Office and Office of the Advocate General	13,164	654	13,818	-	13,818
Wales Office	5,761	350	6,111	-	6,111
Northern Ireland Office	20,222	2,785	23,007	-	23,007
National Savings and Investments	247,672	54,174	301,846	-	301,846
Charity Commission	31,519	630	32,149	-	32,149
Competition and Markets Authority	32,721	1,935	34,656	-	34,656
Office for Standards in Education, Children's Services and Skills	22,017	100	22,117	-	22,117
Office of Qualifications and Examinations Regulation	15,887	483	16,370	-	16,370
Food Standards Agency	117,028	-212	116,816	-	116,816
The National Archives	10,858	1,794	12,652	-	12,652
United Kingdom Supreme Court	1,117	-267	850	-	850
Government Actuary's Department	1	-	1	-	1
Office of Gas and Electricity Markets	8,131	40,225	48,356	-	48,356
Office of Rail and Road	1	1	2	-	2
Water Services Regulation Authority	160	1	161	-	161
Export Credits Guarantee Department	2	-	2	-	2
Total	14,016,216	1,381,423	15,343,640	53,999	15,397,639

Table 5 Capital Departmental Expenditure Limits 2024-25

	£'000				
	Present Total	Changes	of which Voted	Revised of which Non-Voted	Revised Total
Department †					
Department of Health and Social Care	12,655,707	-1,011,358	11,644,349	-	11,644,349
Department for Education ††	6,095,220	-378,082	4,390,610	1,326,528	5,717,138
Home Office	931,136	742,625	1,673,761	-	1,673,761
National Crime Agency	108,971	18,327	127,298	-	127,298
Ministry of Justice	1,504,451	184,307	1,688,758	-	1,688,758
Crown Prosecution Service	12,490	50,910	63,400	-	63,400
Serious Fraud Office	33,007	-21,207	11,800	-	11,800
HM Procurator General and Treasury Solicitor	2,676	10,124	12,800	-	12,800
Ministry of Defence	21,753,906	949,741	22,703,647	-	22,703,647
Security and Intelligence Agencies	1,369,593	51,262	1,420,855	-	1,420,855
Foreign, Commonwealth and Development Office	2,758,701	-21,871	2,736,830	-	2,736,830
Ministry of Housing, Communities and Local Government - Housing and Communities	7,157,829	1,286,681	8,444,510	-	8,444,510
Department for Culture, Media and Sport	630,647	95,477	726,124	-	726,124
Department for Science, Innovation and Technology	13,846,763	-579,812	13,269,076	-2,125	13,266,951
Department for Transport	19,948,882	716,733	20,665,615	-	20,665,615
Department for Energy Security and Net Zero	8,298,859	-2,508,576	5,790,283	-	5,790,283
Department for Environment, Food and Rural Affairs	2,759,421	-459,112	2,300,309	-	2,300,309
Department for Business and Trade	1,238,716	269,632	1,508,348	-	1,508,348
HM Land Registry	59,100	-5,800	53,300	-	53,300
Department for Work and Pensions	579,387	45,502	567,889	57,000	624,889
HM Revenue and Customs	507,506	235,203	742,709	-	742,709
HM Treasury	17,068	752,406	769,474	-	769,474
Cabinet Office	395,252	-32,891	362,361	-	362,361
Scotland Office and Office of the Advocate General	50	-	50	-	50
Wales Office	30	-	30	-	30
Northern Ireland Office	2,055	10,556	12,611	-	12,611
Scottish Government	5,629,780	290,482	-	5,920,262	5,920,262
Welsh Government	3,157,444	43,041	-	3,200,485	3,200,485
Northern Ireland Executive	1,960,765	88,468	-	2,049,233	2,049,233
National Savings and Investments	10,560	34,240	44,800	-	44,800
Charity Commission	5,274	-824	4,450	-	4,450
Competition and Markets Authority	8,120	-	8,120	-	8,120
The Statistics Board	22,098	6,400	28,498	-	28,498
Office for Standards in Education, Children's Services and Skills	53,733	-29,618	24,115	-	24,115
Office of Qualifications and Examinations Regulation	2,910	-2,460	450	-	450
Food Standards Agency	11,528	-492	11,036	-	11,036
The National Archives	6,900	843	7,743	-	7,743
United Kingdom Supreme Court	2,143	767	2,910	-	2,910
Government Actuary's Department	350	100	450	-	450
Office of Gas and Electricity Markets	4,801	-1	4,800	-	4,800
Office of Rail and Road	720	500	1,220	-	1,220

Table 5 Capital Departmental Expenditure Limits 2024-25 (continued)

	£'000				
	Present Total	Changes	of which Voted	Revised of which Non-Voted	Revised Total
Water Services Regulation Authority	650	-	650	-	650
Export Credits Guarantee Department	2,510	-	2,510	-	2,510
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	11,748	-9,548	2,200	-	2,200
House of Lords	35,617	-	35,617	-	35,617
House of Commons: Members	-	-	-	-	-
Sub-total Central Government	113,595,074	822,675	101,866,366	12,551,383	114,417,749
Independent bodies †††					
House of Commons: Administration	165,490	-3,000	162,490	-	162,490
Parliamentary Works Grant	1,000	-	1,000	-	1,000
National Audit Office	4,300	-	4,300	-	4,300
Electoral Commission	2,211	-	2,211	-	2,211
Independent Parliamentary Standards Authority	271	-	271	-	271
Local Government Boundary Commission for England	50	-	50	-	50
Sub-total independent bodies	173,322	-3,000	170,322	-	170,322
Total	113,768,396	819,675	102,036,688	12,551,383	114,588,071

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

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

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

Table 6 Six months' forecast outturn by department 2024-25 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Supply Estimates presented by HM Treasury			
Department of Health and Social Care			
Department Expenditure Limit			
Resource	158,270,901	79,218,161	50.05%
Capital	12,655,707	3,718,958	29.39%
Annually Managed Expenditure			
Resource	10,880,000	6,092,635	56.00%
Capital	942,600	648,800	68.83%
Total Net Budget			
Resource	169,150,901	85,310,796	50.43%
Capital	13,598,307	4,367,758	32.12%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	173,199,047	81,170,172	46.87%
Department for Education			
Department Expenditure Limit			
Resource	94,864,225	49,217,026	51.88%
Capital	6,095,220	3,316,631	54.41%
Annually Managed Expenditure			
Resource	-2,957,028	3,871,651	-130.93%
Capital	35,951,137	9,109,112	25.34%
Total Net Budget			
Resource	91,907,197	53,088,677	57.76%
Capital	42,046,357	12,425,743	29.55%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	111,328,425	70,883,790	63.67%
Home Office			
Department Expenditure Limit			
Resource	16,057,049	11,198,462	69.74%
Capital	931,136	707,897	76.03%
Annually Managed Expenditure			
Resource	2,717,720	2,393,068	88.05%
Capital	-	-	-
Total Net Budget			
Resource	18,774,769	13,591,530	72.39%
Capital	931,136	707,897	76.03%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	20,880,000	14,229,606	68.15%
National Crime Agency			
Department Expenditure Limit			
Resource	665,938	438,878	65.90%
Capital	108,971	54,004	49.56%
Annually Managed Expenditure			
Resource	50,000	13,380	26.76%
Capital	500	-	-
Total Net Budget			
Resource	715,938	452,258	63.17%
Capital	109,471	54,004	49.33%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	797,280	443,475	55.62%

Table 6 Six months' forecast outturn by department 2024-25 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Ministry of Justice			
Department Expenditure Limit			
Resource	10,910,924	5,782,831	53.00%
Capital	1,504,451	668,895	44.46%
Annually Managed Expenditure			
Resource	710,287	17,462	2.46%
Capital	23,303	308	1.32%
Total Net Budget			
Resource	11,621,211	5,800,294	49.91%
Capital	1,527,754	669,203	43.80%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	11,935,786	6,011,109	50.36%
Crown Prosecution Service			
Department Expenditure Limit			
Resource	753,568	397,637	52.77%
Capital	12,490	6,269	50.19%
Annually Managed Expenditure			
Resource	7,950	-9,599	-120.74%
Capital	2,859	-	-
Total Net Budget			
Resource	761,518	388,038	50.96%
Capital	15,349	6,269	40.84%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	743,465	393,642	52.95%
Serious Fraud Office			
Department Expenditure Limit			
Resource	59,819	39,427	65.91%
Capital	33,007	1,200	3.64%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	59,819	39,427	65.91%
Capital	33,007	1,200	3.64%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	88,669	39,542	44.60%
HM Procurator General and Treasury Solicitor			
Department Expenditure Limit			
Resource	11,786	-11,825	-100.33%
Capital	2,676	-2,705	-101.08%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	11,786	-11,825	-100.33%
Capital	2,676	-2,705	-101.08%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	16,058	-16,264	-101.28%

Table 6 Six months' forecast outturn by department 2024-25 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Ministry of Defence			
Department Expenditure Limit			
Resource	43,410,407	21,617,934	49.80%
Capital	21,753,906	8,995,714	41.35%
Annually Managed Expenditure			
Resource	1,928,087	696,160	36.11%
Capital	-	-	-
Total Net Budget			
Resource	45,338,494	22,314,094	49.22%
Capital	21,753,906	8,995,714	41.35%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	56,124,873	27,685,930	49.33%
Security and Intelligence Agencies			
Department Expenditure Limit			
Resource	4,010,665	1,776,633	44.30%
Capital	1,369,593	546,808	39.92%
Annually Managed Expenditure			
Resource	38,500	-351	-0.91%
Capital	2,200	-	-
Total Net Budget			
Resource	4,049,165	1,776,282	43.87%
Capital	1,371,793	546,808	39.86%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	4,672,164	1,985,743	42.50%
Foreign, Commonwealth and Development Office			
Department Expenditure Limit			
Resource	7,885,962	2,136,561	27.09%
Capital	2,758,701	1,020,663	37.00%
Annually Managed Expenditure			
Resource	520,700	41,641	8.00%
Capital	420,000	275	0.07%
Total Net Budget			
Resource	8,406,662	2,178,202	25.91%
Capital	3,178,701	1,020,938	32.12%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	11,740,959	2,990,268	25.47%
Ministry of Housing, Communities and Local Government			
Department Expenditure Limit - Housing and Communities			
Resource	3,465,605	2,337,737	67.46%
Capital	7,157,829	3,661,887	51.16%
Department Expenditure Limit - Local Government			
Resource	11,337,390	5,730,600	50.55%
Capital	-	-	-
Annually Managed Expenditure			
Resource	24,223,628	11,325,827	46.76%
Capital	-	-	-
Total Net Budget			
Resource	39,026,623	19,394,164	49.69%
Capital	7,157,829	3,661,887	51.16%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	32,044,883	14,965,530	46.70%

Table 6 Six months' forecast outturn by department 2024-25 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Department for Culture, Media and Sport			
Department Expenditure Limit			
Resource	1,610,557	1,040,987	64.64%
Capital	630,647	335,619	53.22%
Annually Managed Expenditure			
Resource	4,671,141	2,273,177	48.66%
Capital	960,291	380,148	39.59%
Total Net Budget			
Resource	6,281,698	3,314,164	52.76%
Capital	1,590,938	715,767	44.99%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	6,142,105	3,978,203	64.77%
Department for Science, Innovation and Technology			
Department Expenditure Limit			
Resource	605,903	403,361	66.57%
Capital	13,848,888	6,445,279	46.54%
Annually Managed Expenditure			
Resource	251,149	75,732	30.15%
Capital	72	935	1,298.61%
Total Net Budget			
Resource	857,052	479,093	55.90%
Capital	13,848,960	6,446,214	46.55%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	16,543,008	6,756,822	40.84%
Department for Transport			
Department Expenditure Limit			
Resource	17,380,983	8,308,452	47.80%
Capital	19,948,882	9,423,325	47.24%
Annually Managed Expenditure			
Resource	4,973,022	2,238,216	45.01%
Capital	-101,402	-95,192	93.88%
Total Net Budget			
Resource	22,354,005	10,546,668	47.18%
Capital	19,847,480	9,328,133	47.00%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	31,878,073	14,672,980	46.03%
Department for Energy Security and Net Zero			
Department Expenditure Limit			
Resource	2,912,883	1,201,132	41.24%
Capital	8,298,859	522,492	6.30%
Annually Managed Expenditure			
Resource	40,399,321	560,868	1.39%
Capital	215,030	-	-
Total Net Budget			
Resource	43,312,204	1,762,000	4.07%
Capital	8,513,889	522,492	6.14%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	12,597,172	1,554,154	12.34%

Table 6 Six months' forecast outturn by department 2024-25 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Department for Environment, Food and Rural Affairs			
Department Expenditure Limit			
Resource	4,632,872	2,410,565	52.03%
Capital	2,759,421	796,738	28.87%
Annually Managed Expenditure			
Resource	-523,455	-870,905	166.38%
Capital	56,697	492	0.87%
Total Net Budget			
Resource	4,109,417	1,539,660	37.47%
Capital	2,816,118	797,230	28.31%
Non-Budget Expenditure	10,000	-	-
Net Cash Requirement	7,841,378	2,068,808	26.38%
Department for Business and Trade			
Department Expenditure Limit			
Resource	1,592,969	624,734	39.22%
Capital	1,238,716	412,711	33.32%
Annually Managed Expenditure			
Resource	-8,192	-28,815	351.75%
Capital	796,000	26,017	3.27%
Total Net Budget			
Resource	1,584,777	595,919	37.60%
Capital	2,034,716	438,728	21.56%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	10,069,299	1,018,592	10.12%
HM Land Registry			
Department Expenditure Limit			
Resource	413,617	222,412	53.77%
Capital	59,100	18,342	31.04%
Annually Managed Expenditure			
Resource	12,000	978	8.15%
Capital	-	-	-
Total Net Budget			
Resource	425,617	223,390	52.49%
Capital	59,100	18,342	31.04%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	450,007	223,068	49.57%
Department for Work and Pensions			
Department Expenditure Limit			
Resource	8,047,093	4,017,975	49.93%
Capital	522,387	153,367	29.36%
Annually Managed Expenditure			
Resource	145,245,795	70,045,992	48.23%
Capital	575,617	153,337	26.64%
Total Net Budget			
Resource	153,292,888	74,063,967	48.32%
Capital	1,098,004	306,704	27.93%
Non-Budget Expenditure	2,003,173	-	-
Net Cash Requirement	156,895,303	74,315,525	47.37%

Table 6 Six months' forecast outturn by department 2024-25 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
HM Revenue and Customs			
Department Expenditure Limit			
Resource	5,325,920	2,664,401	50.03%
Capital	507,506	294,662	58.06%
Annually Managed Expenditure			
Resource	15,396,488	7,611,223	49.43%
Capital	260	-	-
Total Net Budget			
Resource	20,722,408	10,275,624	49.59%
Capital	507,766	294,662	58.03%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	21,234,562	10,255,019	48.29%
HM Treasury			
Department Expenditure Limit			
Resource	328,840	176,729	53.74%
Capital	17,068	-159	-0.93%
Annually Managed Expenditure			
Resource	51,171,752	8,734,959	17.07%
Capital	58,188,594	20,355,992	34.98%
Total Net Budget			
Resource	51,500,592	8,911,688	17.30%
Capital	58,205,662	20,355,833	34.97%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	60,433,674	20,209,622	33.44%
Cabinet Office			
Department Expenditure Limit			
Resource	961,383	397,610	41.36%
Capital	395,252	509,847	128.99%
Annually Managed Expenditure			
Resource	216,300	-	-
Capital	30,000	-	-
Total Net Budget			
Resource	1,177,683	397,610	33.76%
Capital	425,252	509,847	119.89%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,726,835	907,278	52.54%
Scotland Office and Office of the Advocate General			
Department Expenditure Limit			
Resource	13,577	6,860	50.53%
Capital	50	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	13,577	6,860	50.53%
Capital	50	-	-
Non-Budget Expenditure	48,260,140	26,525,960	54.96%
Net Cash Requirement	48,273,551	26,532,820	54.96%

Table 6 Six months' forecast outturn by department 2024-25 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Wales Office			
Department Expenditure Limit			
Resource	5,822	2,474	42.49%
Capital	30	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	5,822	2,474	42.49%
Capital	30	-	-
Non-Budget Expenditure	22,813,160	10,887,951	47.73%
Net Cash Requirement	22,818,920	10,890,182	47.72%
Northern Ireland Office			
Department Expenditure Limit			
Resource	47,989	27,658	57.63%
Capital	2,055	637	31.00%
Annually Managed Expenditure			
Resource	6,201	-	-
Capital	-	-	-
Total Net Budget			
Resource	54,190	27,658	51.04%
Capital	2,055	637	31.00%
Non-Budget Expenditure	23,933,312	11,966,652	50.00%
Net Cash Requirement	24,090,203	11,993,730	49.79%
National Savings and Investments			
Department Expenditure Limit			
Resource	247,672	111,322	44.95%
Capital	10,560	5,938	56.23%
Annually Managed Expenditure			
Resource	700	-	-
Capital	-	-	-
Total Net Budget			
Resource	248,372	111,322	44.82%
Capital	10,560	5,938	56.23%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	254,936	116,522	45.71%
Charity Commission			
Department Expenditure Limit			
Resource	31,519	16,253	51.57%
Capital	5,274	597	11.32%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	31,519	16,253	51.57%
Capital	5,274	597	11.32%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	33,132	15,056	45.44%

Table 6 Six months' forecast outturn by department 2024-25 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Competition and Markets Authority			
Department Expenditure Limit			
Resource	137,736	66,934	48.60%
Capital	8,120	2,582	31.80%
Annually Managed Expenditure			
Resource	22,000	-	-
Capital	2,000	-	-
Total Net Budget			
Resource	159,736	66,934	41.90%
Capital	10,120	2,582	25.51%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	136,399	64,303	47.14%
The Statistics Board			
Department Expenditure Limit			
Resource	389,479	182,830	46.94%
Capital	22,098	8,390	37.97%
Annually Managed Expenditure			
Resource	2,300	-25	-1.09%
Capital	-	-	-
Total Net Budget			
Resource	391,779	182,805	46.66%
Capital	22,098	8,390	37.97%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	396,383	185,809	46.88%
Office for Standards in Education, Children's Services and Skills			
Department Expenditure Limit			
Resource	157,558	69,915	44.37%
Capital	53,733	1,998	3.72%
Annually Managed Expenditure			
Resource	-53	-	-
Capital	883	-	-
Total Net Budget			
Resource	157,505	69,915	44.39%
Capital	54,616	1,998	3.66%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	154,288	69,185	44.84%
Office for Qualifications and Examination Regulation			
Department Expenditure Limit			
Resource	30,016	14,005	46.66%
Capital	2,910	183	6.29%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	30,016	14,005	46.66%
Capital	2,910	183	6.29%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	32,174	13,809	42.92%

Table 6 Six months' forecast outturn by department 2024-25 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Food Standards Agency			
Department Expenditure Limit			
Resource	117,028	54,295	46.39%
Capital	11,528	4,703	40.80%
Annually Managed Expenditure			
Resource	9,603	32	0.33%
Capital	-	-	-
Total Net Budget			
Resource	126,631	54,327	42.90%
Capital	11,528	4,703	40.80%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	122,807	56,825	46.27%
The National Archives			
Department Expenditure Limit			
Resource	47,168	16,988	36.02%
Capital	6,900	1,935	28.04%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	47,168	16,988	36.02%
Capital	6,900	1,935	28.04%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	45,923	18,923	41.21%
United Kingdom Supreme Court			
Department Expenditure Limit			
Resource	4,769	1,263	26.48%
Capital	2,143	1,439	67.15%
Annually Managed Expenditure			
Resource	1,000	498	49.80%
Capital	-	-	-
Total Net Budget			
Resource	5,769	1,761	30.52%
Capital	2,143	1,439	67.15%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	5,462	1,976	36.17%
Government Actuary's Department			
Department Expenditure Limit			
Resource	1	-785	-78,500.00%
Capital	350	-	-
Annually Managed Expenditure			
Resource	50	-11	-22.00%
Capital	100	-	-
Total Net Budget			
Resource	51	-796	-1,560.78%
Capital	450	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	974	-1,150	-118.07%

Table 6 Six months' forecast outturn by department 2024-25 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Office of Gas and Electricity Markets			
Department Expenditure Limit			
Resource	52,341	74,505	142.35%
Capital	4,801	4,431	92.29%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	52,341	74,505	142.35%
Capital	4,801	4,431	92.29%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	70,395	72,862	103.50%
Office of Rail and Road			
Department Expenditure Limit			
Resource	1	6,213	621,300.00%
Capital	720	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	1	6,213	621,300.00%
Capital	720	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,000	5,322	266.10%
Water Services Regulation Authority			
Department Expenditure Limit			
Resource	160	-20,003	-12,501.64%
Capital	650	119	18.36%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	160	-20,003	-12,501.64%
Capital	650	119	18.36%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	13,810	-20,529	-148.66%
Export Credits Guarantee Department			
Department Expenditure Limit			
Resource	2	-	-
Capital	2,510	732	29.16%
Annually Managed Expenditure			
Resource	1,703,587	7,293	0.43%
Capital	1,005,402	33,336	3.32%
Total Net Budget	0		
Resource	1,703,589	7,293	0.43%
Capital	1,007,912	34,068	3.38%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,801,895	-80,584	-4.47%

Table 6 Six months' forecast outturn by department 2024-25 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
Department Expenditure Limit			
Resource	42,777	20,936	48.94%
Capital	11,748	1,137	9.68%
Annually Managed Expenditure			
Resource	600	249	41.50%
Capital	384	-	-
Total Net Budget			
Resource	43,377	21,185	48.84%
Capital	12,132	1,137	9.37%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	43,565	20,716	47.55%
House of Lords			
Department Expenditure Limit			
Resource	163,669	75,934	46.39%
Capital	35,617	16,223	45.55%
Annually Managed Expenditure			
Resource	1	-	-
Capital	-	-	-
Total Net Budget			
Resource	163,670	75,934	46.39%
Capital	35,617	16,223	45.55%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	187,095	86,042	45.99%
House of Commons: Members			
Department Expenditure Limit			
Resource	19,991	8,660	43.32%
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	19,991	8,660	43.32%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	19,969	8,660	43.37%
Crown Estate Office			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	2,368	1,181	49.87%
Capital	-	-	-
Total Net Budget			
Resource	2,368	1,181	49.87%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,357	1,181	50.11%

Table 6 Six months' forecast outturn by department 2024-25 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Armed Forces Pension and Compensation Schemes			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	5,240,271	2,555,942	48.77%
Capital	-	-	-
Total Net Budget			
Resource	5,240,271	2,555,942	48.77%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,804,671	648,194	35.92%
Foreign, Commonwealth and Development Office: Overseas Superannuation			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	23,000	4,814	20.93%
Capital	-	-	-
Total Net Budget			
Resource	23,000	4,814	20.93%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	38,325	18,724	48.86%
National Health Service Pension Scheme			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	14,427,636	7,870,556	54.55%
Capital	-	-	-
Total Net Budget			
Resource	14,427,636	7,870,556	54.55%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-4,719,777	-2,325,893	49.28%
Teachers' Pensions Scheme (England and Wales)			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	9,257,552	4,687,702	50.64%
Capital	-	-	-
Total Net Budget			
Resource	9,257,552	4,687,702	50.64%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,069,514	764,674	71.50%

Table 6 Six months' forecast outturn by department 2024-25 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
UK Atomic Energy Authority Pension Schemes			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	224,300	-34,254	-15.27%
Capital	-	-	-
Total Net Budget			
Resource	224,300	-34,254	-15.27%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	230,700	144,462	62.62%
Ministry of Justice: Judicial Pensions Scheme			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	174,075	87,038	50.00%
Capital	-	-	-
Total Net Budget			
Resource	174,075	87,038	50.00%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-97,333	-48,667	50.00%
Cabinet Office: Civil Superannuation			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	9,913,000	5,525,988	55.74%
Capital	-	-	-
Total Net Budget			
Resource	9,913,000	5,525,988	55.74%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,235,000	934,354	75.66%
Royal Mail Statutory Pension Scheme			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,516,000	757,998	50.00%
Capital	-	-	-
Total Net Budget			
Resource	1,516,000	757,998	50.00%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,975,000	879,979	44.56%

Table 6 Six months' forecast outturn by department 2024-25 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Total (Supply Estimates presented by HM Treasury)			
Department Expenditure Limit			
Resource	397,026,534	202,084,677	50.90%
Capital	102,792,210	41,659,488	40.53%
Annually Managed Expenditure			
Resource	342,449,356	136,548,300	39.87%
Capital	99,072,527	30,613,560	30.90%
Total Net Budget			
Resource	739,475,890	338,632,977	45.79%
Capital	201,864,737	72,273,048	35.80%
Non-Budget Expenditure	97,019,785	49,380,563	50.90%
Net Cash Requirement	849,425,363	407,810,101	48.01%

Supply Estimates presented elsewhere

House of Commons: Administration

Department Expenditure Limit			
Resource	421,493	174,199	41.33%
Capital	165,490	76,281	46.09%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	421,493	174,199	41.33%
Capital	165,490	76,281	46.09%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	527,983	247,419	46.86%

Parliamentary Works Grant

Department Expenditure Limit			
Resource	82,300	43,831	53.26%
Capital	1,000	18	1.80%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	82,300	43,831	53.26%
Capital	1,000	18	1.80%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	83,300	43,849	52.64%

National Audit Office

Department Expenditure Limit			
Resource	101,900	41,264	40.49%
Capital	4,300	950	22.09%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	101,900	41,264	40.49%
Capital	4,300	950	22.09%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	101,500	40,592	39.99%

Table 6 Six months' forecast outturn by department 2024-25 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Electoral Commission			
Department Expenditure Limit			
Resource	45,706	25,693	56.21%
Capital	2,211	88	3.98%
Annually Managed Expenditure			
Resource	50	-	-
Capital	100	323	323.00%
Total Net Budget			
Resource	45,756	25,693	56.15%
Capital	2,311	411	17.78%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	46,467	25,865	55.66%
Independent Parliamentary Standards Authority			
Department Expenditure Limit			
Resource	259,850	151,083	58.14%
Capital	271	30	10.94%
Annually Managed Expenditure			
Resource	150	-	-
Capital	-	-	-
Total Net Budget			
Resource	260,000	151,083	58.11%
Capital	271	30	10.94%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	259,597	150,673	58.04%
Local Government Boundary Commission for England			
Department Expenditure Limit			
Resource	2,769	1,090	39.36%
Capital	50	-	-
Annually Managed Expenditure			
Resource	10	-	-
Capital	-	-	-
Total Net Budget			
Resource	2,779	1,090	39.22%
Capital	50	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,749	1,019	37.07%
Total (Supply Estimates presented elsewhere)			
Department Expenditure Limit			
Resource	914,018	437,160	47.83%
Capital	173,322	77,367	44.64%
Annually Managed Expenditure			
Resource	210	-	0.00%
Capital	100	323	323%
Total Net Budget			
Resource	914,228	437,160	47.82%
Capital	173,422	77,690	44.80%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,021,596	509,416	49.86%

Table 6 Six months' forecast outturn by department 2024-25 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Grand Total			
Department Expenditure Limit			
Resource	397,940,552	202,521,837	50.89%
Capital	102,965,532	41,736,855	40.53%
Annually Managed Expenditure			
Resource	342,449,566	136,548,300	39.87%
Capital	99,072,627	30,613,883	30.90%
Total Net Budget			
Resource	740,390,118	339,070,137	45.80%
Capital	202,038,159	72,350,738	35.81%
Non-Budget Expenditure	97,019,785	49,380,563	50.90%
Net Cash Requirement	850,446,959	408,319,517	48.01%

Department of Health and Social Care

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
£			
Budget Cover Transfers			
(Section C) transfer from Home Office for Immigration Health Surcharge	732,150,000		
(Section C) transfer from Ministry of Housing, Communities and Local Government for Communities for Rough Sleeping Drug and Alcohol Treatment Grant	53,700,000		
(Section C) transfer from Department for Work and Pensions for Work and Health Unit: Talking Therapies	21,900,000		
(Section C) transfer from Department for Education for the School Fruit and Vegetable Scheme	15,501,000		
(Section C) transfer from Ministry of Defence for Afghan Families on the Defence - Afghan Relocations and Assistance Policy (ARAP) transitional sites	6,729,000		
(Section C) transfer from Department for Work and Pensions for Individual Placement and Support	5,050,000		
(Section C) transfer from Department for Work and Pensions for Work and Health Unit: WorkWell Leadership	3,800,000		
(Section C) transfer from Department for Work and Pensions for Work and Health Unit: Musculoskeletal Community Delivery Programme	3,500,000		
(Section C) transfer from Home Office for Asylum Healthcare Payments	2,492,000		
(Section C) transfer from Home Office for Immigration Removal Centres Optimisation	2,000,000		
(Section C) transfer from Foreign, Commonwealth and Development Office for Global Health Workforce Programme (GHWP)	2,000,000		
(Section C) transfer from Department for Work and Pensions for Work and Health Unit: Individual Placement Support growth	1,256,000		
(Section C) transfer from Foreign, Commonwealth and Development Office for Integrated Security Fund	1,034,000		
(Section C) transfer from Ministry of Justice for Offender Personality Disorder Pathways programme	434,000		
(Section C) transfer from Home Office for Initial Health Assessment Pilot	400,000		
(Section C) transfer from Department for Education for Start for Life	396,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section C) transfer from Department for Education for Partnership for Inclusion of Neurodiversity in Schools Programme	378,000		
(Section C) transfer from Home Office for Immigration Removal Centres	356,000		
(Section C) transfer from Department for Work and Pensions for Work and Health Unit: Occupational Health Workforce Expansion	271,000		
(Section C) transfer from Department for Science, Innovation and Technology for DHSC Data Pilot	254,000		
(Section C) transfer from Ministry of Justice for Naloxone Project	205,000		
(Section C) transfer from Department for Work and Pensions for Work and Health Unit: Barrow	193,000		
(Section C) transfer from Foreign, Commonwealth and Development Office for Cyber and Technology Portfolio	120,000		
(Section C) transfer from Foreign, Commonwealth and Development Office for Economic Deterrence Initiative (EDI)	52,000		
(Section C) transfer from Foreign, Commonwealth and Development Office for British Indian Ocean Territory migrants	47,000		
(Section C) transfer to Cabinet Office for Civil Service Live 2024		-50,000	
(Section C) transfer to Department for Environment, Food and Rural Affairs for Green Social Prescribing		-76,000	
(Section C) transfer to Ministry of Justice for Better Outcomes through Linked Data (BOLD) costs		-130,000	
(Section C) transfer to Cabinet Office for Infected Blood Health Policy team staff costs		-452,000	
(Section C) transfer to Scotland, Wales and Northern Ireland Devolved Administrations for HIV infected blood legal and admin estates costs		-532,000	
(Section C) transfer to Department for Work and Pensions for Occupational Health Programmes		-713,000	
(Section C) transfer to Ministry of Justice for NHS Offender Personality Disorder Pathway		-1,065,000	
(Section C) transfer to Scotland, Wales and Northern Ireland Devolved Administrations for HIV infected blood		-1,466,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section C) transfer to Scotland, Wales and Northern Ireland Devolved Administrations for VPAG (2024 voluntary scheme for branded medicines pricing, access and growth) Investment Programme		-1,613,000	
(Section C) transfer to HM Treasury		-2,890,000	
(Section E) transfer from Scotland, Wales and Northern Ireland Devolved Administrations for UKHSA Test and Trace	11,208,000		
Budget Neutral Changes			
(Section A) inter group redistribution		-5,861,270,000	
(Section B) inter group redistribution	6,390,596,000		
(Section C) inter group redistribution		-2,339,522,000	
(Section E) inter group redistribution	795,244,000		
(Section F) inter group redistribution	58,024,000		
(Section G) inter group redistribution	10,015,000		
(Section H) inter group redistribution	148,169,000		
Cash Management Adjustments			
(Section C) Cash Management scheme charge		-403,000	
Reserve Claims			
(Section A) Autumn Budget 2024 funding	8,474,000,000		
(Section C) Autumn Budget 2024 funding	655,351,000		
(Section C) Reserve claim	869,500,000		
Total change in Resource DEL (voted)	18,266,325,000	-8,210,182,000	10,056,143,000
Budget Neutral Changes			
(Section I) transfer from voted provision following the revision to National Insurance Contributions provided by HM Revenue and Customs	798,744,000		
Total change in Resource DEL (non-voted)	798,744,000		798,744,000
AME Expenditure Changes			
(Section K) increase to reflect the latest estimate of provisions and impairments expenditure	400,000,000		
(Section L) decrease to reflect the latest estimate of provisions and impairments expenditure		-2,500,000,000	
(Section M) increase to reflect the latest estimate of provisions and impairments expenditure	1,000,000		
(Section N) decrease to reflect the latest estimate of provisions and impairments expenditure		-1,000,000	
Total change in Resource AME (voted)	401,000,000	-2,501,000,000	-2,100,000,000

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers (BCTs)			
(Section B) transfer from Department for Energy Security and Net Zero for NHS Energy Efficiency Fund	20,000,000		
(Section C) transfer from Department for Science, Innovation and Technology for Office for Life Sciences – AI for Healthcare	6,400,000		
(Section C) transfer from Foreign, Commonwealth and Development Office for DHSC-led Caribbean partnership to tackle antimicrobial resistance (AMR)	6,096,000		
(Section C) transfer from Ministry of Housing, Communities and Local Government for Rough Sleeping Drug & Alcohol Treatment Grant	500,000		
(Section C) transfer to Scotland, Wales and Northern Ireland Devolved Administrations for VPAG (2024 voluntary scheme for branded medicines pricing, access and growth) investment programme		-3,381,000	
(Section C) transfer to Department for Science, Innovation and Technology for Life Sciences Vision Healthcare Missions and Health Innovation		-4,973,000	
(Section C) transfer to Department for Science, Innovation and Technology for Our Future Health programme		-10,000,000	
Budget Exchange (BX)			
(Section B) Budget Exchange to 2025-26		-19,000,000	
Budget Neutral Changes			
(Section A) inter group redistribution	32,830,000		
(Section B) inter group redistribution	256,000,000		
(Section C) inter group redistribution		-345,580,000	
(Section E) inter group redistribution		95,923,000	
(Section F) inter group redistribution	280,000		
(Section G) inter group redistribution	547,000		
(Section H) inter group redistribution		-40,000,000	
Budget Regime Changes			
(Section B) Autumn Budget 2024 reduction		-50,000,000	
(Section C) Autumn Budget 2024 reduction		-830,000,000	
(Section E) capital surrender for COVID-19 vaccines pre-payments		-127,000,000	
Total change in Capital DEL (voted)	322,653,000	-1,334,011,000	-1,011,358,000
AME Expenditure Changes			
(Section L) reserve claim for Infected Bloody Inquiry interim payments	46,860,000		

	£		
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers (BCTs)			
(Section L) transfer to Scotland, Wales and Northern Ireland Devolved Administrations for Infected Blood Inquiry interim payments		-176,460,000	
Budget Neutral Changes			
(Section K) inter group redistribution	20,000,000		
(Section L) inter group redistribution		-20,000,000	
Total change in Capital AME (voted)	66,860,000	-196,460,000	-129,600,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	6,827,154,000		
Total change in Net Cash Requirement	6,827,154,000		6,827,154,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	10,056,143,000	798,744,000	10,854,887,000
Capital	-1,011,358,000	-	-1,011,358,000
Annually Managed Expenditure			
Resource	-2,100,000,000	-	-2,100,000,000
Capital	-129,600,000	-	-129,600,000
Total Net Budget			
Resource	7,956,143,000	798,744,000	8,754,887,000
Capital	-1,140,958,000	-	-1,140,958,000
Non-Budget Expenditure	-		
Net Cash Requirement	6,827,154,000		

Supplementary 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.

* Provisions and other non-cash costs of NHS England's Integrated Care Boards.

Income arising from:

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

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

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000
	Present			Revised			Present	Changes	Revised	
	Admin	Prog	Admin	Prog	Admin	Prog				
1	2	3	4	5	6					
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A NHS England (net)	2,125,508	32,154,027	122,088	2,490,642	2,247,596	34,644,669	431,442	32,830	464,272	
B NHS Providers (net)	-	114,022,013	-	6,390,596	-	120,412,609	8,058,237	207,000	8,265,237	
C DHSC Programme and Admin expenditure	631,153	231,386	-17,217	47,374	613,936	278,760	3,680,108	-1,180,937	2,499,171	
E Executive Agencies	139,074	1,230,099	36,754	769,698	175,828	1,999,797	103,060	-31,078	71,982	
F Special Health Authorities expenditure	130,377	3,267,239	-4,531	62,555	125,846	3,329,794	25,900	280	26,180	
G Non-Departmental Public Bodies (net)	100,200	41,767	726	9,289	100,926	51,056	13,660	547	14,207	
H Arm's Length and Other Bodies (Net)	-	829,261	2,000	146,169	2,000	975,430	343,300	-40,000	303,300	
Total voted DEL	3,126,312	151,775,792	139,820	9,916,323	3,266,132	161,692,115	12,655,707	-1,011,358	11,644,349	
Non-voted expenditure										
I NHS England financed from NI contributions	-	29,365,285	-	798,744	-	30,164,029	-	-	-	
Total non-voted DEL	-	29,365,285	-	798,744	-	30,164,029	-	-	-	
Total DEL	139,820	10,715,067					-1,011,358			
Annually Managed Expenditure (AME)										
Voted expenditure										
K NHS Providers (net)	-	2,000,000	-	400,000	-	2,400,000	-	20,000	20,000	
L DHSC Programme and Admin expenditure	-	3,561,017	-	-2,500,000	-	1,061,017	929,222	-149,600	779,622	
M Executive Agencies	-	-	-	1,000	-	1,000	-	-	-	
N Special Health Authorities expenditure	-	5,003,000	-	-1,000	-	5,002,000	-	-	-	
Total voted AME	-	10,564,017	-	-2,100,000	-	8,464,017	929,222	-129,600	799,622	
Total AME	-	-2,100,000	-	-2,100,000	-	-2,100,000	-129,600	-129,600	-	
Voted expenditure										
Non-voted expenditure										
Total for Estimate	139,820	7,816,323	139,820	798,744	139,820	8,615,067	-1,140,958	-	-1,140,958	

PART II: CHANGES PROPOSED

	£'000	
Present Plans	Changes	Revised Plans
173,199,047	6,827,154	180,026,201
Net Cash Requirement		

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans									
	Resources					Capital				
	Administration			Programme		Total		Capital		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	10	
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A NHS England (net)	2,247,596	-	2,247,596	34,644,669	-	34,644,669	36,892,265	464,272	-	464,272
B NHS Providers (net)	-	-	-	120,412,609	-	120,412,609	120,412,609	8,265,237	-	8,265,237
C DHSC Programme and Admin expenditure	635,809	-21,873	613,936	2,393,760	-2,115,000	278,760	892,696	2,499,171	-	2,499,171
D Local Authorities (Public Health)	-	-	-	3,368,797	-	3,368,797	3,368,797	-	-	-
E Executive Agencies	182,455	-6,627	175,828	2,319,797	-320,000	1,999,797	2,175,625	71,982	-	71,982
F Special Health Authorities expenditure	196,400	-70,554	125,846	3,429,794	-100,000	3,329,794	3,455,640	26,180	-	26,180
G Non-Departmental Public Bodies (net)	100,926	-	100,926	51,056	-	51,056	151,982	14,207	-	14,207
H Arm's Length and Other Bodies (Net)	2,000	-	2,000	975,430	-	975,430	977,430	303,300	-	303,300
Total voted DEL	3,365,186	-99,054	3,266,132	167,595,912	-2,535,000	165,060,912	168,327,044	11,644,349	-	11,644,349
Non-voted expenditure										
I NHS England financed from NI contributions	-	-	-	30,164,029	-	30,164,029	30,164,029	-	-	-
Total non-voted DEL	-	-	-	30,164,029	-	30,164,029	30,164,029	-	-	-
Total DEL	3,365,186	-99,054	3,266,132	197,759,941	-2,535,000	195,224,941	198,491,073	11,644,349	-	11,644,349
Annually Managed Expenditure (AME)										
Voted expenditure										
J NHS England (net)	-	-	-	250,000	-	250,000	250,000	13,378	-	13,378
K NHS Providers (net)	-	-	-	2,400,000	-	2,400,000	2,400,000	20,000	-	20,000
L DHSC Programme and Admin expenditure	-	-	-	1,061,017	-	1,061,017	1,061,017	798,222	-18,600	779,622
M Executive Agencies	-	-	-	1,000	-	1,000	1,000	-	-	-
N Special Health Authorities expenditure	-	-	-	5,002,000	-	5,002,000	5,002,000	-	-	-
O Non-Departmental Public Bodies (net)	-	-	-	2,000	-	2,000	2,000	-	-	-
P Arm's Length and Other Bodies (net)	-	-	-	63,983	-	63,983	63,983	-	-	-
Total voted AME	-	-	-	8,780,000	-	8,780,000	8,780,000	831,600	-18,600	813,000
Total AME	-	-	-	8,780,000	-	8,780,000	8,780,000	831,600	-18,600	813,000
Voted expenditure	3,365,186	-99,054	3,266,132	176,375,912	-2,535,000	173,840,912	177,107,044	12,475,949	-18,600	12,457,349
Non-voted expenditure	-	-	-	30,164,029	-	30,164,029	30,164,029	-	-	-
Total for Estimate	3,365,186	-99,054	3,266,132	206,539,941	-2,535,000	204,004,941	207,271,073	12,475,949	-18,600	12,457,349

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	198,516,186	8,754,887	207,271,073
Net Capital Requirement	13,598,307	-1,140,958	12,457,349
Accruals to cash adjustments	-9,550,161	11,969	-9,538,192
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-160,448,776	-9,781,887	-170,230,663
Add cash grant-in-aid	157,885,436	7,072,468	164,957,904
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-715,582	201,388	-514,194
New provisions and adjustments to previous provisions	-12,619,367	2,520,000	-10,099,367
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	2,000,000	-	2,000,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	4,348,128	-	4,348,128
Removal of non-voted budget items	-29,365,285	-798,744	-30,164,029
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-29,365,285	-798,744	-30,164,029
Net Cash Requirement	173,199,047	6,827,154	180,026,201

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

	£'000
	Revised Plans
Gross Administration Costs	3,365,186
<i>Less:</i>	
Administration DEL Income	-99,054
Net Administration Costs	3,266,132
Gross Programme Costs	209,909,984
<i>Less:</i>	
Programme DEL Income	-2,535,000
Programme AME Income	-
Non-budget income	-
Net Programme Costs	207,374,984
Total Net Operating Costs	210,641,116
<i>Of which:</i>	
Resource DEL	193,739,702
Capital DEL	2,892,166
Resource AME	13,301,848
Capital AME	707,400
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-3,599,566
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	229,523
Total Resource Budget	207,271,073
<i>Of which:</i>	
Resource DEL	198,491,073
Resource AME	8,780,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	207,271,073

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
C DHSC Programme and Admin expenditure	
Sales of Goods and Services	-21,873
E Executive Agencies	
Sales of Goods and Services	-6,627
F Special Health Authorities expenditure	
Sales of Goods and Services	-70,554
Total Sales of Goods and Services	-99,054
Total Administration	-99,054
Programme	
C DHSC Programme and Admin expenditure	
Sales of Goods and Services	-2,115,000
E Executive Agencies	
Sales of Goods and Services	-320,000
F Special Health Authorities expenditure	
Sales of Goods and Services	-100,000
Total Sales of Goods and Services	-2,535,000
Total Programme	-2,535,000
Total Voted Resource DEL	-2,634,054
Total Voted Resource Income	-2,634,054
Voted Capital AME	
Programme	
L DHSC Programme and Admin expenditure	
Repayments	-18,600
Total Repayments	-18,600
Total Programme	-18,600
Total Voted Capital AME	-18,600
Total Voted Capital Income	-18,600

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:	Professor Chris Whitty
Additional Accounting Officers:	Tom Riordan for all Sections
Executive Agency Accounting Officers:	
Professor Dame Jenny Harries	UK Health Security Agency
Dr June M Raine DBE	Medicines and Healthcare Products Regulatory Agency
ALB Accounting Officers:	
Sir Julian Hartley	Care Quality Commission
Wendy Farrington-Chadd	Community Health Partnerships
Dr Richard Scott	Genomics England Limited
Dr Matthew Westmore	Health Research Authority
Dr Rosie Benneyworth	Health Services Safety Investigations 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 CBE	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
Paul Rees	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)	36,892,265	464,272	163,277,765
G	Care Quality Commission	61,119	7,527	57,437
G	Health Research Authority	22,913	5,637	27,880
G	Health Services Safety Investigations Body	5,825	-	5,825
G	Human Fertilisation and Embryology Authority	967	93	1,049
G	Human Tissue Authority	561	419	1,030
G	National Institute for Health and Care Excellence	60,597	531	61,143
H	Community Health Partnerships †	345,002	5,800	347
H	Genomics England Limited †	4,000	132,000	132,000
H	Health and Care Professions Council	1,000	1,500	1,500
H	NHS Property Services †	622,353	160,000	-
H	Nursing and Midwifery Council	4,000	4,000	4,000
H	Professional Standards Authority for Health and Social Care	1,075	-	75
J	NHS England (formerly NHS Commissioning Board)	250,000	13,378	-
O	Care Quality Commission	2,000	-	-
O	Health Research Authority	-	-	-
P	Community Health Partnerships †	1,200	-	-
P	NHS Property Services †	62,783	-	-
Total ††		38,337,660	795,157	163,570,051

† 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 core department has issued an indemnity in relation to the operations of the Human Fertilisation and Embryology Authority (HFEA).	1,500
The core department has issued an indemnity in relation to the operations of the Human Tissue Authority (HTA).	Unquantifiable
The core 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 core department has undertaken to cover any damages arising from NHS Blood and Transplant clinical trials activity.	Unquantifiable
The core department has undertaken to indemnify members of its expert advisory committees: a) Advisory Committee on Dangerous Pathogens (ACDP) and their associated Working Groups b) Advisory Committee on Antimicrobial Resistance and Healthcare Associated Infection (ARHAI) c) New and Emerging Respiratory Virus Threats Advisory Group (NERVTAG) d) The Advisory Committee on the Safety of Blood Tissues and Organs (SaBTO).	Unquantifiable
The core department has undertaken to indemnify members of the following committees: 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 core department would pay the legal costs and damages of any member who was personally subjected to any action arising out of the business activities of these committees and associated sub-committees.	Unquantifiable
The core department has indemnified the Medicines and Healthcare products Regulatory Agency (MHRA) and would need to meet the costs of damages awarded in litigation involving the bodies actions or decisions in carrying out its functions and activities.	Unquantifiable
The core 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).	Unquantifiable
The core 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 core department is involved in a number of Employment Tribunal cases.	N/A
The core 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.	24,554
UKHSA 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

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
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.	11,817
Notified legal claims relating to NHS England, predominantly for contract and procurement dispute cases.	10,426
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 core department holds an indemnity relating to the two contracts signed between His Majesty's Government (HMG) and the medicine supplier Pfizer for the COVID-19 antiviral drug PF-07321332+ritonavir (co-packaged and marketed as Paxlovid).	N/A
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.	16,460
UK Health Security Agency has provided a letter of comfort to local authorities participating in the COVID-19 Community Testing Programme, offering a route to manage potential clinical negligence claims, should they arise in the course of testing conducted by local authorities.	Unquantifiable
The core department has issued an indemnity in respect of a Department of Health and Social Care established statutory, independent inquiry into the care and treatment pathways and the circumstances and practices surrounding the deaths of mental health inpatients in Essex.	N/A
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.	N/A
NHS England holds a contingent liability for GP Non Reimbursable property costs.	3,175
The core department holds a contingent liability for the provision of life assurance cover for individuals transferred to the Department.	400
The core 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

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
The core 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.	14,900
The core department holds a contingent liability for compensation payments due to individuals unable to be traced.	400
The core department holds an indemnity in relation to the Mpox vaccine.	Unquantifiable
The core department holds an indemnity relating to use of a monoclonal antibody, Sotrovimab, developed for the treatment of COVID-19 to bring expired stock back into circulation by relabelling the stock.	N/A
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 2024, NHS Resolution had other non-clinical contingent liabilities of £227 million (2022-23: £263 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.	226,900
The core department has issued an indemnity in respect of a DHSC established independent inquiry into the issues raised by the David Fuller case.	N/A
UKHSA holds remote contingent liabilities relating to contract disputes, primarily relating to contracts let in response to the COVID-19 pandemic.	Unquantifiable
NHS England is involved in a number of Employment Tribunal cases.	1,583
NHS England holds a contingent liability for a possible legacy clinician IR35 tax liability.	1,812
There were contingent liabilities of NHS providers at 31 March 2024.	113,000
The core department holds indemnities for COVID-19 vaccines purchases.	N/A
NHS Property Services has an unquantifiable contingent liability regarding its ability to claim capital allowances on inherited assets.	Unquantifiable

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

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

Department for Education

INTRODUCTION

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

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
(Section A) Budget Cover Transfer BCT (OUT) to Cabinet Office (CO) for Civil Service Live. (Admin)		-16,000	
(Section A) BCT (OUT) to Cabinet Office (CO) for Special Advisors (SpADS) additional costs. (Admin).		-62,000	
(Section A) BCT (OUT) to Ministry of Justice - Shared Outcomes Fund (SOF) funding for Data improvement. (Admin).		-60,000	
(Section A) BCT (IN) from Department for Culture, Media and Sport (DCMS) for SOF funding Enrichment Partnerships Pilot (EPP) project. (Admin).	27,000		
(Section E) BCT (IN) from Cabinet Office (CO) for Office of the Children's Commissioner (OCC) for the Child Poverty Unit. (Admin).	70,000		
(Section A) BCT (IN) from HMT for PF2 to DfE.	452,000		
(Section B) BCT (OUT) to Department of Health and Social Care (DHSC) for Fruit and Veg Scheme - Autumn and Spring term.		-15,501,000	
(Section B) BCT (IN) from Ofqual for Return of temporary L2 and L3 qualifications review funding to the DfE.	250,000		
(Section B) BCT (IN) from Department for Culture, Media and Sport (DCMS) for SOF funding Enrichment Partnerships Pilot (EPP) project. Programme.	27,000		
(Section B) BCT (OUT) to Department of Health and Social Care for PINS/SEND Programme.		-378,000	
(Section D) BCT (OUT) to Ofsted for Children's Social Care Reform.		-438,000	
(Section D) BCT (OUT) to OFSTED for Childcare reform.		-115,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section D) BCT (OUT) to Department of Health and Social Care for Start for Life.		-396,000	
(Section D) BCT (OUT) to Ministry of Justice (MOJ) for unregulated provision.		-7,000	
(Section I) BCT (OUT) to Ministry of Defence (MOD) for National Shipbuilding Office - Apps.		-100,000	
(Section M) BCT (IN) from Foreign Commonwealth Development Office (FCDO) for FE impact of the Chagossian policy.	19,000		
(Section M) BCT (OUT) to Office for National Statistics (ONS) for job adverts (Statistics Auth).		-400,000	
(Section L) BCT (OUT) to Foreign Commonwealth Development Office (FCDO) for Commonwealth Scholarship Commission (CSC).		-337,000	
(Section L) BCT (OUT) to Foreign Commonwealth Development Office (FCDO) - DfE Contribution to UK-German connection, delivered by British Council.		-270,000	
(Section N) BCT (OUT) to Department for Science, Innovation & Technology (DSIT) refund of AI Post Grad.		-607,000	
Budget Neutral Changes			
(Section A) Reallocation of internal ESFA budgets, to manage other sections within the Estimate, following restructure of activities from Section H to Section A.	5,938,000		
(Section A) Reallocation of budget to Section H.		-523,000	
(Section A) Transfer of budget to Section E (OCC).		-24,000	
(Section A) SLC Company - Pensions Contribution to Section N.		-210,000	
(Section A) Movement from Section E of depreciation.	119,000		
(Section A) Reallocation of budget to Section F.		-40,000	
(Section A) Reallocation of internal budget changes not available at Main Estimate to Section O.	809,000		
(Section A) Transfer of budget from Section G (TRA).		-4,000	
(Section E) Transfer of budget from Section A for (OCC).	24,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section E) Reduction of depreciation to Section A.		-119,000	
(Section F) Reallocation of budget from Section A.	40,000		
(Section G) Admin budget transferred to Section A.	4,000		
(Section H) Reallocation of internal ESFA budgets, to manage other sections within the Estimate, following restructure of activities from Section A to Section H.		-5,938,000	
(Section H) Reallocation of budget from Section A.	523,000		
(Section N) Movement of pension contribution to (SLC) from core budget Section A.	210,000		
(Section O) Reallocation of internal budget changes from Main Estimate from core Section A.		-809,000	
(Section A) Inter group redistribution.		-2,099,000	
(Section B) Reallocation of budget from Section G.	34,000		
(Section B) Reallocation of budget in respect of structural change for schools and families to Section D.	129,915,000		
(Section B) Inter group redistribution.		-101,154,000	
(Section D) Reallocation of budget in respect of structural change for schools and families to Section B.		-129,915,000	
(Section D) Reallocation of budget from families to Social Work England (SWE) from Section E.		-114,000	
(Section D) Reallocation of budget from families to Office of Children's Commissioner OCC) from Section E.		-19,000	
(Section D) Inter group redistribution.		-81,055,000	
(Section E) Reallocation of budget to SWE from Section D.	114,000		
(Section E) Reallocation of budget to OCC from Section D.	19,000		
(Section F) Inter group redistribution.		-25,000	
(Section G) Reallocation of budget to Section B.		-34,000	
(Section G) Inter group redistribution.		-16,000	
(Section H) Inter group redistribution.		-51,645,000	
(Section I) Inter group redistribution.		-37,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section J) Reallocation of school funding across the schools sections K between LA maintained schools and Academy sector schools where the allocation has moved since Main Estimate, as the split was not known.		-87,300,000	
(Section J) Reallocation of 16-19 funding across the school and FE sector where the allocation has moved since Main Estimate, as the split was not known.	69,313,000		
(Section J) Post 16 High needs reallocation across the skills, schools sectors. The split was not known at Main Estimate.	44,000,000		
(Section J) Inter group redistribution.		-199,076,000	
(Section K) Reallocation of school funding across the schools sections J between LA maintained schools and Academy sector schools where the allocation has moved since Main Estimate, as the split was not known.	87,300,000		
(Section K) Inter group redistribution.	868,618,000		
(Section L) Inter group redistribution.	4,039,000		
(Section M) Post 16 High needs reallocation across the skills, schools sectors. The split was not known at Main Estimate.		-44,000,000	
(Section M) Reallocation of 16-19 funding across the school and FE sector where the allocation of the split at Main Estimate was unknown.		-69,313,000	
(Section M) Inter group redistribution.		-444,645,000	
(Section N) Inter group budget transfers to Student Loan Company (SLC).	2,721,000		
(Section N) Inter group budget transfers to Office for Students (OFS).		-1,890,000	
(Section N) Inter group redistribution.	1,500,000		
(Section O) Inter group redistribution.	4,764,000		
Budget Regime Changes			
(Section A) Switch from RDEL programme to Admin in respect of childcare delivery.	7,520,000		
(Section D) Switch from RDEL programme to Admin in respect of childcare delivery.		-7,520,000	
(Section I) Agreed HMT Budget Switches from RDEL to CDEL on Apprenticeships.		-3,468,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section J) To support Teachers pay from CDEL to RDEL switch.	242,053,000		
(Section K) To support Teachers pay from CDEL to RDEL switch.	332,947,000		
(Section L) Student Loan book, including increase in the fair value revaluation for the Student Loan book.	15,227,000,000		
(Section M) Surrender - FE borrowing surrender.		-638,000	
(Section O) Multiply switch from RDEL to CDEL.		-4,230,000	
Cash Management Adjustments			
(Section A) The Department's annual cash management rebate: increase in admin budget.	1,037,000		
Reserve Claims			
(Section A) Reserve claim - admin increase for lease amendment in respect of a DFE building.	5,682,000		
(Section B) Targeted Retention Incentive for School Teachers.	41,500,000		
(Section B) Reserve claim to manage department priorities and emerging pressures across schools, skills and families.	62,122,000		
(Section I) Funding for apprentices to achieve English and maths Level 1 & 2.	11,000,000		
(Section I) Apprenticeship - transfer and co-investment measures.	20,000,000		
(Section I) apprenticeship - uplift to enable a demand-led budget.	40,000,000		
(Section J) Targeted Retention Incentive for FE Teachers; 16-19 funding allocations; investment in Maths.	18,890,000		
(Section J) Reserve claim to manage department priorities and emerging pressures.	78,000,000		
(Section J) Reserve claim to manage department priorities and emerging pressures across schools, skills and families.	1,045,213,000		
(Section K) Targeted Retention Incentive for FE Teachers; 16-19 funding allocations.	62,590,000		

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section K) Reserve claim to manage department priorities and emerging pressures across schools, skills and families.	499,362,000		
(Section L) Reserve claim for tackling antisemitism.	200,000		
(Section M) Targeted Retention Incentive for FE Teachers; 16-19 funding allocations.	87,020,000		
(Section M) Reserve claim to manage department priorities and emerging pressures across schools, skills and families.	59,893,000		
Total change in Resource DEL (voted)	19,062,878,000	-1,254,547,000	17,808,331,000
Budget Regime Changes			
(Section P) Changes in budget due to discounting, unwinding and take up for core department provisions.	1,306,000		
(Section R) Changes in budget due to increase and take up of core department provisions.	651,000		
(Section R) HE Student Loan book claim for effective interest, discounting, and other RAME changes.	3,982,953,000		
(Section S) FE Student Loan book claim for effective interest, discounting, and other RAME changes.	20,047,000		
Total change in Resource AME (voted)	4,004,957,000		4,004,957,000
Budget Cover Transfers (BCTs)			
(Section B) BCT (IN) from HMT for PF2 to DfE.	86,000		
(Section B) BCT (IN) from Department for Science, Innovation & Technology (DSIT) for School Fibre and project Gigabit Hubs.	4,086,000		
(Section B) BCT (IN) from Department of Science, Innovation & Technology (DSIT) for the Education Content Store Pilot.	3,000,000		
(Section D) BCT (OUT) to Ministry of Housing, Communities and Local Government (MHCLG) for Supporting families (Commercial).		-237,000	
(Section D) BCT (OUT) to OFSTED for Childcare reform.		-115,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Neutral Changes			
(Section A) Inter group redistribution.	18,399,000		
(Section B) Redistribution of the budget allocation, RAAC (Reinforced Autoclaved Aerated Concrete) across schools lines as allocation was not known at Main Estimate.		-149,213,000	
(Section B) Inter group redistribution.		-95,460,000	
(Section C) Inter group redistribution.		-299,000	
(Section D) Inter group redistribution.		-42,094,000	
(Section F) Inter group redistribution.		-1,113,000	
(Section G) Inter group redistribution.		-87,000	
(Section H) Inter group redistribution.		-18,999,000	
(Section I) Inter group redistribution.		-85,000	
(Section J) Inter group redistribution.	137,989,000		
(Section K) Redistribution of the budget allocation, RAAC (Reinforced Autoclaved Aerated Concrete) across schools lines as allocation was not known at Main Estimate.	149,213,000		
(Section K) Inter group redistribution.	195,716,000		
(Section L) Inter group redistribution.	1,991,000		
(Section M) Inter group redistribution.		-204,063,000	
(Section O) Inter group redistribution.	7,807,000		
(Section P) Inter group redistribution.	298,000		
Budget Regime Changes			
(Section I) Agreed HMT Budget Switches from RDEL to CDEL on Apprenticeships.	3,468,000		
(Section J) Switch from CDEL to RDEL as part of several moves to support school funding and manage priorities.		-167,053,000	
(Section J) Switch from CDEL to RDEL as part of several moves to support school funding and manage priorities.		-150,000,000	
(Section K) Switch from CDEL to RDEL as part of several moves to support school funding and manage priorities.		-257,947,000	
(Section M) Agreed HMT Budget Switches from RDEL to CDEL on Multiply.	4,230,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Reserve Claims			
(Section A) Reserve claim for IFRS17 impact - Lease amendment for Sanctuary Buildings.	30,900,000		
(Section B) Reserve claim - Education Endowment.	40,800,000		
(Section J) General capital increase across schools lines to manage capital projects, including school rebuilding programme.	55,350,000		
(Section K) General capital increase across schools lines to manage capital projects, including school rebuilding programme.	55,350,000		
Total change in Capital DEL (voted)	708,683,000	-1,086,765,000	-378,082,000
Budget Regime Changes			
(Section P) Changes in discounting & unwinding adjustments relating to capital .	1,509,000		
(Section R) Changes in student loan outlay & repayment for HE sector.		-77,582,000	
(Section R) Changes in student loan capitalised interest for HE sector.		-2,397,260,000	
(Section S) Changes in student loan outlay & repayment for FE sector.		-39,418,000	
(Section S) Changes in student loan capitalised interest for HE sector.		-2,740,000	
Total change in Capital AME (voted)	1,509,000	-2,517,000,000	-2,515,491,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	2,111,877,000		
Total change in Net Cash Requirement	2,111,877,000		2,111,877,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	17,808,331,000	-	17,808,331,000	
Capital	-378,082,000	-	-378,082,000	
Annually Managed Expenditure				
Resource	4,004,957,000	-	4,004,957,000	
Capital	-2,515,491,000	-	-2,515,491,000	
Total Net Budget †				
Resource	21,813,288,000	-	21,813,288,000	
Capital	-2,893,573,000	-	-2,893,573,000	
Non-Budget Expenditure	-			
Net Cash Requirement	2,111,877,000			

Supplementary 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.

* Shadow body for Skills England including set up and other costs.

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).

PART I: EXPENDITURE AND AMBIT

The regulation of the teaching and social work profession.

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.

* Shadow body for Skills England.

Administration and certification of education qualifications.

Interest and dividends from equity investment.

PART I: EXPENDITURE AND AMBIT**Annually Managed Expenditure:**Expenditure arising from:

Take up and maintenance of Departmental, Executive Agencies' and ALBs' provisions and associated non-cash items including bad debts, impairments, tax and pension costs for the Department, Executive Agencies, and its ALBs, including academies, and payment of corporation tax.

The provision of financial and other support for students and trainees including grants, allowances, access funds, loans and their repayment, the resource consequences of loans to students, support for students through local authorities, the cost of sales of the student loan debt, education maintenance allowances and loans.

Governmental response to 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.

† 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: CHANGES PROPOSED

	£'000											
	Net Resources						Net Capital					
	Present		Changes		Revised		Present		Changes		Revised	
Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	
1	2	3	4	5	6	7	8	8	9	9	9	
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Activities to Support all Functions	439,146	102,073	20,193	-1,647	459,339	100,426		128,024	49,299	177,323		
B Other School Funding (Department)	-	1,063,948	-	116,815	-	1,180,763		1,949,048	-196,701	1,752,347		
C Other School Funding (ALB) (Net)	6,693	5,724	-	-	6,693	5,724		-8,549	-299	-8,848		
D Families and Children Services (Department)	-	1,406,612	-	-219,579	-	1,187,033		110,701	-42,446	68,255		
E Families and Children Services (ALB) (Net)	4,026	12,513	-25	133	4,001	12,646		2,222	-	2,222		
F Standards and Testing Agency	2,843	51,139	40	-25	2,883	51,114		8,877	-1,113	7,764		
G Teaching Regulation Agency	296	14,006	4	-50	300	13,956		1,005	-87	918		
H Education and Skills Funding Agency (ESFA)	49,249	46,629	-5,415	-51,645	43,834	-5,016		12,493	-18,999	-6,506		
I Apprenticeships	-	2,662,458	-	67,395	-	2,729,853		5,000	3,383	8,383		
J Grants to LA - Schools & Early Years	-	37,626,493	-	1,211,093	-	38,837,586		1,314,742	-123,714	1,191,028		
K Grants to Academies	-	33,930,208	-	1,850,817	-	35,781,025		1,184,196	142,332	1,326,528		
L Higher Education	-	8,911,725	-	15,230,632	-	24,142,357		14,555	1,991	16,546		
M Further Education	-	6,727,267	-	-412,064	-	6,315,203		1,178,326	-199,833	978,493		
N Higher Education (ALB) (net)	49,956	1,720,682	210	1,724	50,166	1,722,406		193,000	7,807	200,807		
O Further Education (ALB) (net)	10,234	20,305	-809	534	9,425	20,839		1,580	298	1,878		
Total voted DEL	562,443	94,301,782	14,198	17,794,133	576,641	112,095,915		6,095,220	-378,082	5,717,138		
Total DEL			14,198	17,794,133					-378,082			

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000
	Present		Changes		Revised		Present	Changes	Revised	
	Admin	Prog	Admin	Prog	Admin	Prog				
1	2	3	4	5	6	7	8	9		
Annually Managed Expenditure (AME)										
Voted expenditure										
P Activities to Support all Functions (Department)	-	4,550	-	1,306	-	5,856	1,700	1,509	3,209	
R Higher Education AME	-	-2,982,230	-	3,983,604	-	1,001,374	35,790,358	-2,474,842	33,315,516	
S Further Education AME	-	1,006	-	20,047	-	21,053	120,579	-42,158	78,421	
Total voted AME	-	-2,976,674	-	4,004,957	-	1,028,283	35,912,637	-2,515,491	33,397,146	
Total AME										
Voted expenditure			14,198	21,799,090				-2,893,573		
Non-voted expenditure										
Total for Estimate			14,198	21,799,090				-2,893,573		

	£'000		
	Present	Changes	Revised
Plans			
Net Cash Requirement	111,328,425	2,111,877	113,440,302

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans											
	Resources					Capital						
	Administration					Programme						
	Gross	Income	Net	Gross	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	6	7	8	9	10	8	9	10	
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Activities to Support all Functions	474,480	-15,141	459,339	219,350	100,426	559,765	-118,924	100,426	177,323	-	177,323	
B Other School Funding (Department)	-	-	-	1,240,878	1,180,763	1,180,763	-60,115	1,180,763	2,089,082	-336,735	1,752,347	
C Other School Funding (ALB) (Net)	6,693	-	6,693	5,724	5,724	12,417	-	5,724	-8,848	-	-8,848	
D Families and Children Services (Department)	-	-	-	1,187,033	1,187,033	1,187,033	-	1,187,033	68,255	-	68,255	
E Families and Children Services (ALB) (Net)	4,001	-	4,001	12,646	12,646	16,647	-	12,646	2,222	-	2,222	
F Standards and Testing Agency	2,883	-	2,883	51,114	51,114	53,997	-	51,114	7,764	-	7,764	
G Teaching Regulation Agency	300	-	300	13,956	13,956	14,256	-	13,956	918	-	918	
H Education and Skills Funding Agency (ESFA)	43,902	-68	43,834	-4,616	-5,016	38,818	-400	-5,016	13,494	-20,000	-6,506	
I Apprenticeships	-	-	-	2,729,853	2,729,853	2,729,853	-	2,729,853	8,383	-	8,383	
J Grants to LA - Schools & Early Years	-	-	-	38,872,586	38,837,586	38,837,586	-35,000	38,837,586	1,196,107	-5,079	1,191,028	
K Grants to Academies	-	-	-	35,821,025	35,781,025	35,781,025	-40,000	35,781,025	1,345,013	-18,485	1,326,528	
L Higher Education	-	-	-	24,177,460	24,142,357	24,142,357	-35,103	24,142,357	26,400	-9,854	16,546	
M Further Education	-	-	-	6,325,147	6,315,203	6,315,203	-9,944	6,315,203	992,618	-14,125	978,493	
N Higher Education (ALB) (net)	50,166	-	50,166	1,722,406	1,722,406	1,772,572	-	1,722,406	200,807	-	200,807	
O Further Education (ALB) (net)	9,425	-	9,425	20,839	20,839	30,264	-	20,839	1,878	-	1,878	
Total voted DEL	591,850	-15,209	576,641	112,395,401	112,095,915	112,672,556	-299,486	112,095,915	6,121,416	-404,278	5,717,138	
Total DEL	591,850	-15,209	576,641	112,395,401	112,095,915	112,672,556	-299,486	112,095,915	6,121,416	-404,278	5,717,138	

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										
	Resources					Capital					
	Administration					Programme					
	Gross	Income	Net	Gross	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	6	7	8	9	10			
Annually Managed Expenditure (AME)											
Voted expenditure											
P Activities to Support all Functions (Department)	-	-	-	5,856	-	5,856	-	-	3,209	-	3,209
Q Executive Agencies	-	-	-	300	-	300	-	-	-	-	-
R Higher Education AME	-	-	-	17,790,041	-16,788,667	1,001,374	-	-	37,599,318	-4,283,802	33,315,516
S Further Education AME	-	-	-	157,147	-136,094	21,053	-	-	139,481	-61,060	78,421
T Higher Education (ALB) (net) AME	-	-	-	1,200	-	1,200	-	-	-	-	-
U Further Education (ALB) (net) AME	-	-	-	18,146	-	18,146	-	-	38,500	-	38,500
Total voted AME	-	-	-	17,972,690	-16,924,761	1,047,929	-	-	37,780,508	-4,344,862	33,435,646
Total AME	-	-	-	17,972,690	-16,924,761	1,047,929	-	-	37,780,508	-4,344,862	33,435,646
Voted expenditure	591,850	-15,209	576,641	130,368,091	-17,224,247	113,143,844	-	-	43,901,924	-4,749,140	39,152,784
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-
Total for Estimate	591,850	-15,209	576,641	130,368,091	-17,224,247	113,143,844	-	-	43,901,924	-4,749,140	39,152,784

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	91,907,197	21,813,288	113,720,485
Net Capital Requirement	42,046,357	-2,893,573	39,152,784
Accruals to cash adjustments	-22,625,129	-16,807,838	-39,432,967
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-2,076,232	-8,073	-2,084,305
Add cash grant-in-aid	2,028,564	4,876	2,033,440
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-24,549,267	-16,812,962	-41,362,229
New provisions and adjustments to previous provisions	-158,275	-1,957	-160,232
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	1,962,963	10,278	1,973,241
<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	-	167,118
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	111,328,425	2,111,877	113,440,302

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

	£'000
	Revised Plans
Gross Administration Costs	591,827
<i>Less:</i>	
Administration DEL Income	-15,209
Net Administration Costs	576,618
Gross Programme Costs	136,226,252
<i>Less:</i>	
Programme DEL Income	-317,128
Programme AME Income	-16,924,761
Non-budget income	-
Net Programme Costs	118,984,363
Total Net Operating Costs	119,560,981
<i>Of which:</i>	
Resource DEL	112,529,578
Capital DEL	5,814,847
Resource AME	1,215,047
Capital AME	1,509
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	39,381,765
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-5,816,356
Grants to devolved administrations	-
Grants to Academies	-35,781,025
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-24,140
Total Resource Budget	117,321,225
<i>Of which:</i>	
Resource DEL*	114,627,146
Resource AME*	2,694,079
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Grants to Academies	35,781,025
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Academies Budgetary Expenditure	-39,381,765
Other adjustments	-
Total Resource (Estimate)	113,720,485

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

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Activities to Support all Functions	
Sales of Goods and Services	-6,539
Other Income	-8,602
H Education and Skills Funding Agency (ESFA)	
Other Income	-68
Total Sales of Goods and Services	-6,539
Total Other Income	-8,670
Total Administration	-15,209
Programme	
A Activities to Support all Functions	
Other Grants	-800
Other Income	-118,124
B Other School Funding (Department)	
Other Grants	-60,000
Other Income	-115
H Education and Skills Funding Agency (ESFA)	
Interest and Dividends	-400
J Grants to LA - Schools & Early Years	
Other Grants	-35,000
K Grants to Academies	
Other Grants	-40,000
L Higher Education	
Sales of Goods and Services	-34,742
Other Income	-361
M Further Education	
Interest and Dividends	-9,944
Total Sales of Goods and Services	-34,742
Total Interest and Dividends	-10,344
Total Other Grants	-135,800
Total Other Income	-118,600
Total Programme	-299,486
Total Voted Resource DEL	-314,695
Voted Resource AME	
Programme	
R Higher Education AME	
Interest and Dividends	-16,788,667
S Further Education AME	
Interest and Dividends	-136,094
Total Interest and Dividends	-16,924,761
Total Programme	-16,924,761
Total Voted Resource AME	-16,924,761
Total Voted Resource Income	-17,239,456

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Capital DEL	
Programme	
B Other School Funding (Department)	
Sales of Assets	-322,294
Other Grants	-14,441
H Education and Skills Funding Agency (ESFA)	
Repayments	-20,000
J Grants to LA - Schools & Early Years	
Other Grants	-157
Repayments	-4,922
K Grants to Academies	
Other Grants	-2,034
Repayments	-16,451
L Higher Education	
Other Income	-9,854
M Further Education	
Other Grants	-1,010
Repayments	-13,115
Total Sales of Assets	-322,294
Total Other Grants	-17,642
Total Other Income	-9,854
Total Repayments	-54,488
Total Programme	-404,278
Total Voted Capital DEL	-404,278
Voted Capital AME	
Programme	
R Higher Education AME	
Repayments	-4,283,802
S Further Education AME	
Repayments	-61,060
Total Repayments	-4,344,862
Total Programme	-4,344,862
Total Voted Capital AME	-4,344,862
Total Voted Capital Income	-4,749,140

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (NOT in the SoCNE)	-	-	-3	-3	-3	-3
Total	-	-	-3	-3	-3	-3

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Miscellaneous receipts	-	-	-3	-3	-3	-3
Total	-	-	-3	-3	-3	-3

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer: Susan Acland-Hood

Executive Agency Accounting Officers:

Susan Acland-Hood	Education and Skills Funding Agency
Marc Cavey	Teaching Regulation Agency
Gillian Hillier	Standards and Testing Agency

ALB Accounting Officers:

Muhammad 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	Body	Resources	Capital	Grant-in-aid
C	Aggregator Vehicle plc	-568	-30,000	-
C	Located Property Limited	2,349	6,262	9,022
C	Oak National Academy Limited	10,636	14,890	22,476
E	Office of the Children's Commissioner	3,012	90	3,082
E	Social Work England	13,635	2,132	13,604
N	Office for Students	1,468,530	179,200	1,656,886
N	Student Loans Company Limited	302,542	21,607	297,349
O	Institute for Apprenticeships and Technical Education	30,264	1,878	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	-	-
Total		1,849,746	234,559	2,033,440

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Contingent liabilities in connection to Private Finance Initiative (PFI) contracts to Academies. These contingent liabilities are a result of the Department providing an indemnity to the local authority for potential costs on buildings they own, with existing PFI arrangements, which will be used by the academies. This type of indemnity is considered to be low risk and is only a feature of the academies programme in very specific circumstances. These contingent liabilities only arise where an academy is using a local authority building with an existing PFI contract.	9,250,000
Contingent Liability IRO FE Pension Guarantee	Unquantifiable
Curriculum Body asset transfer - conditions set by previous provider for the asset transfer state that the DfE must indemnify the Foundation to cover all the related liabilities for the assets transferring (including IP infringement liabilities).	10,000
Free Schools Group for Principal designates. The majority of contingent liabilities recorded by Free School Group currently relate to the potential costs that maybe incurred resulting from the engagement of staff prior to the opening of a Free School e.g. head teacher/deputy head teacher who will, in many cases have had to tender their resignation at an existing school to take up their post in the Free School. The Department has agreed to underwrite the salaries of these staff for up to two terms in the event that the Free School does not open as planned. Each potential liability is calculated on an individual basis for each project. Once the Free School opens the liability will expire.	345
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.	1,717
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 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 104 (s104) agreements entered into as part of school builds. A section 104 agreement (or s104) is a section of the Water Industry Act 1991 that allows developers to enter into a legal agreement local sewerage authorities where the developers construct sewers on their land and request that the sewers are adopted and maintained at the Sewerage authority's expense once it is built to the required standard.	10,000
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
Contingent liabilities in connection to Free School building contracts and leases. These contingent liabilities are a result of the Department providing an indemnity to the local authority landlords for potential costs in not performing its obligations under various building contracts and leases which the Secretary of State is a counterparty. This type of indemnity is considered to be low risk and is only a feature of the free school programme.	Unquantifiable
Statutory Indemnity in relation to the Office of the Schools Adjudicator outlined in Paragraph 7 of Schedule 5 to the SSFA 1998. Under paragraph 7 of the Schools Standards Framework Act 1998, the Secretary of State has a statutory duty to indemnify any adjudicator against any reasonable cost and expense reasonably incurred by the adjudicator in connection with any decision taken in pursuit of the statutory duties of the Office of the Schools Adjudicator. The adjudicator's decisions can be challenged through judicial review. It is not possible to quantify the potential costs.	Unquantifiable
<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>bi) Collection of repayments for the sold loans through the UK tax system by HMRC ceased;</p> <p>bii) RPI used to calculate the interest rate of the loans was abolished without a substitute being put in place;</p> <p>biii) There was a problem with the collection of loan repayments that could not be remedied for three consecutive annual payment dates; or</p> <p>biv) 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
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.	Unquantifiable
The Department has a contingent liability to the Civil Service Pension Scheme for the incremental costs of uprating accrued benefits by the Consumer Prices Index (CPI), if a decision is taken in future to uprate benefits in the Civil Service Scheme by less than CPI.	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Uncapped indemnity, relating to 24 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.	246,432
Coal Authority Permit - the permit is required to undertake a ground investigation (GI) survey as part of the delivery of a free school project, 42 agreements in place. The total value is unquantifiable.	Unquantifiable
Coal Authority Permit - the permit is required to undertake a ground investigation (GI) survey as part of the delivery of a free school project, 1 agreement in place.	10,000
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.	100,000
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.	1,954
A Student Loans Company (SLC) legal case, dismissed by a court order dated 25 April 2023 and is now deemed a contingent liability.	110

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
The DfE will enter S50 Licences to the Highways Act 1980 for the undertaking of highways works associated with the planning permission for and construction of an Academy joint project. A contingent liability is provided to cover any claims and costs arising out of any claim in respect of injury, damage or loss arising out of the placing or presence of the apparatus or the execution of the works within the highway.	Unquantifiable
The DfE will enter into a Minor Works Authority with a County Council pursuant to the Highways Act 1980 for the undertaking of highways works associated with the planning permission for, and construction of, the new SEND Schools. A contingent liability capped at £10m is provided to cover any claims and costs arising out of any actions, proceedings, claims, costs and expenses brought, instituted, made or incurred against or by a County Council as a result of and during the course of or in consequence of the execution of the works or as a result of injury or damage to or the destruction or loss of any property, whether real or personal, and arising out of and during the course of or in consequence of the execution of the works and not caused by the negligent act or omission of a County Council, its servants or agents.	10,000
The DfE will enter into a Minor Works Authority with a County Council pursuant to the Highways Act 1980 for the undertaking of highways works associated with the planning permission for, and construction of, the new SEND Schools. A contingent liability capped at £10m is provided to cover any claims and costs arising out of any actions, proceedings, claims, costs and expenses brought, instituted, made or incurred against or by a County Council as a result of and during the course of or in consequence of the execution of the works or as a result of injury or damage to or the destruction or loss of any property, whether real or personal, and arising out of and during the course of or in consequence of the execution of the works and not caused by the negligent act or omission of a County Council, its servants or agents.	49
Council v SoS DfE - challenge of a decision made by the Secretary of State with regards to which local authority a child 'belongs to' and as such, which LA is responsible for paying for their education.	15

Home Office

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
£			
Budget Cover Transfers			
(Section A) Public Safety Group (PSG) - Transfer from Ministry of Justice (MOJ) for Joint Combatting Drugs Unit	176,000		
(Section A) Public Safety Group (PSG) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UK Integrated Security Fund (UKISF): Cyber and Tech	180,000		
(Section A) Public Safety Group (PSG) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UK Integrated Security Fund (UKISF): International State Threats	400,000		
(Section A) Public Safety Group (PSG) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UK Integrated Security Fund (UKISF): Serious and Organised Crime	2,881,000		
(Section A) Public Safety Group (PSG) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UK Integrated Security Fund (UKISF): Western Balkans	564,000		
(Section A) Public Safety Group (PSG) - Transfer from Department for Culture, Media and Sport (DCMS) for Major Events: Recovering costs for Champions League Final and Euro 2024	1,947,000		
(Section A) Public Safety Group (PSG) - Transfer from Department for Science, Innovation and Technology (DSIT) for Shared Rural Network	2,700,000		
(Section A) Public Safety Group (PSG) - Transfer to Ministry of Justice (MOJ) for Controlling and Coercive Behaviours		-17,400,000	
(Section A) Public Safety Group (PSG) - Transfer to Scottish Government for Interpol GA		-180,000	
(Section A) Public Safety Group (PSG) - Transfer to Foreign, Commonwealth and Development Office (FCDO) for Modern Slavery		-146,000	
(Section A) Public Safety Group (PSG) - Transfer to Ministry of Justice (MOJ) for Nitrous Oxide Ban		-1,034,000	
(Section A) Public Safety Group (PSG) - Transfer to Ministry of Justice (MOJ) for Serious Violence Reduction Orders		-438,000	
(Section B) Homeland Security Group (HSG) - Transfer from Department for Transport (DFT) for Access Pass Holder Information Distribution System	3,300,000		
(Section B) Homeland Security Group (HSG) - Transfer from Security and Intelligence Agencies (SIA) for Anti-Money Laundering and Asset Recovery	300,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section B) Homeland Security Group (HSG) - Transfer from Security and Intelligence Agencies (SIA) for Data and Capabilities Team Funding	250,000		
(Section B) Homeland Security Group (HSG) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UK Integrated Security Fund (UKISF): Counter Terrorism	605,000		
(Section B) Homeland Security Group (HSG) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UK Integrated Security Fund (UKISF): Cyber and Tech	818,000		
(Section B) Homeland Security Group (HSG) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UK Integrated Security Fund (UKISF): International State Threats	732,000		
(Section B) Homeland Security Group (HSG) - Transfer to Ministry of Defence (MOD) for Domestic Nuclear Security		-508,000	
(Section B) Homeland Security Group (HSG) - Transfer to Security and Intelligence Agencies (SIA) for National Technical Assistance Centre (NTAC)		-4,321,000	
(Section B) Homeland Security Group (HSG) - Transfer to Department for Energy Security and Net Zero (DESNZ) for Nuclear Forensics Library		-200,000	
(Section C) Migration & Borders Group (M&BG) - Transfer to Ministry of Justice (MOJ) for Illegal Migration Act (IMA)		-17,441,000	
(Section C) Migration & Borders Group (M&BG) - Transfer to Ministry of Justice (MOJ) for Nationality & Borders Act (NABA)		-900,000	
(Section D) Border Security Command (BSC) - Transfer to Foreign, Commonwealth and Development Office (FCDO) for Irregular Migration and Returns Fund (IMRF)		-9,964,000	
(Section D) Border Security Command (BSC) - Transfer to National Crime Agency (NCA) for Irregular Migration and Returns Fund (IMRF)		-7,003,000	
(Section D) Border Security Command (BSC) - Transfer to National Crime Agency (NCA) for Organised Immigration Crime		-30,004,000	
(Section E) Strategic Operations for Illegal Migration (SOIM) - Transfer from National Crime Agency (NCA) for Pendelbury Green Reimbursing Staff Costs	38,000		
(Section E) Strategic Operations for Illegal Migration (SOIM) - Transfer to Ministry of Justice (MOJ) for Property Service Transfer		-140,000	
(Section E) Strategic Operations for Illegal Migration (SOIM) - Transfer to Cabinet Office for Reimbursing Staff Costs		-65,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section F) Customer Services Group (CSG) - Transfer to Department of Health and Social Care (DHSC) for Immigration Health Surcharge		-732,150,000	
(Section F) Customer Services Group (CSG) - Transfer to Northern Ireland Executive for Immigration Health Surcharge		-36,512,000	
(Section F) Customer Services Group (CSG) - Transfer to Scottish Government for Immigration Health Surcharge		-86,339,000	
(Section F) Customer Services Group (CSG) - Transfer to Welsh Government for Immigration Health Surcharge		-52,252,000	
(Section G) Asylum Support, Resettlement and Accommodation (ASRA) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for Afghanistan Resettlement Schemes	5,000,000		
(Section G) Asylum Support, Resettlement and Accommodation (ASRA) - Transfer from Northern Ireland Executive for Full Dispersal Asylum Grant	578,000		
(Section G) Asylum Support, Resettlement and Accommodation (ASRA) - Transfer to Ministry of Defence (MOD) for Afghanistan Resettlement Schemes		-4,000,000	
(Section G) Asylum Support, Resettlement and Accommodation (ASRA) - Transfer to Northern Ireland Executive for Afghanistan Resettlement Scheme		-2,481,000	
(Section G) Asylum Support, Resettlement and Accommodation (ASRA) - Transfer to Department of Health and Social Care (DHSC) for Full Dispersal Asylum Grant		-2,195,000	
(Section G) Asylum Support, Resettlement and Accommodation (ASRA) - Transfer to Department of Health and Social Care (DHSC) for Healthcare for Detainees		-2,492,000	
(Section G) Asylum Support, Resettlement and Accommodation (ASRA) - Transfer to Northern Ireland Executive Refugee Integration Funding		-1,275,000	
(Section G) Asylum Support, Resettlement and Accommodation (ASRA) - Transfer to Northern Ireland Executive for Asylum and Resettlement Funding		-300,000	
(Section G) Asylum Support, Resettlement and Accommodation (ASRA) - Transfer to Ministry of Justice (MOJ) for Asylum Backlogs		-35,800,000	
(Section G) Asylum Support, Resettlement and Accommodation (ASRA) - Transfer to Ministry of Justice (MOJ) for Maximising First Tier Immigration and Asylum Chamber Capacity		-3,285,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section G) Asylum Support, Resettlement and Accommodation (ASRA) - Transfer to Department of Health and Social Care (DHSC) for Initial Health Assessment Pilot		-400,000	
(Section H) Border Force - Transfer from HM Revenue and Customs (HMRC) for Tobacco Strategy	350,000		
(Section H) Border Force - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UK Integrated Security Fund (UKISF): Economic Deterrence Initiative	27,000		
(Section H) Border Force - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UK Integrated Security Fund (UKISF): Joint Maritime Security Centre	426,000		
(Section I) Immigration Enforcement - Transfer to Ministry of Justice (MOJ) for Property Service Transfer		-900,000	
(Section I) Immigration Enforcement - Transfer to Department of Health and Social Care (DHSC) for Immigration Removal Centres		-2,356,000	
(Section J) Corporate & Delivery (C&D) - Transfer from National Crime Agency (NCA) for Return of estimate IFRS16 risk	19,799,000		
(Section J) Corporate & Delivery (C&D) - Transfer to Cabinet Office for Civil Service Live		-88,000	
(Section J) Corporate & Delivery (C&D) - Transfer to Ministry of Justice (MOJ) for Property Service Transfer		-976,000	
(Section J) Corporate & Delivery (C&D) - Rounding for Budget Cover Transfers	1,000		
(Section K) Digital, Data and Technology (DDAT) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UK Integrated Security Fund (UKISF): Cyber and Tech	60,000		
(Section K) Digital, Data and Technology (DDAT) - Transfer from Department for Work and Pensions (DWP) for Fraud Prevention Fund Home Office Abroad Fund	1,700,000		
(Section L) Science, Technology, Analysis & Research (STAR) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UK Integrated Security Fund (UKISF): Eastern Europe and Central Asia Department	862,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section L) Science, Technology, Analysis & Research (STAR) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UK Integrated Security Fund (UKISF): Overseas Territories	1,282,000		
(Section L) Science, Technology, Analysis & Research (STAR) - Transfer from Ministry of Housing, Communities and Local Government (MHCLG) for Shared Outcomes Fund (SOF): Refugees Integration Outcomes	146,000		
Departmental Unallocated Provision (DUP) - Transfer to National Crime Agency (NCA) for Organised Immigration Command		-24,800,000	
Budget Exchange			
(Section G) Asylum Support, Resettlement and Accommodation (ASRA) - In-year underspend within the Afghanistan Resettlement Schemes		-57,000,000	
Budget Neutral Changes			
(Section A) Public Safety Group (PSG) - Internal Transfers	86,082,000	-33,765,000	
(Section B) Homeland Security Group (HSG) - Internal Transfers	13,691,000	-6,348,000	
(Section C) Migration and Borders Group (MBG) - Internal Transfers	15,007,000	-281,233,000	
(Section D) Border Security Command (BSC) - Internal Transfers	66,527,000	-5,072,000	
(Section E) Strategic Operations for Illegal Migration (SOIM) - Internal Transfers		-101,000,000	
(Section F) Customer Services Group (CSG) - Internal Transfers	45,493,000	-17,635,000	
(Section G) Asylum, Support, Resettlement & Accommodation (ASRA) - Internal Transfers	22,266,000	-9,598,000	
(Section H) Border Force (BF) - Internal Transfers	268,574,000		
(Section I) Immigration Enforcement (IE) - Internal Transfers	19,277,000	-38,000	
(Section J) Corporate and Delivery (C&D) - Internal Transfers	226,397,000	-24,384,000	
(Section K) Digital, Data and Technology (DDaT) - Internal Transfers	26,061,000	-3,854,000	
(Section L) Science, Technology, Analysis & Research (STAR) - Internal Transfers	14,453,000	-5,500,000	
(Section M) Strategy - Internal Transfers	2,430,000	-1,533,000	
(Section O) Communications - Internal Transfers	1,000,000		
(Section P) Arm's Length Bodies (ALBs) - Internal Transfers	5,000,000		
Departmental Unallocated Provision (DUP) - Internal Transfers	14,342,000	-336,640,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Regime Changes			
(Section A) Public Safety Group (PSG) - Funding for Anti-Social Behaviour Action Plan	96,500,000		
(Section A) Public Safety Group (PSG) - Funding for Illegal Migration Act (IMA)	7,820,000		
(Section A) Public Safety Group (PSG) - Funding for Police Productivity and Technology	47,500,000		
(Section A) Public Safety Group (PSG) - Switches for Major Law Enforcement and National Police Led Programmes		-176,670,000	
(Section B) Homeland Security Group (HSG) - Funding for Economic Crime Levy	79,000,000		
(Section B) Homeland Security Group (HSG) - Funding for Illegal Migration Act (IMA)	1,145,000		
(Section B) Homeland Security Group (HSG) - Funding for Places of Worship	3,000,000		
(Section B) Homeland Security Group (HSG) - Funding for Protective Security	31,000,000		
(Section B) Homeland Security Group (HSG) - Funding for Tackling Irregular Migration (TIM)	500,000		
(Section B) Homeland Security Group (HSG) - Switches for Counter Terrorism and Cyber Security		-17,050,000	
(Section B) Homeland Security Group (HSG) - Switches for Economic Crime Levy		-17,671,000	
(Section C) Migration and Borders Group (M&BG) - Funding for Illegal Migration Act (IMA)	68,600,000		
(Section C) Migration and Borders Group (M&BG) - Switches for Illegal Migration Act (IMA)/Tackling Irregular Migration (TIM)		-26,858,000	
(Section C) Migration and Borders Group (M&BG) - Switches for Migration and Borders Systems Transformation		-135,882,000	
(Section C) Migration and Borders Group (M&BG) - Funding for Tackling Irregular Migration (TIM)	115,504,000		
(Section C) Migration and Borders Group (M&BG) - Funding for Asylum Returns Transformation	4,000,000		
(Section D) Border Security Command - Funding for Illegal Migration Act (IMA)	75,000,000		
(Section D) Border Security Command - Switches for Illegal Migration Act (IMA)/Tackling Irregular Migration (TIM)		-35,830,000	
(Section E) Strategic Operations for Illegal Migration - Funding for Illegal Migration Act (IMA)	6,500,000		
(Section E) Strategic Operations for Illegal Migration - Funding for Tackling Irregular Migration (TIM)	11,488,000		
(Section F) Customer Services Group (CSG) - Funding for Illegal Migration Act (IMA)	97,789,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section F) Customer Services Group (CSG) - Switches for Illegal Migration Act (IMA)/Tackling Irregular Migration (TIM)		-24,000,000	
(Section F) Customer Services Group (CSG) - Switches for Migration and Borders Systems Transformation		-48,644,000	
(Section F) Customer Services Group (CSG) - Funding for Asylum Returns Transformation	3,657,000		
(Section G) Asylum, Support, Resettlement & Accommodation (ASRA) - Funding for Afghanistan Resettlement Schemes	278,112,000		
(Section G) Asylum, Support, Resettlement & Accommodation (ASRA) - Funding for Asylum Support	2,500,000,000		
(Section G) Asylum, Support, Resettlement & Accommodation (ASRA) - Funding for Illegal Migration Act (IMA)	142,150,000		
(Section G) Asylum, Support, Resettlement & Accommodation (ASRA) - Funding for Asylum Returns Transformation	38,011,000		
(Section G) Asylum Support, Resettlement and Accommodation (ASRA) - Surrender of in-year underspend within the asylum support system		-194,000,000	
(Section H) Border Force - Switches for Illegal Migration Act (IMA)/Tackling Irregular Migration (TIM)		-27,300,000	
(Section H) Border Force - Switches for Migration and Borders Systems Transformation		-48,960,000	
(Section H) Border Force - Funding for Tackling Irregular Migration (TIM)	452,655,000		
(Section I) Immigration Enforcement (IE) - Funding for Illegal Migration Act (IMA)	105,400,000		
(Section I) Immigration Enforcement (IE) - Switches for Illegal Migration Act (IMA)/Tackling Irregular Migration (TIM)		-146,500,000	
(Section I) Immigration Enforcement (IE) - Funding for Tackling Irregular Migration (TIM)	285,300,000		
(Section I) Immigration Enforcement (IE) - Funding for Asylum Returns Transformation	81,936,000		
(Section J) Corporate and Delivery (C&D) - Home Office Savings		-6,242,000	
(Section J) Corporate and Delivery (C&D) - Funding for Illegal Migration Act (IMA)	46,350,000		
(Section J) Corporate and Delivery (C&D) - Switches for Illegal Migration Act (IMA)/Tackling Irregular Migration (TIM)		-46,880,000	
(Section J) Corporate and Delivery (C&D) - Switches for Year End adjustment and HO wide transformation/programmes		-61,780,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section J) Corporate and Delivery (C&D) - Asylum Returns Transformation		-127,604,000	
(Section J) Corporate and Delivery (C&D) - Cash Forecasting Penalty		-436,000	
(Section L) Science, Technology, Analysis & Research (STAR) - Funding for Illegal Migration Act (IMA)	2,720,000		
(Section L) Science, Technology, Analysis & Research (STAR) - Switches for Illegal Migration Act (IMA)/Tackling Irregular Migration (TIM)		-1,025,000	
(Section L) Science, Technology, Analysis & Research (STAR) - Resource DEL and Capital DEL Switches		-3,950,000	
(Section -) Departmental Unallocated Provision (DUP) - Home Office Savings		-78,671,000	
(Section -) Departmental Unallocated Provision (DUP) - Funding for illegal Migration Act (IMA)	206,526,000		
(Section -) Departmental Unallocated Provision (DUP) - Funding for Organised Immigration Command	24,800,000		
(Section -) Departmental Unallocated Provision (DUP) - Tackling Irregular Migration (TIM)		-446,000	
Total change in Resource DEL (voted)	5,684,685,000	-3,188,344,000	2,496,341,000
AME Expenditure Changes			
(Section Q) Public Safety Group (PSG) - Pensions Reduction for the Police Force, Fire and Rescue Services		-276,815,000	
(Section R) Asylum, Support, Resettlement & Accommodation (ASRA) - Asylum Support & Afghanistan Resettlement Provision	100,440,000		
Total change in Resource AME (voted)	100,440,000	-276,815,000	-176,375,000
Budget Cover Transfers (BCTs)			
(Section A) Public Safety Group (PSG) - Transfer from Ministry of Defence (MOD) for Croquet Valley Electrification	1,122,000		
(Section A) Public Safety Group (PSG) - Transfer from Ministry of Justice (MOJ) for Multi-Agency Public Protection System (MAPPS)	2,000,000		
(Section A) Public Safety Group (PSG) - Transfer from Department for Science, Innovation & Technology (DSIT) for Shared Rural Network	16,800,000		
(Section B) Homeland Security Group (HSG) - Transfer to Ministry of Defence (MOD) for Domestic Nuclear Security		-3,459,000	
(Section B) Homeland Security Group (HSG) - Transfer to HM Revenue and Customs (HMRC) for National Technical Assistance Centre (NTAC)		-654,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section B) Homeland Security Group (HSG) - Transfer to Security and Intelligence Agencies (SIA) for National Technical Assistance Centre (NTAC)		-1,551,000	
(Section C) Migration & Borders Group (M&BG) - Transfer to Department for Transport (DFT) for Entry and Exit Systems		-1,500,000	
(Section C) Migration & Borders Group (M&BG) - Transfer to Ministry of Justice (MOJ) for Illegal Migration Act (IMA)		-1,400,000	
(Section H) Border Force - Transfer from HM Revenue and Customs (HMRC) for Tobacco Strategy	9,980,000		
(Section J) Corporate & Delivery (C&D) - Transfer from Ministry of Housing, Communities and Local Government (MHCLG) for Sale of Building	1,082,000		
(Section L) Science, Technology, Analysis & Research (STAR) - Transfer from Ministry of Housing, Communities and Local Government (MHCLG) for Shared Outcomes Fund (SOF): Refugees Integration Outcomes	122,000		
(Section L) Science, Technology, Analysis & Research (STAR) - Transfer from Cabinet Office for Machine Learning Work Project	83,000		
Budget Exchange (BX)			
(Section J) Corporate & Delivery (C&D) - Departmental in-year capital underspend		-99,000,000	
Budget Neutral Changes			
(Section A) Public Safety Group (PSG) - Internal Transfers		-200,000	
(Section B) Homeland Security Group (HSG) - Internal Transfers	26,671,000	-8,426,000	
(Section C) Migration and Borders Group (M&BG) - Internal Transfers	2,954,000	-2,500,000	
(Section D) Border Security Command (BSC) - Internal Transfers	2,300,000	-15,307,000	
(Section F) - Customer Services Group (CSG) - Internal Transfers	200,000	-2,954,000	
(Section H) Border Force (BF) - Internal Transfers	1,050,000	-5,657,000	
(Section I) Immigration Enforcement (IE) - Internal Transfers		-8,299,000	
(Section J) Corporate and Delivery (C&D) - Internal Transfers	108,656,000	-98,688,000	
(Section M) Strategy - Internal Transfers	200,000		
Budget Regime Changes			
(Section A) Public Safety Group (PSG) - Switches for Major Law Enforcement and National Police Led Programmes	176,670,000		

	£		
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section B) Homeland Security Group (HSG) - Switches for Counter Terrorism and Cyber Security	17,050,000		
(Section B) Homeland Security Group (HSG) - Switch for Economic Crime Levy	17,671,000		
(Section C) Migration and Borders Group (M&BG) - Switches for Illegal Migration Act (IMA)/Tackling Irregular Migration (TIM)	26,858,000		
(Section C) Migration and Borders Group (M&BG) - Switches for Migration and Borders Systems Transformation	135,882,000		
(Section D) Border Security Command - Switches for Illegal Migration Act (IMA)/Tackling Irregular Migration (TIM)	35,830,000		
(Section F) - Customer Services Group (CSG) - Switches for Illegal Migration Act (IMA)/Tackling Irregular Migration (TIM)	24,000,000		
(Section F) Customer Services Group (CSG) - Switches for Migration and Borders Systems Transformation	48,644,000		
(Section H) Border Force - Switches for Illegal Migration Act (IMA)/Tackling Irregular Migration (TIM)	27,300,000		
(Section H) Border Force - Switches for Migration and Borders Systems Transformation	48,960,000		
(Section I) Immigration Enforcement (IE) - Switches for Illegal Migration Act (IMA)/Tackling Irregular Migration (TIM)	146,500,000		
(Section J) Corporate and Delivery (C&D) - Switches for Illegal Migration Act (IMA)/Tackling Irregular Migration (TIM)	46,880,000		
(Section J) Corporate and Delivery (C&D) - Switches for Year End adjustment and HO wide transformation/programmes	61,780,000		
(Section L) Science, Technology, Analysis & Research (STAR) - Switches for Illegal Migration Act(IMA)/Tackling Irregular Migration (TIM)	1,025,000		
(Section L) Science, Technology, Analysis & Research (STAR) - Switches for Science, Innovation, Technology and Data & Insight	3,950,000		
Total change in Capital DEL (voted)	992,220,000	-249,595,000	742,625,000
AME Expenditure Changes			
(Section R) Corporate and Delivery - Croydon Estates Dilapidation Costs: IFRS 16	60,000,000		
Total change in Capital AME (voted)	60,000,000		60,000,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above and movements in working capital	1,620,000,000		
Total change in Net Cash Requirement	1,620,000,000		1,620,000,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	2,496,341,000	-	2,496,341,000	
Capital	742,625,000	-	742,625,000	
Annually Managed Expenditure				
Resource	-176,375,000	-	-176,375,000	
Capital	60,000,000	-	60,000,000	
Total Net Budget				
Resource	2,319,966,000	-	2,319,966,000	
Capital	802,625,000	-	802,625,000	
Non-Budget Expenditure		-		
Net Cash Requirement	1,620,000,000			

Supplementary 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.

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.

*Sales at events.

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.

PART II: CHANGES PROPOSED

	£'000											
	Net Resources						Net Capital					
	Present		Changes		Revised		Present		Changes		Revised	
Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	
1	2	3	4	5	6	7	8	9	8	9	9	
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Public Safety Group	49,647	12,039,858	-	17,117	49,647	12,056,975	135,076	196,392	331,468			
B Homeland Security Group	52,759	1,092,599	5,000	83,243	57,759	1,175,842	172,078	29,661	201,739			
C Migration and Borders Group	35,493	712,680	6,422	-265,625	41,915	447,055	37,150	160,294	197,444			
D Border Security Command	-	-	14,011	41,188	14,011	41,188	-	21,423	21,423			
E Strategic Operations for Illegal Migration	-	101,000	-	-83,179	-	17,821	-	-	-			
F Customer Services (Visas & Passports)	-	-3,365,541	-	-850,925	-	-4,216,466	48,063	69,890	117,953			
G Asylum Support, Resettlement and Accommodation	-	1,982,549	-	2,673,291	-	4,655,840	29,637	-	29,637			
H Border Force	-	666,237	-	645,092	-	1,311,329	98,343	83,033	181,376			
I Immigration Enforcement	-	474,049	-	341,254	-	815,303	21,598	138,201	159,799			
J Corporate and Delivery	128,719	1,074,269	54,103	-29,614	182,822	1,044,655	254,257	49,083	303,340			
K Digital, Data and Technology	40,588	518,016	-3,550	27,517	37,038	545,533	72,520	-	72,520			
L Science, Technology, Analysis and Research	14,381	16,756	1,123	7,865	15,504	24,621	35,763	5,180	40,943			
M Strategy	19,320	62,542	-	897	19,320	63,439	2,475	200	2,675			
O Communications	12,688	-	-	1,000	12,688	1,000	-	-	-			
P Arm's Length Bodies (Net)	-	121,420	-	5,000	-	126,420	13,444	-	13,444			
Departmental Unallocated Provision	-	194,889	-	-194,889	-	-	10,732	-10,732	-			
Total voted DEL	353,595	15,691,323	77,109	2,419,232	430,704	18,110,555	931,136	742,625	1,673,761			
Total DEL			77,109	2,419,232				742,625				
Annually Managed Expenditure (AME)												
Voted expenditure												
Q Police and Fire Superannuation	-	2,717,720	-	-276,815	-	2,440,905	-	-	-			
R AME Charges	-	-	-	100,440	-	100,440	-	60,000	60,000			
Total voted AME	-	2,717,720	-	-176,375	-	2,541,345	-	60,000	60,000			
Total AME			-	-176,375				60,000				
Voted expenditure			77,109	2,242,857				802,625				
Non-voted expenditure			-	-				-				
Total for Estimate			77,109	2,242,857				802,625				

PART II: CHANGES PROPOSED

	£'000	
Present Plans	Changes	Revised Plans
20,880,000	1,620,000	22,500,000
Net Cash Requirement		

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans									
	Resources						Total		Capital	
	Administration			Programme			Net	Net	Income	Net
	Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7	8	9	10	
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Public Safety Group	51,972	-2,325	49,647	12,056,975	-	12,056,975	12,106,622	331,468	-	331,468
B Homeland Security Group	57,759	-	57,759	1,432,642	-256,800	1,175,842	1,233,601	201,739	-	201,739
C Migration and Borders Group	41,915	-	41,915	448,055	-1,000	447,055	488,970	197,444	-	197,444
D Border Security Command	14,011	-	14,011	41,188	-	41,188	55,199	21,423	-	21,423
E Strategic Operations for Illegal Migration	-	-	-	17,821	-	17,821	17,821	-	-	-
F Customer Services (Visas & Passports)	-	-	-	1,931,320	-6,147,786	-4,216,466	-4,216,466	117,953	-	117,953
G Asylum Support, Resettlement and Accommodation	-	-	-	4,655,840	-	4,655,840	4,655,840	29,637	-	29,637
H Border Force	-	-	-	1,340,114	-28,785	1,311,329	1,311,329	181,376	-	181,376
I Immigration Enforcement	-	-	-	830,103	-14,800	815,303	815,303	159,799	-	159,799
J Corporate and Delivery	184,211	-1,389	182,822	1,045,610	-955	1,044,655	1,227,477	303,340	-	303,340
K Digital, Data and Technology	39,356	-2,318	37,038	702,391	-156,858	545,533	582,571	72,520	-	72,520
L Science, Technology, Analysis and Research	15,504	-	15,504	58,433	-33,812	24,621	40,125	40,943	-	40,943
M Strategy	19,320	-	19,320	64,639	-1,200	63,439	82,759	2,675	-	2,675
N Legal Advisors	12,131	-	12,131	-	-	-	12,131	-	-	-
O Communications	12,688	-	12,688	1,000	-	1,000	13,688	-	-	-
P Arm's Length Bodies (Net)	-	-	-	126,420	-	126,420	126,420	13,444	-	13,444
<i>Departmental Unallocated Provision</i>	-	-	-	-	-	-	-	-	-	-
Total voted DEL	448,867	-6,032	442,835	24,752,551	-6,641,996	18,110,555	18,553,390	1,673,761	-	1,673,761
Total DEL	448,867	-6,032	442,835	24,752,551	-6,641,996	18,110,555	18,553,390	1,673,761	-	1,673,761
Annually Managed Expenditure (AME)										
Voted expenditure										
Q Police and Fire Superannuation	-	-	-	2,440,905	-	2,440,905	2,440,905	-	-	-
R AME Charges	-	-	-	100,440	-	100,440	100,440	60,000	-	60,000
Total voted AME	-	-	-	2,541,345	-	2,541,345	2,541,345	60,000	-	60,000
Total AME	-	-	-	2,541,345	-	2,541,345	2,541,345	60,000	-	60,000

£'000

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

Revised Plans											
Resources											
Administration			Programme				Total			Capital	
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9	10	10	10
448,867	-6,032	442,835	27,293,896	-6,641,996	20,651,900	21,094,735	1,733,761	-	1,733,761	-	1,733,761
-	-	-	-	-	-	-	-	-	-	-	-
448,867	-6,032	442,835	27,293,896	-6,641,996	20,651,900	21,094,735	1,733,761	-	1,733,761	-	1,733,761
Voted expenditure											
Non-voted expenditure											
Total for Estimate											

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	18,774,769	2,319,966	21,094,735
Net Capital Requirement	931,136	802,625	1,733,761
Accruals to cash adjustments	1,174,095	-1,502,591	-328,496
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-134,864	-5,000	-139,864
Add cash grant-in-aid	123,458	-2,191	121,267
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-753,540	-	-753,540
New provisions and adjustments to previous provisions	-	-160,440	-160,440
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	1,939,041	-1,334,960	604,081
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	20,880,000	1,620,000	22,500,000

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

	£'000
	Revised Plans
Gross Administration Costs	448,867
<i>Less:</i>	
Administration DEL Income	-6,032
Net Administration Costs	442,835
Gross Programme Costs	27,512,739
<i>Less:</i>	
Programme DEL Income	-6,641,996
Programme AME Income	-
Non-budget income	-104,376
Net Programme Costs	20,766,367
Total Net Operating Costs	21,209,202
<i>Of which:</i>	
Resource DEL	18,553,390
Capital DEL	218,843
Resource AME	2,541,345
Capital AME	-
Non-budget	-104,376
<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	-218,843
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	104,376
Other adjustments	-
Total Resource Budget	21,094,735
<i>Of which:</i>	
Resource DEL	18,553,390
Resource AME	2,541,345
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	21,094,735

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A: Public Safety Group	
Taxation	-2,325
J: Corporate and Delivery	
EU Grants Received	-1,389
K: Digital, Data and Technology	
Sales of Goods and Services	-2,318
Total EU Grants Received	-1,389
Total Sales of Goods and Services	-2,318
Total Taxation	-2,325
Total Administration	-6,032
Programme	
B: Homeland Security Group	
Other Income	-14,800
Taxation	-242,000
C: Migration and Borders Group	
Other Income	-1,000
F: Customer Services (Visas & Passports)	
Sales of Goods and Services	-2,806,074
Other Income	-2,388,666
Taxation	-953,046
H: Border Force	
Other Income	-28,785
I: Immigration Enforcement	
Taxation	-14,800
J: Corporate and Delivery	
Other Income	-955
K: Digital, Data and Technology	
Sales of Goods and Services	-156,858
L: Science, Technology, Analysis and Research	
Sales of Goods and Services	-21,716
Other Income	-12,096
M: Strategy	
Other Income	-1,200
Total Sales of Goods and Services	-2,984,648
Total Other Income	-2,447,502
Total Taxation	-1,209,846
Total Programme	-6,641,996
Total Voted Resource DEL	-6,648,028
Total Voted Resource Income	-6,648,028

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-96,679	-96,679	-7,697	-7,697	-104,376	-104,376
Total	-96,679	-96,679	-7,697	-7,697	-104,376	-104,376

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Consular Premium	-96,679	-96,679	-7,697	-7,697	-104,376	-104,376
Total	-96,679	-96,679	-7,697	-7,697	-104,376	-104,376

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer: Sir Matthew Rycroft KCMG CBE

Additional Accounting Officers: Simon Ridley for Migrations & Borders Systems
Estimate Schedule Subheads C, D, E, F, H & I

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
Rachel Watson	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
P	College of Policing	35,534	4,030	34,564
P	Disclosure and Barring Service (DBS)	-	2,500	-3,073
P	Gangmasters Licensing Authority	6,695	349	5,543
P	Independent Police Complaints Commission	78,401	1,654	74,930
P	Office of the Immigration Services Commissioner	4,620	997	5,389
P	Security Industry Authority	1,170	3,914	3,914
Total		126,420	13,444	121,267

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
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The Home Office has entered into the following quantifiable contingent liabilities by offering guarantees, indemnities or by giving letters of comfort. None of these is a contingent liability within the meaning of IAS 37 since the likelihood of a transfer of economic benefit in settlement is too remote.

Non-statutory liabilities

Indemnity provided to British Airports Authority (BAA) in respect of damage or injury caused to third parties from Borders and Enforcement in their use of vehicles operating airside while transporting immigration officers between airside locations.	52,000
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Indemnity granted in relation to Cyclamen programme up to a maximum €10m. (Minute dated 17 July 2009). Revalued at GBP/EUR 0.84 16.01.25	8,414
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Grant Agreements with Telecommunications Providers	31,351
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National Security: Maritime Counter Terrorism Pilot Scheme Homeland Security Group / Home Office has recently commissioned development of two new emergency service maritime counter terrorism response capabilities. Having achieved 'proof of concept during FY24/25 we are now in a position to develop these capabilities further. Both of them are new capabilities for HMG, and therefore a form of indemnity is needed as a 'backstop' in the event of market failure regarding any realised financial liabilities. Such a backstop would create a new contingent liability for the Department / HMG.	32,000
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The following liabilities are judged to be unquantifiable:**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.
 - 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.

PART III: NOTE K - CONTINGENT LIABILITIES

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

iii) Dunkerque: Heartbeat building commenced Summer 2005. Heartbeat equipment and building operated by the Home Office in the juxtaposed control zone and commenced operation in Spring 2004.

iv) Ostend: Heartbeat shelters.

v) St. Malo: CO2 probes to be operated by French operators.

vi) Vlissingen: Heartbeat equipment and shelters.

vii) Zeebrugge: Two further Heartbeat buildings and one Passive Millimetric Wave Imager ISO container.

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).

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.

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.

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.

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
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Provision of Terrorism Prevention and Investigation Measures (TPIM) accommodation.

The Home Office have updated the previous TPIM accommodation procurement arrangement by amending the existing contract with HO accommodation provider, Mears, and approving the inclusion of an uncapped contingent liability within the new contract with Mears.

National Crime Agency

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

£			
£	Increases	Reductions	Total
£	Changes in budgets, non-budget voted provision and cash		
Budget Cover Transfers			
(Section A) HO Organised Immigration Crime (Reserves Agreed)	24,800,000		
(Section A) HO Organised Immigration Crime	30,004,000		
(Section A) HO Irregular Migration and Returns Fund	7,003,000		
(Section A) HO OIC Staff Costs		-38,000	
(Section A) FCDO ISF - Project Instinct	208,000		
(Section A) FCDO ISF - Cyber and Tech	3,098,000		
(Section A) FCDO ISF - Eastern Europe and Central Asia Directorate	267,000		
(Section A) FCDO ISF - South East Asia	65,000		
(Section A) SIA - NCA Investment in Analytical Effort		-279,000	
(Section A) HO - Return of estimated IFRS 16 risk		-19,799,000	
Budget Regime Changes			
(Section A) Organised Immigration Crime (Reserves Agreed) - RDEL to CDEL switch		-8,820,000	
Other Changes			
(Section A) Increase in Admin classification	2,300,000		
(Section A) Decrease in Programme classification		-2,300,000	
Reserve Claims			
(Section A) RDEL Non-Cash Depreciation (Ringfenced)	5,354,000		
Total change in Resource DEL (voted)	73,099,000	-31,236,000	41,863,000
Budget Regime Changes			
(Section A) Organised Immigration Crime (Reserves Agreed) - RDEL to CDEL switch	8,820,000		
Reserve Claims			
New Lease - Westfield Car Park	9,507,000		
Total change in Capital DEL (voted)	18,327,000		18,327,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.	127,801,000		
Total change in Net Cash Requirement	127,801,000		127,801,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	41,863,000	-	41,863,000	
Capital	18,327,000	-	18,327,000	
Annually Managed Expenditure				
Resource	-	-	-	
Capital	-	-	-	
Total Net Budget				
Resource	41,863,000	-	41,863,000	
Capital	18,327,000	-	18,327,000	
Non-Budget Expenditure		-		
Net Cash Requirement	127,801,000			

Supplementary 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 II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A National Crime Agency	38,412	627,526	2,300	39,563	40,712	667,089	108,971	18,327	127,298
Total voted DEL	38,412	627,526	2,300	39,563	40,712	667,089	108,971	18,327	127,298
Total DEL			2,300	39,563			18,327		
Voted expenditure			2,300	39,563			18,327		
Non-voted expenditure			-	-			-		
Total for Estimate			2,300	39,563			18,327		

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	797,280	127,801	925,081

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans									
	Resources					Total		Capital		
	Administration		Programme			Net	7	Gross	Income	Net
	Gross	Income	Net	Gross	Income					
1	2	3	4	5	6					
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A National Crime Agency	41,482	-770	40,712	917,485	-250,396	667,089	707,801	209,050	-81,752	127,298
Total voted DEL	41,482	-770	40,712	917,485	-250,396	667,089	707,801	209,050	-81,752	127,298
Total DEL	41,482	-770	40,712	917,485	-250,396	667,089	707,801	209,050	-81,752	127,298
Annually Managed Expenditure (AME)										
Voted expenditure										
B National Crime Agency AME	-	-	-	50,000	-	50,000	50,000	500	-	500
Total voted AME	-	-	-	50,000	-	50,000	50,000	500	-	500
Total AME	-	-	-	50,000	-	50,000	50,000	500	-	500
Voted expenditure	41,482	-770	40,712	967,485	-250,396	717,089	757,801	209,550	-81,752	127,798
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-
Total for Estimate	41,482	-770	40,712	967,485	-250,396	717,089	757,801	209,550	-81,752	127,798

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	715,938	41,863	757,801
Net Capital Requirement	109,471	18,327	127,798
Accruals to cash adjustments	-28,129	67,611	39,482
<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	-5,354	-116,719
New provisions and adjustments to previous provisions	-50,500	-	-50,500
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-164	-	-164
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	133,900	72,965	206,865
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	797,280	127,801	925,081

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

	£'000
	Revised Plans
Gross Administration Costs	41,482
<i>Less:</i>	
Administration DEL Income	-770
Net Administration Costs	40,712
Gross Programme Costs	967,485
<i>Less:</i>	
Programme DEL Income	-332,148
Programme AME Income	-
Non-budget income	-
Net Programme Costs	635,337
Total Net Operating Costs	676,049
<i>Of which:</i>	
Resource DEL	707,801
Capital DEL	-81,752
Resource AME	50,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	81,752
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	757,801
<i>Of which:</i>	
Resource DEL	707,801
Resource AME	50,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	757,801

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A: National Crime Agency	
Sales of Goods and Services	-770
Total Sales of Goods and Services	-770
Total Administration	-770
Programme	
A: National Crime Agency	
Sales of Goods and Services	-250,396
Total Sales of Goods and Services	-250,396
Total Programme	-250,396
Total Voted Resource DEL	-251,166
Total Voted Resource Income	-251,166
Voted Capital DEL	
Programme	
A: National Crime Agency	
Other Grants	-81,752
Total Other Grants	-81,752
Total Programme	-81,752
Total Voted Capital DEL	-81,752
Total Voted Capital Income	-81,752

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 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 with 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 subscription subject to exchange rate variation	3,000

Ministry of Justice

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
(Section A) Transfer to Cabinet Office for Civil Service Live - Admin.		-158,000	
(Sections A and C) Transfer from Cabinet Office for Infected Blood Compensation Authority Appeals Project - Admin.	984,000		
(Section A) Transfer to Cabinet Office for Special Adviser costs - Admin.		-46,000	
(Section B) Transfer from Cabinet Office for Prison Service (Office for Veterans' Affairs) - Programme.	50,000		
(Section A) Transfer to Crown Prosecution Service for Victims Act - Programme.		-2,503,000	
(Section A) Transfer from Department for Environment, Food and Rural Affairs for Packaging Waste (Data Reporting) (England) Regulations - Programme.	13,000		
(Section A) Transfer from Department for Environment, Food and Rural Affairs for Plates and Cutlery EPS (Environmental Protection) - Programme.	10,000		
(Section A) Transfer from Department for Environment, Food and Rural Affairs for Carrier, Broker, Dealer Reforms - Programme.	21,000		
(Section A) Transfer from Department for Education for Unregulated Provisions - Programme.	7,000		
(Section A) Transfer from Department for Education for Data Improvement Across Government - Admin.	60,000		
(Section A) Transfer from Department for Transport for Lasers Modern Transport Bill - Programme.	63,000		
(Section B) Transfer to Department of Health and Social Care for Naloxone Project (Substance Misuse) - Programme.		-205,000	
(Section B) Transfer from Department of Health and Social Care for HMPPS transfer NHS Offender Personality Disorder Pathway - Programme.	1,065,000		

(Section B) Transfer to Department of Health and Social Care for NHSE transfer NHS Offender Personality Disorder Pathway - Programme.	-434,000
(Section A) Transfer from Department of Health and Social Care for return of Shared Outcomes Fund: Better Outcomes through Linked Data (BOLD) programme funding to HMT - Admin.	130,000
(Section A) Transfer from Foreign, Commonwealth and Development Office for UK International Security Fund - Programme.	823,000
(Section A) Transfer from HM Revenue and Customs for Promoters of Tax Avoidance Scheme (POTAS) - Programme.	33,000
(Section A) Transfer from HM Revenue and Customs for Approving Business Trade - Programme.	25,000
(Section A) Transfer from Home Office for Controlling and Coercive Behaviour - Programme.	17,400,000
(Section A) Transfer from Home Office for Nitrous Oxide ban - Programme.	1,034,000
(Section A) Transfer from Home Office for Serious Violence Reduction Orders (SVROs) - Programme.	438,000
(Sections A, C, and D) Transfer from Home Office for Illegal Migration Act - Programme.	15,963,000
(Section A) Transfer from Home Office for Illegal Migration Act - Admin.	1,478,000
(Sections C and D) Transfer from Home Office for Clearance of asylum backlogs - Programme.	35,800,000
(Sections A and D) Transfer from Home Office for Maximising First Tier Immigration and Asylum Courts (FTIAC) capacity - Programme.	2,240,000
(Section A) Transfer from Home Office for Maximising First Tier Immigration and Asylum Courts (FTIAC) capacity - Admin.	1,045,000
(Section A) Transfer from Home Office for provision of Commercial Estate support - Programme.	2,015,000
(Section A) Transfer from Home Office for Nationality and Borders Act - Admin.	900,000
(Section B) Transfer to Home Office for Joint Combatting Drugs Unit (JCDU) funding - Programme.	-176,000

(Section B) Transfer from Ministry of Housing, Communities and Local Government for Creating Future Opportunities - Programme.	45,000,000	
(Section A and C) Transfer from Ministry of Housing, Communities and Local Government for Housing Dispute Policy Renters Rights - Programme.	1,587,000	
(Section B) Transfer to Ministry of Housing, Communities and Local Government for Prisoners Building Homes project - Programme.		-350,000
(Section C) Transfer to Scottish Government for Social Security and Child Support Scotland Devolution funding - Programme.		-1,670,000
Budget Neutral Changes		
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - funding for pension costs (SCAPE discount rate change).	31,000,000	-31,000,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - transfer of maintenance funding for the prison estate.	4,000,000	-4,000,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for Annual Drug Recovery Wing evaluation costs.	113,000	-113,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for Communications Prison resourcing team.	1,125,000	-1,125,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for Serious Further Offences.	257,000	-257,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for Medomsley Special Investigation.	775,000	-775,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding support for recruitment and resourcing staff in relation to Probation Workforce programme.	159,000	-159,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - funding towards delivery of Albanian Prisoner transfers project.	2,600,000	-2,600,000

(Section B to Section C) HM Prison and Probation Service to HM Courts and Tribunals Service - funding for Intense Supervision Court pilot.	141,000	-141,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - funding for pay award uplift impact.	39,175,000	-39,175,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - transfer of Physical Education funding/Lilleshall.	526,000	-526,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - funding for HMPPS Apprenticeship levy.	12,013,000	-12,013,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - transfer of funding for HMP Cookham Wood moving from Youth Custody Service to Adult Estate.	1,047,000	-1,047,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for embedded staff conducting data and analytical work.	13,607,000	-13,607,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for HMPPS 2025-26 brand campaign.	7,000,000	-7,000,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for Area Property Operations Managers.	160,000	-160,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for HMP Lowdham Grange wide-area network costs.	52,000	-52,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for HMP Lowdham Grange facilities management costs.	1,333,000	-1,333,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for facilities management of various expansion sites.	7,636,000	-7,636,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - provision of Innovation funding.	496,000	-496,000

(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - funding for depreciation.	35,985,000	-35,985,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - funding to incorporate additional track to the Reform Civil Case Management system.	265,000	-265,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - funding for Judicial Fees payments for Sitting-in/Observations transferred from Judicial Office.	1,432,000	-1,432,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - release of gated funding for Decommissioning and Legacy Risk Mitigation programme.	9,650,000	-9,650,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - funding for pension costs (SCAPE discount rate change).	7,784,000	-7,784,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - funding for pay award uplift impact.	28,950,000	-28,950,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - provision of out of scope work by HMCTS Reform for MoJ Policy team.	19,000	-19,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - transfer of Pathfinder funding.	1,288,000	-1,288,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - provision of Innovation funding.	122,000	-122,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - funding for staff and judicial pay inflation pressures.	4,800,000	-4,800,000
(Section C to Section A) HM Courts and Tribunals Service to Policy, Corporate Services and Associated Offices - return of non-ringfenced funding no longer required.	8,000,000	-8,000,000

(Section C to Section A) HM Courts and Tribunals Service to Policy, Corporate Services and Associated Offices - return of depreciation funding no longer required.	20,000,000	-20,000,000
(Section A to Section D) Policy, Corporate Services and Associated Offices to Legal Aid Agency - funding for pension costs (SCAPE discount rate change).	584,000	-584,000
(Section A to Section D) Policy, Corporate Services and Associated Offices to Legal Aid Agency - funding for pay award uplift impact.	634,000	-634,000
(Section D to Section A) Legal Aid Agency to Policy, Corporate Services and Associated Office - RDEL funding return in exchange for CDEL following advice that spend on privacy pods and booths are to be capitalised.	170,000	-170,000
(Section A to Section D) Policy, Corporate Services and Associated Offices to Legal Aid Agency - funding for additional in-year Legal Aid Fund spending.	52,758,000	-52,758,000
(Section D to Section A) Legal Aid Agency to Policy, Corporate Services and Associated Offices - RDEL funding return in exchange for CDEL for new tender verification software.	200,000	-200,000
(Section D to Section A) Legal Aid Agency to Policy, Corporate Services and Associated Offices - return of depreciation funding no longer required.	324,000	-324,000
(Section A to Section E) Policy, Corporate Services and Associated Offices to Criminal Injuries Compensation Authority - funding for notional audit fees.	150,000	-150,000
(Section A to Section E) Policy, Corporate Services and Associated Offices to Criminal Injuries Compensation Authority - funding for pension costs (SCAPE discount rate change).	165,000	-165,000
(Section A to Section E) Policy, Corporate Services and Associated Offices to Criminal Injuries Compensation Authority - funding for pay award uplift impact.	198,000	-198,000
(Section E to Section A) Criminal Injuries Compensation Authority to Policy, Corporate Services and Associated Offices - return of non-ringfenced funding no longer required.	20,000,000	-20,000,000
(Section F to Section A) Office of the Public Guardian to Policy, Corporate Services and Associated Offices - funding for Optical Character Recognition (OCR) Scanning implementation.	245,000	-245,000

(Section A to Section F) Policy, Corporate Services and Associated Offices to Office of the Public Guardian - funding for pension costs (SCAPE discount rate change).	428,000	-428,000
(Section A to Section F) Policy, Corporate Services and Associated Offices to Office of the Public Guardian - funding for audit fees.	100,000	-100,000
(Section A to Section F) Policy, Corporate Services and Associated Offices to Office of the Public Guardian - funding for depreciation.	720,000	-720,000
(Section A to Section G) Policy, Corporate Services and Associated Offices to Children and Family Court Advisory and Support Service - funding for pay award uplift impact.	2,379,000	-2,379,000
(Section A to Section H) Policy, Corporate Services and Associated Offices to Criminal Cases Review Commission - funding for review of DNA cases following Malkinson inquiry recommendation.	250,000	-250,000
(Section A to Section H) Policy, Corporate Services and Associated Offices to Criminal Cases Review Commission - funding for pay award uplift impact.	88,000	-88,000
(Section A to Section H) Policy, Corporate Services and Associated Offices to Criminal Cases Review Commission - provision of Innovation funding.	50,000	-50,000
(Section I to Section A) Judicial Appointments Commission to Policy, Corporate Services and Associated Offices - return of non-ringfenced funding no longer required.	400,000	-400,000
(Section A to Section I) Policy, Corporate Services and Associated Offices to Judicial Appointments Commission - funding for depreciation.	2,000	-2,000
(Section A to Section L) Policy, Corporate Services and Associated Offices to Parole Board - funding for pay award uplift impact.	133,000	-133,000
(Section A to Section L) Policy, Corporate Services and Associated Offices to Parole Board - funding for pension costs (SCAPE discount rate change).	237,000	-237,000
(Section A to Section L) Policy, Corporate Services and Associated Offices to Parole Board - funding for compensation costs.	500,000	-500,000
(Section L to Section A) Parole Board to Policy, Corporate Services and Associated Offices - return of depreciation funding no longer required.	110,000	-110,000

(Section A to Section M) Policy, Corporate Services and Associated Offices to Youth Justice Board - funding for pay award uplift impact.	83,000	-83,000
(Section A to Section M) Policy, Corporate Services and Associated Offices to Youth Justice Board - funding for pension costs (SCAPE discount rate change).	104,000	-104,000
(Section M to Section A) Youth Justice Board to Policy, Corporate Services and Associated Offices - return of depreciation funding no longer required.	250,000	-250,000
(Section M to Section A) Youth Justice Board to Policy, Corporate Services and Associated Offices - RDEL funding in exchange for CDEL following advice that spend on ICT work is to be capitalised.	558,000	-558,000
(Section A to Section O) Policy, Corporate Services and Associated Offices to Independent Monitoring Authority for the Citizens' Rights Agreements - funding for depreciation.	3,000	-3,000
(Section A to Section N) Policy, Corporate Services and Associated Offices to Gov Facility Services Limited - notional RDEL allocation.	1,000	-1,000
Cash Management Adjustments		
(Section A) Funding from HM Treasury in relation to the Cash Management Scheme - Admin.	87,000	
Other Changes		
(Section A) Capital DEL to Resource DEL funding switch - Programme.	695,000,000	
(Section A) Return of funding in relation to the Shared Outcomes Fund - BOLD Programme to HM Treasury - Admin.		-242,000
(Section Q) Increase in Higher Judiciary Judicial Salaries.		-938,000
(Section R) Decrease in CFER related to Legal Services Board and Office for Legal Complaints.		-59,000
Reserve Claims		
(Section B) Reserve funding in relation to Prison capacity (Operation Safeguard) - Programme.	19,000,000	
(Section A) Reserve funding in relation to Community Accommodation Services - Programme.	40,000,000	

(Section A) Reserve funding in relation to pension (SCAPE discount rate change) and pay settlement pressures - Programme.	80,000,000		
(Section A) Reserve funding in relation to demand pressures - Programme.	67,000,000		
(Section A) Reserve funding in relation to depreciation - Programme.	112,314,000		
Total change in Resource DEL (voted)	1,464,919,000	-330,115,000	1,134,804,000
Other Changes			
(Section Q) Increase in Higher Judiciary Judicial Salaries.	938,000		
(Section R) Decrease in CFER related to Legal Services Board and Office for Legal Complaints.	59,000		
Total change in Resource DEL (non-voted)	997,000		997,000
AME Expenditure Changes			
(Section S) Funding in relation to movement in provisions.	100,000,000		
Budget Neutral Changes			
(Section S to Section V) Movement in Provision.	53,000,000	-53,000,000	
(Section U to Section S) Movement in Provision.	23,500,000	-23,500,000	
(Section S to Section W) Movement in Provision.	120,000,000	-120,000,000	
(Section S to Section AD) Movement in Provision.	149,000	-149,000	
Total change in Resource AME (voted)	296,649,000	-196,649,000	100,000,000
Budget Cover Transfers			
(Section C) Transfer from Cabinet Office for Infected Blood Compensation Authority Appeals Project.	1,115,000		
(Section A) Transfer from Cabinet Office for Evaluation Task Force (ETF) Tackling drug misuse in Prisons.	230,000		
(Section C) Transfer from Home Office for Illegal Migration Act.	1,400,000		
(Section B) Transfer to Home Office for Multi-Agency Public Protection System (MAPPS).		-2,000,000	
(Section A) Transfer from Ministry of Housing, Communities and Local Government for overage relating to Hassockfield.	1,379,000		

(Section C) Transfer from Ministry of Housing, Communities and Local Government for Housing Dispute Policy Renters Rights.	3,300,000	
(Section A) Transfer to Ministry of Housing, Communities and Local Government for Shared Outcomes Fund: Better Outcomes through Linked Data (BOLD) programme.		-117,000
Budget Exchange		
(Section A) Increase in funding: Ringfenced funding profile change - Prison Expansion.	953,000,000	
(Section A) Increase in funding: Non-ringfenced funding profile change - Electronic Monitoring.	6,000,000	
Budget Neutral Changes		
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - transfer of maintenance funding for the prison estate.	16,000,000	-16,000,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - transfer of funding to MoJ Property for provision of catering equipment in prison establishments.	3,000,000	-3,000,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - transfer of ring-fenced Prison Estates Expansion funding to centre for reallocation to other priority spending.	219,000,000	-219,000,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - Community Accommodation Service bail applications digital development.	1,000,000	-1,000,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - funding transfer related to custodial maintenance.	1,600,000	-1,600,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - transfer of Pathfinder funding.	7,000	-7,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - funding for Decommissioning and Legacy Risk Mitigation programme.	6,410,000	-6,410,000

(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - provision of work by HMCTS Reform for MoJ Policy team.	72,000	-72,000
(Section C to Section A) HM Courts and Tribunals Service to Policy, Corporate Services and Associated Offices - funding for laptop and desktop devices refresh.	5,334,000	-5,334,000
(Section C to Section A) HM Courts and Tribunals Service to Policy, Corporate Services and Associated Offices - return of unused funding to the centre.	6,700,000	-6,700,000
(Section A to Section D) Policy, Corporate Services and Associated Offices to Legal Aid Agency - CDEL funding in exchange for return of RDEL following advice that spend on privacy pods and booths are to be capitalised.	170,000	-170,000
(Section A to Section D) Policy, Corporate Services and Associated Offices to Legal Aid Agency - CDEL funding in exchange for return of RDEL for new tender verification software.	200,000	-200,000
(Section A to Section H) Policy, Corporate Services and Associated Offices to Criminal Cases Review Commission - funding for works on Secure Room facility and Knowledge Platform project.	200,000	-200,000
(Section A to Section M) Policy, Corporate Services and Associated Offices to Youth Justice Board - CDEL funding in exchange for return of RDEL following advice that spend on ICT work is to be capitalised.	558,000	-558,000
(Section A to Section P) Policy, Corporate Services and Associated Offices to Oasis Restore Trust - notional CDEL allocation.	1,000	-1,000
(Section A to Section N) Policy, Corporate Services and Associated Offices to Gov Facility Services Limited - notional CDEL allocation.	1,000	-1,000
Other Changes		
(Section A) Capital DEL to Resource DEL funding switch.		-695,000,000
(Section B) Decrease in funding: return of ringfenced funding not required in the current year - Prison Expansion.		-69,000,000

(Section A) Decrease in funding: return of non-ringfenced funding not required in the current year.		-16,000,000	
Total change in Capital DEL (voted)	1,226,677,000	-1,042,370,000	184,307,000
AME Expenditure Changes			
Budget Neutral Changes			
(Section S to Section T) Movement in Provision.	1,000	-1,000	
(Section S to Section V) Movement in Provision.	1,000	-1,000	
(Section S to Section X) Movement in Provision.	1,000	-1,000	
(Section S to Section Z) Movement in Provision.	1,000	-1,000	
(Section S to Section AB) Movement in Provision.	1,000	-1,000	
(Section S to Section AE) Movement in Provision.	1,000	-1,000	
(Section S to Section AF) Movement in Provision.	1,000	-1,000	
(Section S to Section AG) Movement in Provision.	1,000	-1,000	
Other Changes			
(Section S) Token increase in CAME to enable Parliament to vote Supplementary Estimate.	1,000		
Total change in Capital AME (voted)	9,000	-8,000	1,000
Other Changes			
(Section AI) Funding for prior period adjustments.	100,000,000		
Total change in Non-Budget Expenditure	100,000,000		100,000,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.	1,107,257,000		
Total change in Net Cash Requirement	1,107,257,000		1,107,257,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,134,804,000	997,000	1,135,801,000
Capital	184,307,000	-	184,307,000
Annually Managed Expenditure			
Resource	100,000,000	-	100,000,000
Capital	1,000	-	1,000
Total Net Budget			
Resource	1,234,804,000	997,000	1,235,801,000
Capital	184,308,000	-	184,308,000
Non-Budget Expenditure	100,000,000		
Net Cash Requirement	1,107,257,000		

Supplementary 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.

Non-Budget Expenditure:Expenditure arising from:

* Prior period adjustments.

Ministry of Justice will account for this Estimate.

PART II: CHANGES PROPOSED

	£'000											
	Net Resources						Net Capital					
	Present		Changes		Revised		Present		Changes		Revised	
Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	
1	2	3	4	5	6	7	8	8	9	8	9	
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Policy, Corporate Services and Associated Offices	442,382	-48,073	58,613	815,933	500,995	767,860	-179,281	491,307	312,026			
B HM Prison and Probation Service	23,302	5,441,921	852	147,489	24,154	5,589,410	1,482,733	-308,400	1,174,333			
C HM Courts and Tribunals Service	23,653	2,337,237	412	55,085	24,065	2,392,322	192,566	270	192,836			
D Legal Aid Agency	16,094	2,151,904	278	72,173	16,372	2,224,077	25	370	395			
E Criminal Injuries Compensation Authority Agency	-528	182,781	150	-19,637	-378	163,144	1,306	-	1,306			
F Office of the Public Guardian	-	-11,717	100	903	100	-10,814	100	-	100			
G Children and Family Court Advisory and Support Service (ALB)(Net)	5,749	148,786	55	2,324	5,804	151,110	4,500	-	4,500			
H Criminal Cases Review Commission (ALB)(Net)	889	7,990	-61	449	828	8,439	217	200	417			
I Judicial Appointments Commission (ALB)(Net)	798	9,889	-	-398	798	9,491	-	-	-			
J Legal Services Board (ALB)(Net)	-	5,271	-	250	-	5,521	724	-	724			
K Office for Legal Complaints (ALB)(Net)	-	18,259	-	-309	-	17,950	461	-	461			
L Parole Board (ALB)(Net)	2,663	27,394	21	739	2,684	28,133	500	-	500			
M Youth Justice Board (ALB)(Net)	3,056	102,117	129	-750	3,185	101,367	600	558	1,158			
N Gov Facility Services Limited (ALB)(Net)	-	-	-	1	-	1	-	1	1			
O Independent Monitoring Authority for the Citizens' Rights Agreements (ALB)(Net)	2,878	2,853	-4	7	2,874	2,860	-	-	-			
P Oasis Restore Trust (ALB)(Net)	-	13,376	-	-	-	13,376	-	1	1			
Total voted DEL	520,936	10,389,988	60,545	1,074,259	581,481	11,464,247	1,504,451	184,307	1,688,758			
Non-voted expenditure												
Q Higher Judiciary Judicial Salaries	-	189,084	-	938	-	190,022	-	-	-			
R Office of Legal Complaints/Legal Services Board Consolidated Fund Extra Receipts (CFERs)	-	-23,530	-	59	-	-23,471	-	-	-			
Total non-voted DEL	-	165,554	-	997	-	166,551	-	-	-			
Total DEL	520,936	10,555,542	60,545	1,075,256	581,481	11,630,798	1,504,451	184,307	1,688,758			

PART II: CHANGES PROPOSED

	£'000													
	Net Resources						Net Capital							
	Present			Changes			Revised			Present		Changes		Revised
	Admin	Prog	2	Admin	Prog	4	Admin	5	6	7	8	9		
Annually Managed Expenditure (AME)														
Voted expenditure														
S Policy, Corporate Services and Associated Offices	-	482,099	-	-	-49,649	-	-	432,450	18,501	-7	18,494			
T HM Prison and Probation Service	-	47,000	-	-	-	-	-	47,000	-	1	1			
U HM Courts and Tribunals Service	-	72,000	-	-	-23,500	-	-	48,500	4,500	-	4,500			
V Legal Aid Agency	-	34,000	-	-	53,000	-	-	87,000	-	1	1			
W Criminal Injuries Compensation Authority Agency	-	48,680	-	-	120,000	-	-	168,680	1	-	1			
X Office of the Public Guardian	-	200	-	-	-	-	-	200	-	1	1			
Z Criminal Cases Review Commission (ALB)(Net)	-	300	-	-	-	-	-	300	-	1	1			
AB Legal Services Board (ALB)(Net)	-	1	-	-	-	-	-	1	-	1	1			
AD Parole Board (ALB)(Net)	-	1	-	-	149	-	-	150	-	-	-			
AE Youth Justice Board (ALB)(Net)	-	1	-	-	-	-	-	1	-	1	1			
AF Gov Facility Services Limited (ALB)(Net)	-	1	-	-	-	-	-	1	-	1	1			
AG Independent Monitoring Authority for the Citizens' Rights Agreements (ALB)(Net)	-	1	-	-	-	-	-	1	-	1	1			
Total voted AME	-	684,284	-	-	100,000	-	-	784,284	23,002	1	23,003			
Total AME			-	-	100,000					1				
Non-Budget Expenditure (NBE)														
Voted expenditure														
AI Prior period adjustments	-	-	-	-	100,000	-	-	100,000	-	-	-			
Total voted NBE	-	-	-	-	100,000	-	-	100,000	-	-	-			
Total NBE			-	-	100,000									
Voted expenditure			60,545		1,274,259						184,308			
Non-voted expenditure			-		997						-			
Total for Estimate			60,545		1,275,256						184,308			

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	11,935,786	1,107,257	13,043,043

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans									
	Resources					Capital				
	Administration		Programme			Total		Capital		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	10	
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Policy, Corporate Services and Associated Offices	531,980	-30,985	500,995	2,057,503	-1,289,643	767,860	1,268,855	322,534	-10,508	312,026
B HM Prison and Probation Service	24,180	-26	24,154	5,899,775	-310,365	5,589,410	5,613,564	1,174,333	-	1,174,333
C HM Courts and Tribunals Service	24,065	-	24,065	2,453,770	-61,448	2,392,322	2,416,387	192,836	-	192,836
D Legal Aid Agency	16,372	-	16,372	2,257,573	-33,496	2,224,077	2,240,449	395	-	395
E Criminal Injuries Compensation Authority Agency	1,405	-1,783	-378	180,970	-17,826	163,144	162,766	1,306	-	1,306
F Office of the Public Guardian	100	-	100	124,686	-135,500	-10,814	-10,714	100	-	100
G Children and Family Court Advisory and Support Service (ALB)(Net)	5,804	-	5,804	151,110	-	151,110	156,914	4,500	-	4,500
H Criminal Cases Review Commission (ALB)(Net)	828	-	828	8,439	-	8,439	9,267	417	-	417
I Judicial Appointments Commission (ALB)(Net)	798	-	798	9,491	-	9,491	10,289	-	-	-
J Legal Services Board (ALB)(Net)	-	-	-	5,521	-	5,521	5,521	724	-	724
K Office for Legal Complaints (ALB)(Net)	-	-	-	17,950	-	17,950	17,950	461	-	461
L Parole Board (ALB)(Net)	2,684	-	2,684	28,133	-	28,133	30,817	500	-	500
M Youth Justice Board (ALB)(Net)	3,185	-	3,185	101,367	-	101,367	104,552	1,158	-	1,158
N Gov Facility Services Limited (ALB)(Net)	-	-	-	1	-	1	1	1	-	1
O Independent Monitoring Authority for the Citizens' Rights Agreements (ALB)(Net)	2,874	-	2,874	2,860	-	2,860	5,734	-	-	-
P Oasis Restore Trust (ALB)(Net)	-	-	-	13,376	-	13,376	13,376	1	-	1
Total voted DEL	614,275	-32,794	581,481	13,312,525	-1,848,278	11,464,247	12,045,728	1,699,266	-10,508	1,688,758
Non-voted expenditure										
Q Higher Judiciary Judicial Salaries	-	-	-	190,022	-	190,022	190,022	-	-	-
R Office of Legal Complaints/Legal Services Board Consolidated Fund Extra Receipts	-	-	-	-	-23,471	-23,471	-23,471	-	-	-
Total non-voted DEL	-	-	-	190,022	-23,471	166,551	166,551	-	-	-
Total DEL	614,275	-32,794	581,481	13,502,547	-1,871,749	11,630,798	12,212,279	1,699,266	-10,508	1,688,758

£'000

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans																			
	Resources					Programme					Capital									
	Administration		Total			Income		Total			Income		Net							
	1	2	3	4	5	6	7	8	9	10	10	10								
Annually Managed Expenditure (AME)																				
Voted expenditure																				
S Policy, Corporate Services and Associated Offices	-	-	-	432,450	-	432,450	432,450	-	-	-	432,450	432,450	18,494	-	-	18,494	-	-	-	18,494
T HM Prison and Probation Service	-	-	-	47,000	-	47,000	47,000	-	-	-	47,000	47,000	1	-	-	1	-	-	-	1
U HM Courts and Tribunals Service	-	-	-	48,500	-	48,500	48,500	-	-	-	48,500	48,500	4,500	-	-	4,500	-	-	-	4,500
V Legal Aid Agency	-	-	-	87,000	-	87,000	87,000	-	-	-	87,000	87,000	1	-	-	1	-	-	-	1
W Criminal Injuries Compensation Authority Agency	-	-	-	168,680	-	168,680	168,680	-	-	-	168,680	168,680	1	-	-	1	-	-	-	1
X Office of the Public Guardian	-	-	-	200	-	200	200	-	-	-	200	200	1	-	-	1	-	-	-	1
Y Children and Family Court Advisory and Support Service (ALB)(Net)	-	-	-	26,000	-	26,000	26,000	-	-	-	26,000	26,000	300	-	-	300	-	-	-	300
Z Criminal Cases Review Commission (ALB)(Net)	-	-	-	300	-	300	300	-	-	-	300	300	1	-	-	1	-	-	-	1
AA Judicial Appointments Commission (ALB)(Net)	-	-	-	1	-	1	1	-	-	-	1	1	-	-	-	-	-	-	-	-
AB Legal Services Board (ALB)(Net)	-	-	-	1	-	1	1	-	-	-	1	1	1	-	-	1	-	-	-	1
AC Office for Legal Complaints (ALB)(Net)	-	-	-	1	-	1	1	-	-	-	1	1	-	-	-	-	-	-	-	-
AD Parole Board (ALB)(Net)	-	-	-	150	-	150	150	-	-	-	150	150	-	-	-	-	-	-	-	-
AE Youth Justice Board (ALB)(Net)	-	-	-	1	-	1	1	-	-	-	1	1	1	-	-	1	-	-	-	1
AF Gov Facility Services Limited (ALB)(Net)	-	-	-	1	-	1	1	-	-	-	1	1	1	-	-	1	-	-	-	1
AG Independent Monitoring Authority for the Citizens' Rights Agreements (ALB)(Net)	-	-	-	1	-	1	1	-	-	-	1	1	1	-	-	1	-	-	-	1
AH Oasis Restore Trust (ALB)(Net)	-	-	-	1	-	1	1	-	-	-	1	1	1	-	-	1	-	-	-	1
Total voted AME	-	-	-	810,287	-	810,287	810,287	-	-	-	810,287	810,287	23,304	-	-	23,304	-	-	-	23,304
Total AME	-	-	-	810,287	-	810,287	810,287	-	-	-	810,287	810,287	23,304	-	-	23,304	-	-	-	23,304
Non-Budget Expenditure (NBE)																				
Voted expenditure																				
AI Prior period adjustment	-	-	-	100,000	-	100,000	100,000	-	-	-	100,000	100,000	-	-	-	-	-	-	-	-
Total voted NBE	-	-	-	100,000	-	100,000	100,000	-	-	-	100,000	100,000	-	-	-	-	-	-	-	-
Total NBE	-	-	-	100,000	-	100,000	100,000	-	-	-	100,000	100,000	-	-	-	-	-	-	-	-

£'000

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

	Revised Plans											
	Resources					Capital						
	Administration		Programme			Total		Capital				
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9	10			
Voted expenditure	614,275	-32,794	581,481	14,222,812	-1,848,278	12,374,534	1,722,570	-10,508	1,712,062			
Non-voted expenditure	-	-	-	190,022	-23,471	166,551	-	-	-			
Total for Estimate	614,275	-32,794	581,481	14,412,834	-1,871,749	12,541,085	1,722,570	-10,508	1,712,062			

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	11,786,765	1,335,801	13,122,566
Net Capital Requirement	1,527,754	184,308	1,712,062
Accruals to cash adjustments	-1,213,179	-411,855	-1,625,034
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-385,579	-3,366	-388,945
Add cash grant-in-aid	350,671	4,027	354,698
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,528,290	-58,669	-1,586,959
New provisions and adjustments to previous provisions	-1,414,501	-136,347	-1,550,848
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-100,000	-100,000
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	450,000	-100,000	350,000
Use of provisions	1,314,520	-17,500	1,297,020
Removal of non-voted budget items	-165,554	-997	-166,551
<i>Of which:</i>			
Consolidated Fund Standing Services	-189,084	-938	-190,022
Other adjustments	23,530	-59	23,471
Net Cash Requirement	11,935,786	1,107,257	13,043,043

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

	£'000
	Revised Plans
Gross Administration Costs	614,236
<i>Less:</i>	
Administration DEL Income	-32,794
Net Administration Costs	581,442
Gross Programme Costs	14,312,873
<i>Less:</i>	
Programme DEL Income	-1,871,749
Programme AME Income	-
Non-budget income	-
Net Programme Costs	12,441,124
Total Net Operating Costs	13,022,566
<i>Of which:</i>	
Resource DEL	10,915,259
Capital DEL	-
Resource AME	2,107,307
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	13,022,566
<i>Of which:</i>	
Resource DEL	12,212,279
Resource AME	810,287
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	100,000
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	23,471
Other adjustments	-23,471
Total Resource (Estimate)	13,122,566

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Policy, Corporate Services and Associated Offices	
Sales of Goods and Services	-30,985
B HM Prison and Probation Service	
Sales of Goods and Services	-26
E Criminal Injuries Compensation Authority Agency	
Sales of Goods and Services	-1,783
Total Sales of Goods and Services	-32,794
Total Administration	-32,794
Programme	
A Policy, Corporate Services and Associated Offices	
Sales of Goods and Services	-901,043
Taxation	-388,600
B HM Prison and Probation Service	
Sales of Goods and Services	-310,365
C HM Courts and Tribunals Service	
Sales of Goods and Services	-61,448
D Legal Aid Agency	
Sales of Goods and Services	-33,496
E Criminal Injuries Compensation Authority Agency	
Sales of Goods and Services	-17,826
F Office of the Public Guardian	
Sales of Goods and Services	-135,500
Total Sales of Goods and Services	-1,459,678
Total Taxation	-388,600
Total Programme	-1,848,278
Total Voted Resource DEL	-1,881,072
Total Voted Resource Income	-1,881,072
Voted Capital DEL	
Programme	
A Policy, Corporate Services and Associated Offices	
Sales of Assets	-10,508
Total Sales of Assets	-10,508
Total Programme	-10,508
Total Voted Capital DEL	-10,508
Total Voted Capital Income	-10,508

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-23,530	-23,530	59	59	-23,471	-23,471
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-23,530	-23,530	59	59	-23,471	-23,471

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Legal Services Board and Office for Legal Complaints receipts surrendered by the Ministry of Justice under The Legal Services Act 2007.	-23,530	-23,530	59	59	-23,471	-23,471
Total	-23,530	-23,530	59	59	-23,471	-23,471

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Dame Antonia Romeo DCB

Executive Agency Accounting Officers:

Amy Rees for Subhead B, T

HM Prisons and Probation Service

Nick Goodwin for Subhead C, U

HM Courts and Tribunals Service

Jane Harbottle for Subhead D, V

Legal Aid Agency

Lynne Henderson for Subhead E, W

Criminal Injuries Compensation Authority

Amy Holmes for Subhead F, X

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

Craig Westwood

Legal Services Board

Paul McFadden

Office for Legal Complaints

Cecilia French

Parole Board for England and Wales

Stephanie Roberts-Bibby

Youth Justice Board for England and Wales

Neil Edmond

Gov Facility Services Limited

Miranda Biddle

Independent Monitoring Authority for Citizens' Rights Agreements

Clare Wilson

Oasis Restore Trust

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

				£'000
Section in Part II: Subhead	Body	Resources	Capital	Grant -in- aid
G	Children and Family Court Advisory and Support Service	156,914	4,500	156,814
H	Criminal Cases Review Commission	9,267	417	9,183
I	Judicial Appointments Commission	10,289	-	10,106
J	Legal Services Board	5,521	724	5,436
K	Office for Legal Complaints	17,950	461	17,779
L	Parole Board for England and Wales	30,817	500	31,548
M	Youth Justice Board for England and Wales	104,552	1,158	104,758
N	Gov Facility Services Limited	1	1	2
O	Independent Monitoring Authority for the Citizens' Rights Agreements	5,734	-	5,695
P	Oasis Restore Trust	13,376	-	13,377
Y	Children and Family Court Advisory and Support Service	26,000	300	-
Z	Criminal Cases Review Commission	300	1	-
AA	Judicial Appointments Commission	1	-	-
AB	Legal Services Board	1	1	-
AC	Office for Legal Complaints	1	-	-
AD	Parole Board for England and Wales	150	-	-
AE	Youth Justice Board for England and Wales	1	1	-
AF	Gov Facility Services Limited	1	1	-
AG	Independent Monitoring Authority for the Citizens' Rights Agreements	1	1	-
AH	Oasis Restore Trust	1	1	-
Total		380,878	8,067	354,698

PART III: NOTE F - ACCOUNTING POLICY CHANGES

As part of the 2024-25 Annual Report and Accounts preparation process, changes will be required to the Outturn figures for prior financial years. The exact value of these prior period adjustments has not yet been fully confirmed, but current estimates are that they will not exceed £100m for the years from 2019-20 to 2023-24 and will not lead to a breach in the control totals.

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Headquarters legal claims: There are a number of outstanding legal claims against the core department, some of which involve possible financial liabilities.	10,100
Data Protection Act (DPA) 2018: There are claims against the department for alleged failure to comply with the DPA 2018. These cases are ongoing.	715
HM Courts and Tribunal Service (HMCTS) refunds in respect of the quashing of the Employment Appeal Tribunal Fees Order 2013/1893 in 2017.	13,722
HMCTS refunds of previously incorrect fee scales charged for low value personal injury claim fees.	13,137
HMCTS refunds following the Court of Protection, Civil Proceedings and Magistrates Court Fees (Amendment) Order 2018.	9,296
HMCTS is currently defending a number of Employment Tribunal claims.	66
HMCTS is involved in a number of legal cases dealing with ex gratia, compensation and other claims.	224
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.	55,000
Criminal Injuries Compensation Authority (CICA): Offers of compensation not accepted within time limits.	600
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. The value of the possible future obligation cannot be measured with sufficient reliability to quantify.	Unquantifiable

Crown Prosecution Service

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
"(Section A)" Budget Cover Transfer to Cabinet Office for Civil Service Live		-16,000	
"(Section B)" Budget Cover Transfer from MoJ for Duty to Meet	2,503,000		
Budget Regime Changes			
"(Section B)" Switch from RDEL to CDEL		-11,000,000	
"(Section B)" Depreciation Surrender		-5,000,000	
Other Changes			
"(Section B)" Budget Measure	109,025,000		
Total change in Resource DEL (voted)	111,528,000	-16,016,000	95,512,000
Budget Regime Changes			
"(Section B)" Switch to CDEL from RDEL	11,000,000		
Other Changes			
"(Section B)" Budget Measure	39,910,000		
Total change in Capital DEL (voted)	50,910,000		50,910,000
Increase to net cash requirement taking into account the changes to RDEL and CDEL, and movements in debtors and creditors	103,512,000		
Total change in Net Cash Requirement	103,512,000		103,512,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	95,512,000	-	95,512,000	
Capital	50,910,000	-	50,910,000	
Annually Managed Expenditure				
Resource	-	-	-	
Capital	-	-	-	
Total Net Budget				
Resource	95,512,000	-	95,512,000	
Capital	50,910,000	-	50,910,000	
Non-Budget Expenditure		-		
Net Cash Requirement	103,512,000			

Supplementary 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.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Changes			Revised		
	Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	Present 7	Changes 8	Revised 9
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A Administration Costs in HQ and on Central Services	45,942	-	-16	-	45,926	-	-	-	-
B Crown Prosecutions and Legal Services	-	707,626	-	95,528	-	803,154	12,490	50,910	63,400
Total voted DEL	45,942	707,626	-16	95,528	45,926	803,154	12,490	50,910	63,400
Total DEL			-16	95,528				50,910	
Voted expenditure			-16	95,528				50,910	
Non-voted expenditure									
Total for Estimate			-16	95,528				50,910	

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	743,465	103,512	846,977

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

	Revised Plans										
	Resources						Total		Capital		
	Administration			Programme			Net	Net	Income	Net	
	Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10		
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Administration Costs in HQ and on Central Services	47,026	-1,100	45,926	-	-	-	45,926	-	-	-	
B Crown Prosecutions and Legal Services	-	-	-	848,254	-45,100	803,154	803,154	63,400	-	63,400	
Total voted DEL	47,026	-1,100	45,926	848,254	-45,100	803,154	849,080	63,400	-	63,400	
Total DEL	47,026	-1,100	45,926	848,254	-45,100	803,154	849,080	63,400	-	63,400	
Annually Managed Expenditure (AME)											
Voted expenditure											
C CPS voted AME charges	-	-	-	7,950	-	7,950	7,950	2,859	-	2,859	
Total voted AME	-	-	-	7,950	-	7,950	7,950	2,859	-	2,859	
Total AME	-	-	-	7,950	-	7,950	7,950	2,859	-	2,859	
Voted expenditure	47,026	-1,100	45,926	856,204	-45,100	811,104	857,030	66,259	-	66,259	
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	
Total for Estimate	47,026	-1,100	45,926	856,204	-45,100	811,104	857,030	66,259	-	66,259	

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	761,518	95,512	857,030
Net Capital Requirement	15,349	50,910	66,259
Accruals to cash adjustments	-33,402	-42,910	-76,312
<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	5,000	-17,593
New provisions and adjustments to previous provisions	-10,809	-	-10,809
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-47,910	-47,910
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	743,465	103,512	846,977

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

	£'000
	Revised Plans
Gross Administration Costs	47,026
<i>Less:</i>	
Administration DEL Income	-1,100
Net Administration Costs	45,926
Gross Programme Costs	856,204
<i>Less:</i>	
Programme DEL Income	-45,100
Programme AME Income	-
Non-budget income	-
Net Programme Costs	811,104
Total Net Operating Costs	857,030
<i>Of which:</i>	
Resource DEL	849,080
Capital DEL	-
Resource AME	7,950
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	857,030
<i>Of which:</i>	
Resource DEL	849,080
Resource AME	7,950
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	857,030

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Administration Costs in HQ and on Central Services	
Other Income	-1,100
Total Other Income	-1,100
Total Administration	-1,100
Programme	
B Crown Prosecutions and Legal Services	
Taxation	-45,100
Total Taxation	-45,100
Total Programme	-45,100
Total Voted Resource DEL	-46,200
Total Voted Resource Income	-46,200

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer: Stephen Parkinson

Additional Accounting Officers: Julie Lennard for sections A, B and C

Serious Fraud Office

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Neutral Changes			
IFRS16 switch from RDEL to Ring-fenced RDEL depreciation	200,000	-200,000	
Other Changes			
Investigation and Prosecution Gross Resource DEL	28,138,000		
Total change in Resource DEL (voted)	28,338,000	-200,000	28,138,000
Budget Cover Transfers (BCTs)			
Budget transfer to GLD		-200,000	
Budget Regime Changes			
CDEL surrender due to IFRS16 adjustment		-21,000,000	
Other Changes			
Investigation and Prosecution General Capital DEL		-7,000	
Total change in Capital DEL (voted)		-21,207,000	-21,207,000
Revisions to the Net Cash Requirement to reflect changes to resource and capital as set out above	6,731,000		
Additional cash to cover movements in working capital	21,000,000		
Total change in Net Cash Requirement	27,731,000		27,731,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource †	28,138,000	-	28,138,000	
Capital	-21,207,000	-	-21,207,000	
Annually Managed Expenditure				
Resource	-	-	-	
Capital	-	-	-	
Total Net Budget				
Resource	28,138,000	-	28,138,000	
Capital	-21,207,000	-	-21,207,000	
Non-Budget Expenditure		-		
Net Cash Requirement †	27,731,000			

Supplementary 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.

† £15,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £15,000,000 resource DEL spending, supporting the service provided for under section A of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2025.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A Investigations and Prosecution	10,255	49,564	3,151	24,987	13,406	74,551	33,007	-21,207	11,800
Total voted DEL	10,255	49,564	3,151	24,987	13,406	74,551	33,007	-21,207	11,800
Total DEL			3,151	24,987				-21,207	
Voted expenditure			3,151	24,987				-21,207	
Non-voted expenditure			-	-				-	
Total for Estimate			3,151	24,987				-21,207	

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	88,669	27,731	116,400

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										
	Resources						Total		Capital		
	Administration			Programme			Net	7	Gross	Income	Net
	Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6						
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Investigations and Prosecution	13,406	-	13,406	76,351	-1,800	74,551	87,957	11,800	-	11,800	
Total voted DEL	13,406	-	13,406	76,351	-1,800	74,551	87,957	11,800	-	11,800	
Total DEL	13,406	-	13,406	76,351	-1,800	74,551	87,957	11,800	-	11,800	
Voted expenditure											
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	
Total for Estimate	13,406	-	13,406	76,351	-1,800	74,551	87,957	11,800	-	11,800	

£'000

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	59,819	28,138	87,957
Net Capital Requirement	33,007	-21,207	11,800
Accruals to cash adjustments	-4,157	20,800	16,643
<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	-200	-4,357
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	21,000	21,000
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	88,669	27,731	116,400

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

	£'000
	Revised Plans
Gross Administration Costs	13,406
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	13,406
Gross Programme Costs	76,351
<i>Less:</i>	
Programme DEL Income	-1,800
Programme AME Income	-
Non-budget income	-
Net Programme Costs	74,551
Total Net Operating Costs	87,957
<i>Of which:</i>	
Resource DEL	87,957
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	87,957
<i>Of which:</i>	
Resource DEL	87,957
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	87,957

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL Programme	
A Investigations and Prosecution	
Other Income	-1,800
Total Other Income	-1,800
Total Programme	-1,800
Total Voted Resource DEL	-1,800
Total Voted Resource Income	-1,800

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Nick Ephgrave QPM

HM Procurator General and Treasury Solicitor

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

£			
	Increases	Reductions	Total
Changes in budgets, non-budget voted provision and cash			
Budget Cover Transfers			
Transfer from AGO to the Cabinet Office to cover special adviser costs		-31,000	
Other Changes			
Transfer from Resource DEL to Capital DEL		-3,959,000	
Additional AGO RDEL to cover the Rule of Law Taskforce	300,000		
Reduced HMCPSI expenditure		-300,000	
Increase in GLD legal work - additional income		-61,300,000	
Increase in GLD legal work - additional costs	61,300,000		
Total change in Resource DEL (voted)	61,600,000	-65,590,000	-3,990,000
AME Expenditure Changes			
Budget to cover litigation and dilapidation liabilities	500,000		
Total change in Resource AME (voted)	500,000		500,000
Budget Cover Transfers (BCTs)			
Transfer used to fund IFRS 16 lease capitalisation	200,000		
Other Changes			
Transfer from Resource DEL to Capital DEL agreed at Spending Review	3,959,000		
Additional Capital DEL for GLD and AGO to cover IFRS 16 lease capitalisation agreed at Spending Review	5,965,000		
Total change in Capital DEL (voted)	10,124,000		10,124,000
Revisions to the Net Cash Requirement reflect changes set out above with a cash impact.		-31,000	
Total change in Net Cash Requirement		-31,000	-31,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	-3,990,000	-	-3,990,000	
Capital	10,124,000	-	10,124,000	
Annually Managed Expenditure				
Resource	500,000	-	500,000	
Capital	-	-	-	
Total Net Budget				
Resource	-3,490,000	-	-3,490,000	
Capital	10,124,000	-	10,124,000	
Non-Budget Expenditure		-		
Net Cash Requirement	-31,000			

Supplementary 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.

Annually Managed Expenditure:Expenditure arising from:

*Provisions related to litigation and dilapidation liabilities.

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

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Changes			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6				
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A GLD Administration	2,101	-	-3,959	-	-1,858	-	2,676	9,524	12,200
B AGO Administration	6,277	274	543	-274	6,820	-	-	600	600
C CPSI Administration	3,134	-	-300	-	2,834	-	-	-	-
Total voted DEL	11,512	274	-3,716	-274	7,796	-	2,676	10,124	12,800
Total DEL			-3,716	-274				10,124	
Annually Managed Expenditure (AME)									
Voted expenditure									
D AME Provision	-	-	-	500	-	500	-	-	-
Total voted AME	-	-	-	500	-	500	-	-	-
Total AME			-	500		-		-	
Voted expenditure			-3,716	226				10,124	
Non-voted expenditure			-	-				-	
Total for Estimate			-3,716	226				10,124	

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	16,058	-31	16,027

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans											
	Resources					Capital						
	Administration		Programme			Total		Income			Net	
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9	10			
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A GLD Administration	398,142	-400,000	-1,858	-	-	-	12,200	-	-	12,200	-	12,200
B AGO Administration	6,820	-	6,820	-	-	6,820	600	-	-	600	-	600
C CPSI Administration	2,834	-	2,834	-	-	2,834	-	-	-	-	-	-
Total voted DEL	407,796	-400,000	7,796	-	-	7,796	12,800	-	-	12,800	-	12,800
Total DEL	407,796	-400,000	7,796	-	-	7,796	12,800	-	-	12,800	-	12,800
Annually Managed Expenditure (AME)												
Voted expenditure												
D AME Provision	-	-	-	500	-	500	-	-	-	-	-	-
Total voted AME	-	-	-	500	-	500	-	-	-	-	-	-
Total AME	-	-	-	500	-	500	-	-	-	-	-	-
Voted expenditure	407,796	-400,000	7,796	500	-	500	12,800	-	-	12,800	-	12,800
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Total for Estimate	407,796	-400,000	7,796	500	-	500	12,800	-	-	12,800	-	12,800

£'000

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	11,786	-3,490	8,296
Net Capital Requirement	2,676	10,124	12,800
Accruals to cash adjustments	1,596	-6,665	-5,069
<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	-	-12,027
New provisions and adjustments to previous provisions	-	-500	-500
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	13,623	-6,165	7,458
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	16,058	-31	16,027

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

	£'000
	Revised Plans
Gross Administration Costs	407,796
<i>Less:</i>	
Administration DEL Income	-400,000
Net Administration Costs	7,796
Gross Programme Costs	500
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	500
Total Net Operating Costs	8,296
<i>Of which:</i>	
Resource DEL	7,796
Capital DEL	-
Resource AME	500
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	8,296
<i>Of which:</i>	
Resource DEL	7,796
Resource AME	500
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	8,296

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A GLD Administration	
Sales of Goods and Services	-400,000
Total Sales of Goods and Services	-400,000
Total Administration	-400,000
Total Voted Resource DEL	-400,000
Total Voted Resource Income	-400,000

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

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

Ministry of Defence

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
I (Section F) Transfer in of Op Assumed from Home Office	465,000		
II (Section F) Transfer in of JCKP from Security and Intelligence Agencies	1,193,000		
III (Section F) Transfer in of Pj ROSETTA from Foreign, Commonwealth and Development Office	20,000		
IV (Section AF) Transfer in of DESNZ Contributions to NSST DN/Enabling/OTL from Department for Energy Security and Net Zero	3,175,000		
V (Section F) Transfer in of Afghan Resettlement from Home Office	4,000,000		
VI (Section F) Transfer in of National Shipbuilding Office funding from Cabinet Office	317,000		
VII (Section F) Transfer in of National Shipbuilding Office funding from Department for Business and Trade	369,000		
VIII (Section F) Transfer in of National Shipbuilding Office funding from Department for Transport	220,000		
IX (Section F) Transfer in of National Shipbuilding Office funding from Department for Education	100,000		
X (Section F) Transfer in of HO RNSP funding for Military EOD from Home Office	43,000		
XI (Section AD) Transfer in of ISF from Foreign, Commonwealth and Development Office	12,928,000		
XII (Section F) Transfer in of CDI - NCGI from Security and Intelligence Agencies	241,000		
XIII (Section F) Transfer out of HQS to Security and Intelligence Agencies		-39,000,000	
XIV (Section F) Transfer out of CSD Key Bill FY24/25 to Security and Intelligence Agencies		-6,479,000	
XV (Section F) Transfer out of ROSA Mobile Transfer from MOD FY24/25 to Cabinet Office		-2,508,000	
XVI (Section AF) Transfer out of Barrow Social Fund to Ministry of Housing, Communities and Local Government: Local Government		-1,000,000	
XVII (Section F) Transfer out of UKGI to HM Treasury		-685,000	
XVIII (Section F) Transfer out of Civil Service Live to Cabinet Office		-188,000	
XIX (Section F) Transfer out of Gold to Cabinet Office		-7,382,000	
XX (Section F) Transfer out of Afghan Resettlement to Department of Health and Social Care		-6,729,000	
XXI (Section F) Transfer out of DI Investment in Digby to Security and Intelligence Agencies		-324,000	
XXII (Section F) Transfer out of Afghan Resettlement to Welsh Government		-1,130,000	

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Neutral Changes			
I (Section A) Provision of Defence Capability Service Personnel Costs	534,428,000		
II (Section B) Provision of Defence Capability Civilian Personnel Costs		-22,200,000	
III (Section C) Provision of Defence Capability Infrastructure costs		-443,448,000	
IV (Section D) Provision of Defence Capability Inventory Consumption	147,191,000		
V (Section E) Provision of Defence Capability Equipment Support Costs	952,702,000		
VI (Section F) Provision of Defence Capability Other Costs and Services		-1,439,081,000	
VII (Section G) Provision of Defence Capability Receipts and other Income		-80,000	
VIII (Section I) Provision of Defence Capability Cash Release of Provisions Costs		-87,442,000	
IX (Section M) Provision of Defence Capability Research and Development Costs	337,706,000		
X (Section N) Provision of Defence Capability Administration Civilian Personnel Costs	63,708,000		
XI (Section O) Provision of Defence Capability Administration Other Costs and Services		-64,511,000	
XII (Section P) Operations Service Personnel Staff Cost		-51,425,000	
XIII (Section Q) Operations and Peacekeeping Civilian Personnel Staff Costs		-2,897,000	
XIV (Section R) Operations Infrastructure Costs	81,602,000		
XV (Section S) Operations Inventory Consumption		-23,366,000	
XVI (Section T) Operations Equipment Support Costs	358,394,000		
XVII (Section U) Operations Other Costs and Services		-337,246,000	
XVIII (Section V) Operations Receipts and other Income		-26,032,000	
XIX (Section Z) Non Departmental Public Bodies Costs		-6,461,000	
XX (Section AA) Defence Capability Admin Service Pers Costs	59,728,000		
XXI (Section AB) Defence Capability DE&S DEL Costs		-46,145,000	
XXII (Section AC) War Pension Benefits Programme Costs	3,911,000		
XXIII (Section AE) Cash Release of Provisions Admin Costs	-1,431,000	-1,431,000	
XXIV (Section AF) Defence Capability Defence Nuclear Enterprise DEL Cost		-11,713,000	
XXV (Section AG) Defence Capability Defence Nuclear Enterprise Admin DEL Costs	25,539,000		
Budget Regime Changes			
I (Section F) Core DEL exchange	2,300,000,000		
II (Section T) Operations and Peacekeeping DEL exchange		-40,000,000	
Cash Management Adjustments			
I (Section N) Cash Forecasting Fine		-995,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Machinery of Government (MoG) Changes			
I (Section F) Transfer in of Office for Veterans' Affairs (OVA) from Cabinet Office	18,987,000		
II (Section F) Transfer out of National Cyber Security Programme to Department for Business and Trade		-839,000	
Other Changes			
I (Section F) Afghan Resettlement Programme	288,000,000		
II (Section T) Operations and Peacekeeping	90,480,000		
Reserve Claims			
I (Section F) Core reserve claim	250,000,000		
II (Section AF) Nuclear reserve claim	104,000,000		
III (Section AF) Dreadnought Contingency	16,000,000		
Total change in Resource DEL (voted)	5,654,016,000	-2,670,737,000	2,983,279,000
Other Changes			
I (Section AI) Reserve claim increase in Provisions in line with revised HMT Discount Rates	6,656,000,000		
Total change in Resource AME (voted)	6,656,000,000		6,656,000,000
Budget Cover Transfers (BCTs)			
I (Section K) Transfer in of Op Assumed to Home Office	2,013,000		
II (Section K) Transfer in of Cactus to Department for Business and Trade	35,000,000		
III (Section K) Transfer in of HO RNSP funding for Military EOD to Home Office	1,446,000		
IV (Section K) Transfer out of HQS to Security and Intelligence Agencies		-18,200,000	
V (Section K) Transfer out of Joint Crypt Key Programme (JCKP) to Security and Intelligence Agencies		-4,776,000	
VI (Section K) Transfer out of ROSA Capital Transfer from MOD to Cabinet Office		-3,960,000	
VII (Section K) Transfer out of Gold to Cabinet Office		-5,500,000	
VIII (Section K) Transfer out of Coquet Valley Electrification to Home Office		-1,122,000	
Budget Exchange (BX)			
I (Section W) Operations and Peacekeeping DEL exchange	40,000,000		
Budget Neutral Changes			
(Section J) Provision of Defence Capability Capital Single Use Military Equipment		-170,407,000	
(Section K) Provision of Defence Capability Other Capital (Fiscal)	522,898,000		
(Section L) Provision of Defence Capability Fiscal Assets / Estate Disposal	110,010,000		
(Section M) Provision of Defence Capability Research and Development Costs		-440,047,000	
(Section W) Operations Capital Single Use Military Equipment	450,729,000		
(Section X) Operations Other Capital (Fiscal)		-512,290,000	
(Section Y) Operations Research and Development	61,561,000		
(Section Z) Non Departmental Public Bodies Costs	1,509,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section AB) Defence Capability DE&S DEL Costs		-21,962,000	
(Section AF) Defence Capability Defence Nuclear Enterprise DEL Cost		-2,001,000	
Budget Regime Changes			
I (Section K DEL exchange)		-2,300,000,000	
Machinery of Government (MoG) Changes			
I (Section K) Transfer in of Office for Veterans' Affairs (OVA) from Cabinet Office	8,000,000		
Other Changes			
I (Section AF) Nuclear budget surrender		-20,000,000	
II (Section W) Operations and Peacekeeping	16,840,000		
Reserve Claims			
I (Section K) Annington Homes	1,700,000,000		
II (Section K) Core reserve claim	1,500,000,000		
Total change in Capital DEL (voted)	4,450,006,000	-3,500,265,000	949,741,000
Other Changes			
I (Section AL) Provision for leases	5,000,000		
Total change in Capital AME (voted)	5,000,000		5,000,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.	8,978,311,000		
Total change in Net Cash Requirement	8,978,311,000		8,978,311,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total
			£
Departmental Expenditure Limit			
Resource † † †	2,983,279,000	-	2,983,279,000
Capital † † † †	949,741,000	-	949,741,000
Annually Managed Expenditure			
Resource	6,656,000,000	-	6,656,000,000
Capital	5,000,000	-	5,000,000
Total Net Budget			
Resource	9,639,279,000	-	9,639,279,000
Capital	954,741,000	-	954,741,000
Non-Budget Expenditure	-		
Net Cash Requirement † † † † † †	8,978,311,000		

Supplementary 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.

† Policy responsibility for the Office of Veteran's Affairs was transferred from the Cabinet Office on 24 July 2024. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Departmental Expenditure Limit - Resource (voted) is increased by £ 18,987,000;
- (b) Departmental Expenditure Limit - Capital (voted) is increased by £ 8,000; and
- (c) the net cash requirement is increased by £ 26,987,000.

†† Policy responsibility for the National Cyber Security Programme Office was transferred to Department for Business and Trade on 24 July 2024. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Departmental Expenditure Limit - Resource (voted) is decreased by £ 839,000;
- (b) the net cash requirement is decreased by £ 839,000.

††† £ 5,994,500,000 has been advanced from the Contingencies Fund to provide cash in respect of £ 5,994,500,000 capital spending supporting the service provided for under section K of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by March 2025.

PART II: CHANGES PROPOSED

	Net Resources										Net Capital			
	Present					Changes					Present	Changes	Revised	
	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
	1	2	3	4	5	6	7	8	9	10	11	12	13	
Departmental Expenditure Limit (DEL)														
Voted expenditure														
A Provision of Defence Capability Service Personnel Costs	-	11,461,469	-	534,428	-	11,995,897	-	-	-	-	-	-	-	-
B Provision of Defence Capability Civilian Personnel Costs	-	2,182,992	-	-22,200	-	2,160,792	-	-	-	-	-	-	-	-
C Provision of Defence Capability Infrastructure costs	-	5,224,000	-	-443,448	-	4,780,552	-	-	-	-	-	-	-	-
D Provision of Defence Capability Inventory Consumption	-	1,301,000	-	147,191	-	1,448,191	-	-	-	-	-	-	-	-
E Provision of Defence Capability Equipment Support Costs	-	5,835,479	-	952,702	-	6,788,181	-	-	-	-	-	-	-	-
F Provision of Defence Capability Other Costs and Services	-	937,896	-	1,351,718	-	2,289,614	-	-	-	-	-	-	-	-
G Provision of Defence Capability Receipts and other Income	-	-1,439,600	-	-80	-	-1,439,680	-	-	-	-	-	-	-	-
I Provision of Defence Capability Cash Release of Provisions Costs	-	284,500	-	-87,442	-	197,058	-	-	-	-	-	-	-	-
J Provision of Defence Capability Capital Single Use Military Equipment	-	-	-	-	-	-	-	-	-	-	5,238,000	-170,407	-	5,067,593
K Provision of Defence Capability Other Capital (Fiscal)	-	-	-	-	-	-	-	-	-	-	4,006,444	1,435,799	-	5,442,243
L Provision of Defence Capability Fiscal Assets / Estate Disposal	-	-	-	-	-	-	-	-	-	-	-160,000	110,010	-	-49,990
M Provision of Defence Capability Research and Development Costs	-	235,000	-	337,706	-	572,706	-	-	-	-	3,032,000	-440,047	-	2,591,953
N Provision of Defence Capability Administration Civilian Personnel Costs	560,000	-	62,713	-	622,713	-	-	-	-	-	-	-	-	-
O Provision of Defence Capability Administration Other Costs and Services	304,106	-	-64,511	-	239,595	-	-	-	-	-	-	-	-	-
P Operations Service Personnel Staff Cost	-	150,000	-	-51,425	-	98,575	-	-	-	-	-	-	-	-
Q Operations and Peacekeeping Civilian Personnel Staff Costs	-	20,000	-	-2,897	-	17,103	-	-	-	-	-	-	-	-
R Operations Infrastructure Costs	-	160,000	-	81,602	-	241,602	-	-	-	-	-	-	-	-
S Operations Inventory Consumption	-	300,000	-	-23,366	-	276,634	-	-	-	-	-	-	-	-
T Operations Equipment Support Costs	-	500,000	-	408,874	-	908,874	-	-	-	-	-	-	-	-
U Operations Other Costs and Services	-	589,000	-	-337,246	-	251,754	-	-	-	-	-	-	-	-
V Operations Receipts and other Income	-	-	-	-26,032	-	-26,032	-	-	-	-	-	-	-	-
W Operations Capital Single Use Military Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
X Operations Other Capital (Fiscal)	-	-	-	-	-	-	-	-	-	-	1,540,000	-512,290	-	1,027,710
Y Operations Research and Development Costs	-	-	-	-	-	-	-	-	-	-	-	61,561	-	61,561

PART II: CHANGES PROPOSED (continued)

	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Z Non Departmental Public Bodies Costs (net)	-	218,518	-	-	-	218,518	2,500	1,509	4,009
AA Defence Capability Admin Service Pers Costs	892,940	-	59,728	-	952,668	-	-	-	-
AB Defence Capability DE&S DEL Costs	-	1,301,145	-	-46,145	-	1,255,000	226,962	-21,962	205,000
AC War Pension Benefits Programme Costs	-	653,666	-	3,911	-	657,577	-	-	-
AD Integrated Security Fund	-	42,619	-	12,928	-	55,547	-	-	-
AE Cash Release of Provisions Admin Costs	5,000	-	-1,431	-	3,569	-	-	-	-
AF Defence Capability Defence Nuclear Enterprise DEL Cost	-	2,629,000	-	110,462	-	2,739,462	7,868,000	-22,001	7,845,999
AG Defence Capability Defence Nuclear Enterprise Admin DEL Costs	280,000	-	25,539	-	305,539	-	-	-	-
Total voted DEL	2,042,046	32,596,684	82,038	2,901,241	2,124,084	35,487,925	21,753,906	949,741	22,703,647
Total DEL			82,038	2,901,241			949,741		
Annually Managed Expenditure (AME)									
Voted expenditure									
AI Provision of Defence Capability Provisions Costs	-	1,649,640	-	6,656,000	-	8,305,640	-	-	-
AL Provision of Defence Capability AME Capital Fiscal	-	-	-	-	-	-	-	5,000	5,000
Total voted AME	-	1,649,640	-	6,656,000	-	8,305,640	-	5,000	5,000
Total AME			-	6,656,000			5,000		
Voted expenditure			82,038	9,557,241			954,741		
Non-voted expenditure			-	-			-		
Total for Estimate			82,038	9,557,241			954,741		

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	56,124,873	8,978,311	65,103,184

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

	Revised Plans									
	Resources					Capital				
	Administration		Programme			Total		Capital		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	10	
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Provision of Defence Capability Service Personnel Costs	-	-	-	11,995,897	-	11,995,897	-	-	-	-
B Provision of Defence Capability Civilian Personnel Costs	-	-	-	2,160,792	-	2,160,792	-	-	-	-
C Provision of Defence Capability Infrastructure costs	-	-	-	4,780,552	-	4,780,552	-	-	-	-
D Provision of Defence Capability Inventory Consumption	-	-	-	1,448,191	-	1,448,191	-	-	-	-
E Provision of Defence Capability Equipment Support Costs	-	-	-	6,788,181	-	6,788,181	-	-	-	-
F Provision of Defence Capability Other Costs and Services	-	-	-	2,289,614	-	2,289,614	-	-	-	-
G Provision of Defence Capability Receipts and other Income	-	-	-	-	-1,439,680	-1,439,680	-	-	-	-
H Provision of Defence Capability Depreciation and Impairments Costs	-	-	-	8,781,677	-	8,781,677	-	-	-	-
I Provision of Defence Capability Cash Release of Provisions Costs	-	-	-	197,058	-	197,058	-	-	-	-
J Provision of Defence Capability Capital Single Use Military Equipment	-	-	-	-	-	-	5,067,593	-	-	5,067,593
K Provision of Defence Capability Other Capital (Fiscal)	-	-	-	-	-	-	5,442,243	-	-	5,442,243
L Provision of Defence Capability Fiscal Assets / Estate Disposal	-	-	-	-	-	-	-	-49,990	-	-49,990
M Provision of Defence Capability Research and Development Costs	-	-	-	572,706	-	572,706	2,591,953	-	-	2,591,953
N Provision of Defence Capability Administration Civilian Personnel Costs	622,713	-	622,713	-	-	-	-	-	-	-
O Provision of Defence Capability Administration Other Costs and Services	239,595	-	239,595	-	-	-	-	-	-	-
P Operations Service Personnel Staff Cost	-	-	-	98,575	-	98,575	-	-	-	-
Q Operations and Peacekeeping Civilian Personnel Staff Costs	-	-	-	17,103	-	17,103	-	-	-	-

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION (continued)

	Revised Plans									
	Resources					Capital				
	Administration			Programme		Total			Capital	
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	10	
R Operations Infrastructure Costs	-	-	-	241,602	-	241,602	-	-	-	-
S Operations Inventory Consumption	-	-	-	276,634	-	276,634	-	-	-	-
T Operations Equipment Support Costs	-	-	-	908,874	-	908,874	-	-	-	-
U Operations Other Costs and Services	-	-	-	251,754	-	251,754	-	-	-	-
V Operations Receipts and other Income	-	-	-	-26,032	-	-26,032	-	-	-	-
W Operations Capital Single Use Military Equipment	-	-	-	-	-	-	507,569	-	-	507,569
X Operations Other Capital (Fiscal)	-	-	-	-	-	-	1,027,710	-	-	1,027,710
Y Operations Research and Development Costs	-	-	-	-	-	-	61,561	-	-	61,561
Z Non Departmental Public Bodies Costs (net)	-	-	-	218,518	-	218,518	4,009	-	-	4,009
AA Defence Capability Admin Service Pers Costs	952,668	-	952,668	-	-	-	-	-	-	-
AB Defence Capability DE&S DEL Costs	-	-	-	1,255,000	-	1,255,000	205,000	-	-	205,000
AC War Pension Benefits Programme Costs	-	-	-	657,577	-	657,577	-	-	-	-
AD Integrated Security Fund	-	-	-	55,547	-	55,547	-	-	-	-
AE Cash Release of Provisions Admin Costs	3,569	-	3,569	-	-	-	-	-	-	-
AF Defence Capability Defence Nuclear Enterprise DEL Cost	-	-	-	2,739,462	-	2,739,462	7,845,999	-	-	7,845,999
AG Defence Capability Defence Nuclear Enterprise Admin DEL Costs	305,539	-	305,539	-	-	-	-	-	-	-
Total voted DEL	2,124,084	-	2,124,084	45,709,282	-1,439,680	44,269,602	22,753,637	-49,990	22,703,647	
Total DEL	2,124,084	-	2,124,084	45,709,282	-1,439,680	44,269,602	22,753,637	-49,990	22,703,647	
Annually Managed Expenditure (AME)										
Voted expenditure										
AH Provision of Defence Capability Depreciation and Impairment Costs	-	-	-	202,197	-	202,197	-	-	-	-
AI Provision of Defence Capability Provisions Costs	-	-	-	8,305,640	-	8,305,640	-	-	-	-

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION (continued)

	Revised Plans									
	Resources					Capital				
	Administration		Programme			Total		Capital		
	Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Net 7	Gross 8	Income 9	Net 10
AJ Provision of Defence Cash Release of Provisions Costs	-	-	-	-171,740	-	-171,740	-171,740	-	-	-
AK Movement On Fair Value of Financial Instruments	-	-	-	247,990	-	247,990	247,990	-	-	-
AL Provision of Defence Capability AME Capital Fiscal	-	-	-	-	-	-	-	5,000	-	5,000
Total voted AME	-	-	-	8,584,087	-	8,584,087	8,584,087	5,000	-	5,000
Total AME	-	-	-	8,584,087	-	8,584,087	8,584,087	5,000	-	5,000
Voted expenditure	2,124,084	-	2,124,084	54,293,369	-1,439,680	52,853,689	54,977,773	22,758,637	-49,990	22,708,647
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-
Total for Estimate	2,124,084	-	2,124,084	54,293,369	-1,439,680	52,853,689	54,977,773	22,758,637	-49,990	22,708,647

£'000

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	45,338,494	9,639,279	54,977,773
Net Capital Requirement	21,753,906	954,741	22,708,647
Accruals to cash adjustments	-10,967,527	-1,615,709	-12,583,236
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-221,018	-1,509	-222,527
Add cash grant-in-aid	217,318	-	217,318
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-9,231,864	-	-9,231,864
New provisions and adjustments to previous provisions	-1,649,640	-6,661,000	-8,310,640
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	-	5,046,800	5,046,800
Use of provisions	-82,323	-	-82,323
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	56,124,873	8,978,311	65,103,184

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

	£'000
	Revised Plans
Gross Administration Costs	2,124,084
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	2,124,084
Gross Programme Costs	55,582,464
<i>Less:</i>	
Programme DEL Income	-1,439,680
Programme AME Income	-
Non-budget income	-
Net Programme Costs	54,142,784
Total Net Operating Costs	56,266,868
<i>Of which:</i>	
Resource DEL	44,374,324
Capital DEL	3,136,717
Resource AME	8,755,827
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	-3,136,717
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	1,847,622
Total Resource Budget	54,977,773
<i>Of which:</i>	
Resource DEL	46,393,686
Resource AME	8,584,087
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	54,977,773

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Programme	
G Provision of Defence Capability Receipts and other Income	
Sales of Goods and Services	-1,439,680
Total Sales of Goods and Services	-1,439,680
Total Programme	-1,439,680
Total Voted Resource DEL	-1,439,680
Total Voted Resource Income	-1,439,680
Voted Capital DEL	
Programme	
L Provision of Defence Capability Fiscal Assets / Estate Disposal	
Sales of Assets	-49,990
Total Sales of Assets	-49,990
Total Programme	-49,990
Total Voted Capital DEL	-49,990
Total Voted Capital Income	-49,990

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer: David Williams

Additional Accounting Officers: Paul Lincoln CB OBE VR for sections A-AE
Madeline McTernan for section AF and AG

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
Z	Armed Forces Covenant Fund Trustee	11,127	-	10,856
Z	Atomic Weapons Establishment (AWE)	-5,041	445	-
Z	International Military Services Limited	1	-	1
Z	National Army Museum	7,361	-	7,181
Z	National Museum of the Royal Navy	4,095	647	3,995
Z	Royal Air Force Museum	11,251	-	10,754
Z	Territorial, Auxiliary and Volunteer Reserve Associations established under s 110 of the Reserve Act	108,002	2,617	108,528
Z	Royal Hospital, Chelsea	14,266	-	13,918
Z	Single Source Regulations Office	6,642	300	6,436
Z	Commonwealth War Graves	60,814	-	55,649
Total		218,518	4,009	217,318

PART III: NOTE F - ACCOUNTING POLICY CHANGES

The crystallisation of the decommissioning provisions scores to CDEL where the activities are an inseparable part of decommissioning required for the relevant assets and strictly needed for them. The provision liability continues to be scored in RAME. This change is applicable from 2024-25 financial year.

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 as is subject to limits authorised within the TLB civilian pay budget.

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 be 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 be disclosed due to reasons of commercial confidentiality and / or national security.	2,508,695
3. Liabilities arising from the use of Special Risk Indemnities in MOD contracts.	551,586
4. Unquantified Liabilities arising from the use of Special Risk Indemnities in MOD	Unquantifiable
5. Environmental and safety responsibility for a large number of shipwrecks both in UK waters and globally.	Unquantifiable
6. 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
7. Indemnity for possible damage caused by contractors on Government property.	Unquantifiable
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	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 Towing 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.	212,255
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.	4,100
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. 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.	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES (continued)

Nature of liability	£'000
23. Legal Claims.	49,899
24. Quantified Liabilities arising from offering guarantees, limitations of contractors' liability, indemnities or by giving letters of comfort, which cannot be disclosed due to reasons of commercial confidentiality and / or national security.	22
25. Environmental clean up costs.	16,456
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.	3,450
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. Indemnities to AWE Management Ltd for nuclear risks.	Unquantifiable
31. Indemnities to Rolls-Royce and BAE Systems for risks associated with the handling of fissile materials.	Unquantifiable
32. Standard shipbuilding indemnity in respect of Astute class submarines.	Unquantifiable
33. Liability arising from the Colchester Garrison PFI.	20,000
34. Potential liability from the use of standard terms and conditions in Public Finance Initiative (PFI) schemes.	Unquantifiable
35. Indemnity related to work to relocate cables, in support of the dredging necessary for the QE Class Carriers.	1,080
36. Liabilities arising from Foreign Military Sales activity.	3,300
37. Liabilities arising from insurance risk of exhibits on loan to the museums of the Royal Navy, Army and Royal Air Force.	1,080
38. Crown Guarantee - re. AWE Pension Scheme.	150,000
39. 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
40. 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

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail	Body	£'000
F-DEL	NATO Military Budget	255,300
F-DEL	UK Contribution to the Comprehensive Test Ban Treaty Verification Scheme	4,992
F-DEL	UK Contribution to North Atlantic Treaty Organisation Maintenance Supply Agency Headquarters Administration Budget.	1,644
		<u>261,936</u>

Security and Intelligence Agencies

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

	£		
Changes in budgets, non-budget voted provision	Increases	Reductions	Total
Budget Cover Transfers			
Budget Cover Transfers	79,918,000	-5,913,000	
Reserve Claims			
Reserve claim support	67,000,000		
Total change in Resource DEL (voted)	146,918,000	-5,913,000	141,005,000
AME Expenditure Changes			
Provision dilapidation	60,000,000		
Total change in Resource AME (voted)	60,000,000		60,000,000
Budget Cover Transfers (BCTs)			
Budget cover transfers	60,903,000	-9,641,000	
Total change in Capital DEL (voted)	60,903,000	-9,641,000	51,262,000
AME Expenditure Changes			
Additional capital expenditure	500,000		500,000
Total change in Capital AME (voted)	500,000		500,000
Movements associated with the above and additional changes to creditors	293,767,000		
Total change in Net Cash Requirement	293,767,000		293,767,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	141,005,000	-	141,005,000
Capital	51,262,000	-	51,262,000
Annually Managed Expenditure			
Resource	60,000,000	-	60,000,000
Capital	500,000	-	500,000
Total Net Budget			
Resource	201,005,000	-	201,005,000
Capital	51,762,000	-	51,762,000
Non-Budget Expenditure	-		
Net Cash Requirement	293,767,000		

Supplementary 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.

Security and Intelligence Agencies will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A Security and Intelligence Agencies	766,199	3,244,466		141,004	766,200	3,385,470	1,369,593	51,262	1,420,855
Total voted DEL	766,199	3,244,466	1	141,004	766,200	3,385,470	1,369,593	51,262	1,420,855
Total DEL			1	141,004			51,262		
Annually Managed Expenditure (AME)									
Voted expenditure									
B Spending in Annually Managed Expenditure	-	38,500	-	60,000	-	98,500	2,200	500	2,700
Total voted AME	-	38,500	-	60,000	-	98,500	2,200	500	2,700
Total AME			-	60,000			500		
Voted expenditure			1	201,004			51,762		
Non-voted expenditure			-	-			-		
Total for Estimate			1	201,004			51,762		

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	4,672,164	293,767	4,965,931

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

	Revised Plans									
	Resources					Capital				
	Administration			Programme		Total		Capital		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	10	
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Security and Intelligence Agencies	815,412	-49,212	766,200	3,565,288	-179,818	3,385,470	1,450,855	-30,000	1,420,855	
Total voted DEL	815,412	-49,212	766,200	3,565,288	-179,818	3,385,470	1,450,855	-30,000	1,420,855	
Total DEL	815,412	-49,212	766,200	3,565,288	-179,818	3,385,470	1,450,855	-30,000	1,420,855	
Annually Managed Expenditure (AME)										
Voted expenditure										
B Spending in Annually Managed Expenditure	-	-	-	98,500	-	98,500	2,700	-	2,700	
Total voted AME	-	-	-	98,500	-	98,500	2,700	-	2,700	
Total AME	-	-	-	98,500	-	98,500	2,700	-	2,700	
Voted expenditure	815,412	-49,212	766,200	3,663,788	-179,818	3,483,970	1,453,555	-30,000	1,423,555	
Non-voted expenditure	-	-	-	-	-	-	-	-	-	
Total for Estimate	815,412	-49,212	766,200	3,663,788	-179,818	3,483,970	1,453,555	-30,000	1,423,555	

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	4,049,165	201,005	4,250,170
Net Capital Requirement	1,371,793	51,762	1,423,555
Accruals to cash adjustments	-748,794	41,000	-707,794
<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	-67,000	-1,102,443
New provisions and adjustments to previous provisions	-	-60,000	-60,000
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	286,649	168,000	454,649
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	4,672,164	293,767	4,965,931

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

	£'000
	Revised Plans
Gross Administration Costs	815,412
<i>Less:</i>	
Administration DEL Income	-49,212
Net Administration Costs	766,200
Gross Programme Costs	3,663,788
<i>Less:</i>	
Programme DEL Income	-209,818
Programme AME Income	-
Non-budget income	-
Net Programme Costs	3,453,970
Total Net Operating Costs	4,220,170
<i>Of which:</i>	
Resource DEL	4,151,670
Capital DEL	-30,000
Resource AME	98,500
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	30,000
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	4,250,170
<i>Of which:</i>	
Resource DEL	4,151,670
Resource AME	98,500
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	4,250,170

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Security and Intelligence Agencies	
Sales of Goods and Services	-49,212
Total Sales of Goods and Services	-49,212
Total Administration	-49,212
Programme	
A Security and Intelligence Agencies	
Sales of Goods and Services	-179,818
Total Sales of Goods and Services	-179,818
Total Programme	-179,818
Total Voted Resource DEL	-229,030
Total Voted Resource Income	-229,030
Voted Capital DEL	
Programme	
A Security and Intelligence Agencies	
Other Grants	-30,000
Total Other Grants	-30,000
Total Programme	-30,000
Total Voted Capital DEL	-30,000
Total Voted Capital Income	-30,000

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Sir Chris Wormald KCB

Foreign, Commonwealth and Development Office

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

£			
	Increases	Reductions	Total
Changes in budgets, non-budget voted provision and cash			
Budget Cover Transfers			
(Section A) Transfer in funding from Cabinet Office for the GREAT campaign for FCDO core	958,000		
(Section A) Transfer in funding from Security and Intelligence Agencies for the Nuclear Security Desk Officer	70,000		
(Section A) Transfer in funding from Department for Business and Trade for South Asia Officers Pay	24,000		
(Section A) Transfer in funding from Department for Business and Trade for Ljubljana resource	15,000		
(Section A) Transfer in funding to the Home Office for the Afghanistan Relocations and Assistance Policy (ARAP)		-5,000,000	
(Section B) Transfer from Department for Education in respect of funding to Commonwealth Scholarship Commission	337,000		
(Section C) Transfer from Department for Education in respect of funding to British Council	270,000		
(Section C) Transfer in funding from Cabinet Office in respect of GREAT campaign for British Council	3,575,000		
(Section D) Transfer in funding from Department for Energy Security and Net Zero for the CARE Programme	280,000		
(Section D) Transfer in funding from Home Office for The Irregular Migration and Returns Fund (IMRF)	9,964,000		
(Section D) Transfer in funding from Department for Science, Innovation and Technology for the Israel Tech Hub	270,000		
(Section D) Transfer in funding to the Department for Energy Security and Net Zero for Ukraine Resilience & Energy Security (URES)		-100,000	
(Section D) Transfer in funding to the Department for Energy Security and Net Zero for the Counter Proliferation and Arms Control Centre (CPACC) International Programme Fund (International Programme)		-100,000	
(Section D) Transfer in funding to the Ministry of Defence for the ROSETTA language training programme		-20,000	
(Section D) Transfer in funding to the Department of Health and Social Care for British Indian Ocean Territories Health Care costs		-47,000	
(Section D) Transfer in funding to the Department for Education for Chagossian Student Funding		-19,000	
(Section E) Transfer in funding from Home Office in respect of Modern Slavery - Supporting Global Action to End Modern Slavery	146,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section F) Transfer in funding from Department for Energy Security and Net Zero for the UK PACT (Partnering for Accelerated Climate Transitions) - Pay Supplement	247,000		
(Section F) Transfer in funding from Department for Energy Security and Net Zero for the UK PACT (Partnering for Accelerated Climate Transitions) - ICF prog	15,058,000		
(Section E) Transfer of funding to Department for Environment, Food and Rural Affairs in respect of Blue Belt Programme - Centre for Environment, Fisheries and Aquaculture Science (Cefas)		-1,850,000	
(Section E) Transfer of funding to Department for Environment, Food and Rural Affairs in respect of Blue Belt Programme - Centre for Environment, Fisheries and Aquaculture Science (Cefas)		-880,000	
(Section E) Transfer of funding to Department for Environment, Food and Rural Affairs in respect of Blue Belt Programme - Marine Management Organisation (MMO)		-2,394,000	
(Section E) Transfer of funding to Department for Environment, Food and Rural Affairs in respect of Blue Belt Programme - Marine Management Organisation (MMO)		-707,000	
(Section F) Transfer in funding to the Department for Business and Trade for Regulatory diplomacy		-110,000	
(Section F) Transfer in funding to the Department for Energy Security and Net Zero for Regulatory diplomacy		-50,000	
(Section F) Transfer in funding to HM Revenue and Customs for the Accelerate Trade Facilitation Programme		-250,000	
(Section F) Transfer in funding to the Department of Health and Social Care for the Global Health Workforce Programme (GHWP)		-2,000,000	
(Section F) Transfer in funding to the Department for Environment, Food & Rural Affairs (DEFRA) for the Independent Panel for Evidence for Action on AMR		-2,000,000	
(Section H) Transfer in funding to the Cabinet Office (CO) for the Integrated Security Fund		-4,558,000	
(Section H) Transfer in funding to the Department for Business and Trade (DBT) for the Integrated Security Fund		-6,806,000	
(Section H) Transfer in funding to the Department for Energy Security and Net Zero (DESNZ) (ex. BEIS) for the Integrated Security Fund		-1,138,000	
(Section H) Transfer in funding to the Department for Science, Innovation and Technology (DSIT) for the Integrated Security Fund		-12,043,000	
(Section H) Transfer in funding to the Department for Transport (DfT) for the Integrated Security Fund		-2,634,000	
(Section H) Transfer in funding to HM Revenue & Customs (HMRC) for the Integrated Security Fund		-4,542,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section H) Transfer in funding to the Home Office (HO) for the Integrated Security Fund		-8,411,000	
(Section H) Transfer in funding to the Maritime and Coastguard Agency (MCA) for the Integrated Security Fund		-737,000	
(Section H) Transfer in funding to the Ministry of Defence (MoD) for the Integrated Security Fund		-12,928,000	
(Section H) Transfer in funding to the Ministry of Justice (MoJ) for the Integrated Security Fund		-823,000	
(Section H) Transfer in funding to the National Crime Agency (NCA) for the Integrated Security Fund		-3,638,000	
(Section H) Transfer in funding to the Single Intelligence Account for the Integrated Security Fund		-20,575,000	
(Section H) Transfer in funding to the UK Health Security Agency (UKHSA) for the Integrated Security Fund		-1,034,000	
(Section H) Transfer in funding to the Ministry of Housing, Communities and Local Government (MHCLG) (ex. DLUHC) for the Integrated Security Fund		-2,500,000	
(Section H) Transfer in funding to HM Treasury (HMT) for the Integrated Security Fund		-6,397,000	
(Section H) Transfer in funding to the Department for Culture, Media and Sport (DCMS) for the Integrated Security Fund		-244,000	
(Section H) Transfer in funding to the Joint Maritime Security Centre (JMSC) (managed by Home Office) for the Integrated Security Fund		-426,000	
(Section H) Transfer in funding to the Department for Environment, Food & Rural Affairs (DEFRA) for the Integrated Security Fund		-432,000	
(Section H) Transfer in funding to the Department of Health and Social Care (DHSC) for the Integrated Security Fund		-172,000	
(Section H) Transfer in funding to the Welsh Government for the Integrated Security Fund		-261,000	
(Section H) Transfer in funding to the Scottish Government for the Integrated Security Fund		-187,000	
(Section A) Transfer in funding from Department for Business and Trade for Trade Policy Officers	1,600,000		
(Section A) Transfer in funding from Department for Business and Trade for Trade Faculty Staff Costs - Joint Unit	328,000		
(Section A) Transfer in funding from Department for Business and Trade for Trade Faculty Total Staff Costs	169,000		
(Section A) Transfer in funding from Department for Science, Innovation and Technology for Staff costs for UKSA resource	70,000		
(Section A) Transfer in funding to the Cabinet Office for the Media Brief Contract - Special Advisors Pay		-153,000	
(Section A) Transfer in funding to the Cabinet Office for Civil Service Live 2024-25		-16,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Neutral Changes			
(Sections B and F) A budget neutral transfer to amend Independent Commission for Aid Impact	101,000	-101,000	
Budget Regime Changes			
(Section I to F) Switch: non-voted to voted European Attributed Aid	35,000,000		
(Section H) Switch: Resource DEL to Capital DEL for Integrated Security Fund Capital Grants		-12,128,000	
Cash Management Adjustments			
(Section A) Reserve Adjustment: Cash Management Charge	44,000		
Machinery of Government (MoG) Changes			
(Section A) Transfer of MOG funding to Cabinet Office in respect of Europe resource		-5,475,000	
Other Changes			
(Section A) Reserve hand back of RDEL from capital sales proceeds		-4,400,000	
Reserve Claims			
(Section A) Reserve Surrender: Foreign Currency Mechanism/Differential Inflation		-27,644,000	
(Section A) Reserve Claim: Consular Premium	4,176,000		
(Section A) Reserve Claim: IFRS16 RDEL Depreciation		-7,341,000	
(Section A) Reserve Claim: IFRS16 RDEL Finance Charge		-239,000	
(Section D) Reserve Claim: Emergency Disaster Relief Fund - Middle East	2,569,000		
(Section A) Autumn Budget change		-477,901,000	
(Section D) Autumn Budget change	1,148,532,000		
(Section E) Autumn Budget change	227,018,000		
(Section F) Autumn Budget change		-286,124,000	
(Section G) Autumn Budget change	91,520,000		
(Section H) Autumn Budget change		-22,610,000	
Total change in Resource DEL (voted)	1,542,341,000	-950,145,000	592,196,000
Budget Regime Changes			
(Section I to F) Switch: non-voted to voted European Attributed Aid		-35,000,000	
Total change in Resource DEL (non-voted)		-35,000,000	-35,000,000
Budget Cover Transfers (BCTs)			
(Section F) Transfer in funding from Department for Science, Innovation and Technology for the Tactical Fund Programme	140,000		
(Section F) Transfer in funding to the Department of Health and Social Care for the Caribbean Antimicrobial Resistance (AMR) Partnership		-6,096,000	
(Section H) Transfer in funding to the Department for Business and Trade (DBT) for the Integrated Security Fund		-1,559,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section H) Transfer in funding to the Department for Science, Innovation and Technology (DSIT) for the Integrated Security Fund		-4,336,000	
(Section H) Transfer in funding to the Single Intelligence Account for the Integrated Security Fund		-5,991,000	
(Section H) Transfer in funding to the UK Space Agency - DSIT for the Integrated Security Fund		-57,000	
Budget Regime Changes			
(Section E to K) Switch: Capital DEL to Capital AME for British International Investment		-460,000,000	
(Section H) Switch: Resource DEL to Capital DEL for Integrated Security Fund Capital Grants	12,128,000		
Other Changes			
(Section A) Reserve hand back of CDEL from capital sales proceeds		-25,100,000	
Reserve Claims			
(Section E) Reserve Claim: CDEL receipt to be switched to CAME for British International Investment recapitalisation	400,000,000		
(Section A) Autumn Budget change	69,000,000		
(Section D) Autumn Budget change		-119,543,000	
(Section E) Autumn Budget change		-147,689,000	
(Section F) Autumn Budget change	267,232,000		
Total change in Capital DEL (voted)	748,500,000	-770,371,000	-21,871,000
AME Expenditure Changes			
(Section J) Dilapidations	1,000,000		
Budget Regime Changes			
(Section E to K) Switch: Capital DEL to Capital AME for British International Investment	460,000,000		
Total change in Capital AME (voted)	461,000,000		461,000,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above and movements in working capital	1,076,795,000	-213,972,000	
Total change in Net Cash Requirement	1,076,795,000	-213,972,000	862,823,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource [†]	592,196,000	-35,000,000	557,196,000	
Capital	-21,871,000	-	-21,871,000	
Annually Managed Expenditure				
Resource	-	-	-	
Capital	461,000,000	-	461,000,000	
Total Net Budget				
Resource	592,196,000	-35,000,000	557,196,000	
Capital	439,129,000	-	439,129,000	
Non-Budget Expenditure	-			
Net Cash Requirement[†]	862,823,000			

Supplementary 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.

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.

PART I: EXPENDITURE AND AMBIT

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.

† Policy responsibility for the UK's relationship with the European Union transferred to the Cabinet Office on 24 July 2024. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

(a) Departmental Expenditure Limit - Resource (voted) is decreased by £5,475,000; and

(b) the net cash requirement is decreased by £5,475,000.

PART II: CHANGES PROPOSED

	£'000										
	Net Resources					Net Capital					
	Present		Changes			Revised		Present		Revised	
Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog
1	2	3	4	5	6	7	8	9	8	9	9
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Operating Costs, frontline diplomacy and overseas network	352,749	1,385,982	-6,813	-513,902	345,936	872,080		333,137	43,900		377,037
B Funding for NDPBs within Departmental Group (Net)	424	44,567	-	438	424	45,005		-	-		-
C British Council	-	162,500	-	3,845	-	166,345		-	-		-
D Regional bilateral programmes	-	2,061,838	-	1,161,329	-	3,223,167		1,228,543	-119,543		1,109,000
E Core multilateral programmes	-	1,612,102	-	221,333	-	1,833,435		750,689	-207,689		543,000
F Centrally managed programmes	-	1,105,560	-	-240,330	-	865,230		446,332	261,276		707,608
G International subscriptions, scholarships and BBC World Service	-	296,210	-	91,520	-	387,730		-	-		-
H Conflict, Stability and Security Fund	-	864,030	-	-125,224	-	738,806		-	185		185
Total voted DEL	353,173	7,532,789	-6,813	599,009	346,360	8,131,798		2,758,701	-21,871		2,736,830
Non-voted expenditure											
I European Union Attributed Aid	-	286,000	-	-35,000	-	251,000		-	-		-
Total non-voted DEL	-	286,000	-	-35,000	-	251,000		-	-		-
Total DEL	-	-	-6,813	564,009	-	-		-	-21,871		-
Annually Managed Expenditure (AME)											
Voted expenditure											
J Other central programme and technical costs	-	520,700	-	-	-	520,700		-	1,000		1,000
K British International Investment	-	-	-	-	-	-		420,000	460,000		880,000
Total voted AME	-	520,700	-	-	-	520,700		420,000	461,000		881,000
Total AME	-	-	-	-	-	-		420,000	461,000		881,000
Voted expenditure			-6,813	599,009				439,129	439,129		
Non-voted expenditure			-	-35,000				-	-		
Total for Estimate			-6,813	564,009				439,129	439,129		

PART II: CHANGES PROPOSED

	£'000
Present Plans	Changes
11,740,959	862,823
Revised Plans	12,603,782
Net Cash Requirement	12,603,782

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans											
	Administration			Resources				Total			Capital	
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
	1	2	3	4	5	6	7	8	9	10		
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Operating Costs, frontline diplomacy and overseas network	349,356	-3,420	345,936	1,127,398	-255,318	872,080	1,218,016	395,037	-18,000	377,037		
B Funding for NDPBs within Departmental Group (Net)	424	-	424	45,005	-	45,005	45,429	-	-	-		
C British Council	-	-	-	174,793	-8,448	166,345	166,345	-	-	-		
D Regional bilateral programmes	-	-	-	3,223,167	-	3,223,167	3,223,167	1,109,000	-	1,109,000		
E Core multilateral programmes	-	-	-	1,833,435	-	1,833,435	1,833,435	543,000	-	543,000		
F Centrally managed programmes	-	-	-	878,230	-13,000	865,230	865,230	754,311	-46,703	707,608		
G International subscriptions, scholarships and BBC World Service	-	-	-	387,730	-	387,730	387,730	-	-	-		
H Conflict, Stability and Security Fund	-	-	-	738,806	-	738,806	738,806	185	-	185		
Total voted DEL	349,780	-3,420	346,360	8,408,564	-276,766	8,131,798	8,478,158	2,801,533	-64,703	2,736,830		
Non-voted expenditure												
I European Union Attributed Aid	-	-	-	251,000	-	251,000	251,000	-	-	-		
Total non-voted DEL	-	-	-	251,000	-	251,000	251,000	-	-	-		
Total DEL	349,780	-3,420	346,360	8,659,564	-276,766	8,382,798	8,729,158	2,801,533	-64,703	2,736,830		
Annually Managed Expenditure (AME)												
Voted expenditure												
J Other central programme and technical costs	-	-	-	561,266	-40,566	520,700	520,700	1,000	-	1,000		
K British International Investment	-	-	-	-	-	-	-	880,000	-	880,000		
Total voted AME	-	-	-	561,266	-40,566	520,700	520,700	881,000	-	881,000		
Total AME	-	-	-	561,266	-40,566	520,700	520,700	881,000	-	881,000		
Voted expenditure	349,780	-3,420	346,360	8,969,830	-317,332	8,652,498	8,998,858	3,682,533	-64,703	3,617,830		
Non-voted expenditure	-	-	-	251,000	-	251,000	251,000	-	-	-		
Total for Estimate	349,780	-3,420	346,360	9,220,830	-317,332	8,903,498	9,249,858	3,682,533	-64,703	3,617,830		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	8,692,662	557,196	9,249,858
Net Capital Requirement	3,178,701	439,129	3,617,830
Accruals to cash adjustments	155,596	-168,502	-12,906
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-44,991	-438	-45,429
Add cash grant-in-aid	44,991	438	45,429
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-452,397	7,341	-445,056
New provisions and adjustments to previous provisions	-564,700	23,353	-541,347
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-46,604	14,338	-32,266
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,055,297	-199,885	855,412
Use of provisions	164,000	-13,649	150,351
Removal of non-voted budget items	-286,000	35,000	-251,000
<i>Of which:</i>			
Consolidated Fund Standing Services	-286,000	35,000	-251,000
Other adjustments	-	-	-
Net Cash Requirement	11,740,959	862,823	12,603,782

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

	£'000
	Revised Plans
Gross Administration Costs	349,780
<i>Less:</i>	
Administration DEL Income	-3,420
Net Administration Costs	346,360
Gross Programme Costs	11,182,459
<i>Less:</i>	
Programme DEL Income	-276,766
Programme AME Income	-40,566
Non-budget income	-14,000
Net Programme Costs	10,851,127
Total Net Operating Costs	11,197,487
<i>Of which:</i>	
Resource DEL	8,327,807
Capital DEL	2,212,629
Resource AME	671,051
Capital AME	-
Non-budget	-14,000
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-2,212,629
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	14,000
Other adjustments	251,000
Total Resource Budget	9,249,858
<i>Of which:</i>	
Resource DEL	8,729,158
Resource AME	520,700
<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	-
Total Resource (Estimate)	9,249,858

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A: Operating Costs, frontline diplomacy and overseas network	
Sales of Goods and Services	-3,420
Total Sales of Goods and Services	-3,420
Total Administration	-3,420
Programme	
A: Operating Costs, frontline diplomacy and overseas network	
Sales of Goods and Services	-255,318
C: British Council	
Sales of Goods and Services	-8,448
F: Centrally managed programmes	
Sales of Goods and Services	-12,014
Interest and Dividends	-986
Total Sales of Goods and Services	-275,780
Total Interest and Dividends	-986
Total Programme	-276,766
Total Voted Resource DEL	-280,186
Voted Resource AME	
Programme	
J: Other central programme and technical costs	
Other Income	-40,566
Total Other Income	-40,566
Total Programme	-40,566
Total Voted Resource AME	-40,566
Total Voted Resource Income	-320,752
Voted Capital DEL	
Programme	
A: Operating Costs, frontline diplomacy and overseas network	
Sales of Assets	-18,000
F: Centrally managed programmes	
Repayments	-46,703
Total Sales of Assets	-18,000
Total Repayments	-46,703
Total Programme	-64,703
Total Voted Capital DEL	-64,703
Total Voted Capital Income	-64,703

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-14,000	-14,000	-	-	-14,000	-14,000
Total	-14,000	-14,000	-	-	-14,000	-14,000

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Interest payments for the British Council loan.	-14,000	-14,000	-	-	-14,000	-14,000
Total	-14,000	-14,000	-	-	-14,000	-14,000

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer: Sir Oliver Robbins

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	28,561	-	28,561
B	Great Britain China Centre	350	-	350
B	Independent Commission for Aid Impact	3,918	-	3,918
B	Marshall Aid Commemoration Commission	4,100	-	4,100
B	Westminster Foundation for Democracy	8,500	-	8,500
Total		45,429	-	45,429

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Callable Capital: International Bank for Reconstruction and Development	9,555,800
Callable Capital: African Development Bank	2,663,400
Callable Capital: Asian Development Bank	2,171,100
Callable Capital: Inter-American Development Bank	1,258,000
Guarantee: EIB lending	242,600
Callable Capital: Caribbean Development Bank	97,000
Callable Capital: Multilateral Investment Guarantee Agency	59,500
Callable Capital: International Bank for Reconstruction and Development maintenance of value	50,300
Guarantee: Ukraine IBRD loan guarantee	4,521,200
Guarantee: India Green Growth IBRD loan guarantee	1,385,100
Guarantee: Room2Run African Development Bank loan portfolio guarantee	1,288,400
Guarantee: Gibraltar loan guarantee	425,000
Guarantee: Iraq IBRD loan guarantee	325,200
Guarantee: Jordan IBRD loan guarantee	260,500
Guarantee: IFCAP	225,500
Guarantee: Egypt IBRD loan guarantee	220,400
Guarantee: IFFEd	82,100
Guarantee: Ukrenergo	43,700
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	200
Other payments to IFIs where uncertainty exists due to future performance conditions	1,007,000
Callable Capital: PIDG GuarantCo	130,000
Various legal disputes	65,100
Cabi Pension Deficit Liability	19,100

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail	Body	£'000
G	United Nations Regular Budget	89,900
G	North Atlantic Treaty Organisation (NATO) Civil Budget	41,300
G	Council of Europe	39,800
G	Food and Agriculture Organisation	17,500
G	Organisation for Economic Co-operation & Development (OECD)	15,200
G	Commonwealth Secretariat	10,100
G	Organisation for Security and Co-operation in Europe (OSCE)	5,600
G	United Nations Educational, Scientific and Cultural Organisation (UNESCO)	4,900
G	United Nations Office of the High Commissioner for Human Rights (OHCHR)	3,000

Ministry of Housing, Communities and Local Government †

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
(Section A) Transfer to Home Office for Shared Outcomes Fund, specifically the Refugee Integration Outcomes project .		-146,000	
(Section A) Transfer to Department for Environment, Food and Rural Affairs for Cambridge - Water Scarcity.		-175,000	
(Section A) Transfer to the Statistics Board for the Shared Outcomes Fund, specifically the Refugee Integration Outcomes project.		-1,249,000	
(Section A) Transfer to Department of Health and Social Care for the Rough Sleeping Drug and Alcohol Treatment Grant.		-53,700,000	
(Section A) Transfer to Northern Ireland Executive for Homes for Ukraine - Allied Schemes.		-309,000	
(Section A) Transfer to Northern Ireland Executive for Homes for Ukraine.		-3,345,000	
(Section A) Transfer to Northern Ireland Executive for Hong Kong.		-134,000	
(Section A) Transfer to Scottish Government for 2023-24 Homelessness Top-Up (Ukraine).		-2,882,000	
(Section A) Transfer to Scottish Government for Thank you payments Homes for Ukraine.		-4,870,000	
(Section A) Transfer to Scottish Government for Children and Young People payment.		-163,000	
(Section A) Transfer to Scottish Government for Hong Kong.		-93,000	
(Section A) Transfer to Welsh Assembly Government for Hong Kong.		-54,000	
(Section A) Transfer to Welsh Assembly Government for Homes for Ukraine.		-2,771,000	
(Section A) Transfer to Welsh Assembly Government for Homes for Ukraine for Allied Schemes and Children and Young People payment.		-1,066,000	

(Section A) Transfer from Foreign, Commonwealth and Development Office for the Community Cohesion and Resilience Programme.	2,500,000	
(Section B) Transfer to Ministry of Justice for the Private Rented Sector (PRS) Court Reform and HDP Renters Rights.		-1,587,000
(Section B) Transfer to Department for Work and Pensions for the Building Safety Regulator.		-19,641,000
(Section C) Transfer to Ministry of Justice for the Creating Future Opportunities Programme.		-45,000,000
(Section C) Transfer to Northern Ireland Executive for UK Shared Prosperity Fund.		-11,415,000
(Section C) Transfer to Department for Transport for Levelling Up Fund.		-870,000
(Section C) Transfer to Welsh Assembly Government for the Freeport Programme.		-1,400,000
(Section C) Transfer from Ministry of Justice for the Prisoner Building Homes Project.	350,000	
(Section C) Transfer from Ministry of Defence for Barrow.	1,000,000	
(Section D) Transfer to Welsh Assembly Government for Port Talbot.		-863,000
(Section F) Transfer to Cabinet Office to support Private Finance Initiative (PFI)'s in local government.		-3,000,000
(Section F) Transfer from Department for International Trade for the HMLR Sponsorship.	260,000	
(Section F) Transfer from Local Government DEL for Digital Transformation.	25,237,000	
Budget Neutral Changes		
(Section A) Increase for Local Government and Public Services.	3,932,000	
(Section B) Increase for Housing and Planning.	22,820,000	
(Section C) Decrease for Local Growth and Devolution.		-2,985,000
(Section D) Decrease for Elections, Union and Constitution.		-7,454,000
(Section E) Increase for Research, Data and Trading Funds.	7,563,000	

(Section F) Decrease for MHCLG Staff, Building and Infrastructure Costs.		-17,547,000	
(Section G) Decrease for Departmental Unallocated Provision.		-300,229,000	
(Section H) Decrease for Local Government and Public Services (ALB)(Net).		-645,000	
(Section I) Increase for Housing and Planning (ALB)(Net).	294,545,000		
Budget Regime Changes			
(Section I) Public Sector Land Switch.		-29,000,000	
(Section I) Surrender in respect of Expected Credit Losses Resource Budget.		-76,300,000	
Cash Management Adjustments			
(Section F) Adjustment from HM Treasury for Cash Forecasting Charge.		-459,000	
Other Changes			
(Section A) Increase for Local Government and Public Services.	332,329,000		
(Section B) Increase for Housing and Planning.	130,726,000		
(Section C) Decrease for Local Growth and Devolution.		-24,850,000	
(Section D) Increase for Elections, Union and Constitution.	12,250,000		
(Section F) Increase for Staff, Building and Infrastructure Costs.	2,500,000		
(Section G) Increase for Departmental Unallocated Provision.	288,100,000		
Reserve Claims			
(Section B) From HM Treasury for Depreciation.	55,873,000		
Total change in Resource DEL (voted) - Housing and Communities	1,179,985,000	-614,202,000	565,783,000
Other Changes			
(Section I) Increase for Elections.	222,400,000		
Total change in Resource DEL (non-voted) - Housing and Communities	222,400,000		222,400,000

Budget Cover Transfers

(Section L) Transfer from Local Government to Housing and Communities for Cyber and Digital	-25,237,000
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(Section L) Return of budget PFI joint service centres.	-2,257,000
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(Section L) Return of budget for City of London.	-13,291,000
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(Section L) Return of budget for Cyber and Digital modernisation.	-1,482,000
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Reserve Claims

(Section M) Increase for Safetynet on Account.	60,986,000
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Total change in Resource DEL (voted) - Local Government	60,986,000	-42,267,000	18,719,000
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Budget Regime Changes

(Section J) Surrender in respect of Elections Resource Budget	-33,999,000
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AME Expenditure Changes

(Section N) Decreases for provisions.	-1,059,000
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(Section O) Decreases for impairments.	-55,328,000
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(Section S) Decreases for pensions.	-10,000
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(Section T) Decreases for corporation tax.	-2,700,000
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(Section T) Decreases for impairments.	-70,100,000
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(Section T) Decreases for pensions.	-9,845,000
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Budget Neutral Changes

(Section R) Decrease for National Non-Domestic Rates (NDR) 3 outturn.	-350,000,000
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(Section U) Increase for TP outturn.	77,998,000
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(Section U) Increase for Disregarded amounts outturn.	2,285,000
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(Section U) Increase for Final NDR3 Deficit on Col outturn	147,347,000
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(Section U) Increase for Safety Net outturn.	10,769,000
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(Section U) Increase for Levy account surplus distribution.	33,132,000
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(Section U) Increase for Local share.	78,469,000
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(Section U) Increase for Top Up.	1,296,000
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(Section U) Increase for Tariff.	-1,296,000
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Other Changes

(Section R) Increase for Business Rates Relief (BRR) Contingency.	150,000,000		
(Section R) Decrease for BRR outturn income.		-132,988,000	
(Section R) Increase for BRR outturn payments.	71,786,000		
(Section U) Increase for Levy account surplus distribution.	166,868,000		
Total change in Resource AME (voted)	739,950,000	-623,326,000	116,624,000

Budget Cover Transfers

(Section A) Transfer to Home Office for Shared Outcomes Fund, specifically the Refugee Integration Outcomes project.		-83,000	
(Section A) Transfer to Department of Health and Social Care for the Rough Sleeping Drug and Alcohol Treatment Grant.		-500,000	
(Section B) Transfer to Ministry of Justice for the PRS Court Reform and HDP Renters Rights.		-3,300,000	
(Section B) Transfer to Department for Work and Pensions for the Building Safety Regulator.		-2,000,000	
(Section C) Transfer to Department for Environment, Food and Rural Affairs for Cambridge - Water		-180,000	
(Section C) Transfer to Department for Culture, Media and Sport for Community Life Survey Programme.		-3,000,000	
(Section C) Transfer to Northern Ireland Executive for UK Shared Prosperity Fund.		-9,140,000	
(Section C) Transfer to Department for Transport for Trailblazers - West Midlands.		-60,000,000	
(Section C) Transfer from Department of Energy and Climate Change for Energy Transition Zone.	4,100,000		
(Section E) Transfer from Ministry of Justice for the BOLD Programme.	117,000		
(Section F) Transfer from Department for Education for Supporting families.	237,000		
(Section I) Transfer to Home Office for Single Land Programme.		-1,082,000	
(Section I) Transfer to Ministry of Justice for the Single Land Programme.		-1,379,000	

Budget Exchange

(Section I) Public Sector Land Reprofile into 2025-26		-29,000,000	
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Budget Neutral Changes

(Section A) Increase for Local Government and Public Services.	23,915,980		
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(Section B) Decrease for Housing and Planning.		-309,382,353	
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(Section C) Increase for Local Growth and	5,144,000		
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(Section D) Increase for Elections, Union and Constitution.	6,956,000		
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(Section E) Increase for Research, Data and Trading Funds.	12,963,373		
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(Section F) Decrease for Staff, Building and Infrastructure Costs.		-16,616,000	
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(Section G) Decrease for Departmental Unallocated Provision.		-456,913,000	
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(Section H) Decrease for Local Government and Public Services (ALB)(Net).		-50,000	
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(Section I) Increase for Housing and Planning	733,982,000		
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Budget Regime Changes

(Section I) Public Sector Land Switch.	29,000,000		
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Other Changes

(Section A) Increase for Local Government and Public Services.	7,200,000		
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(Section B) Increase for Housing and Planning.	500,000		
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(Section C) Decrease for Local Growth and Devolution.	1,128,891,000		
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(Section G) Increase for Departmental Unallocated Provision.	226,300,000		
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Total change in Capital DEL (voted) - Housing and Communities	2,179,306,353	-892,625,353	1,286,681,000
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Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.	1,272,380,000		
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Total change in Net Cash Requirement	1,272,380,000		1,272,380,000
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† In the Main Estimate 2024-25, this Estimate was titled Department for Levelling Up, Housing and Communities.

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total
£			
Departmental Expenditure Limit - Housing and Communities			
Resource	565,783,000	222,400,000	788,183,000
Capital	1,286,681,000	-	1,286,681,000
Departmental Expenditure Limit - Local Government			
Resource	18,719,000	-	18,719,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	116,624,000	-	116,624,000
Capital	-	-	-
Total Net Budget			
Resource	701,126,000	222,400,000	923,526,000
Capital	1,286,681,000	-	1,286,681,000
Non-Budget Expenditure	-		
Net Cash Requirement	1,272,380,000		

Supplementary amounts required in the year ending 31 March 2025 for expenditure by Ministry of Housing, Communities and Local Government† on:

Departmental Expenditure Limit - Housing and Communities:Expenditure arising from:

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

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

† In the Main Estimate 2024-25, this Estimate was titled Department for Levelling Up, Housing and Communities.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000
	Present			Revised			Present	Changes	Revised	
	Admin	Prog	Admin	Prog	Admin	Prog				
1	2	3	4	5	6					
Departmental Expenditure Limit (DEL) - Housing and Communities										
Voted expenditure										
A Local Government and Public Services	-	74,764	-	267,804	-	342,568	119,359	33,510	152,869	
B Housing and Planning	-	1,457,127	-	133,518	-	1,590,645	1,876,131	-306,543	1,569,588	
C Local Growth and Devolution	-	1,463,661	-	-85,170	-	1,378,491	1,781,966	1,065,815	2,847,781	
D Elections, Union and Constitution	-	45,052	-	3,933	-	48,985	7,468	6,956	14,424	
E Research, Data and Trading Funds	-	5,570	-	7,563	-	13,133	11,875	2,464	14,339	
F DLUHC Staff, Building and Infrastructure Costs	269,102	6,419	35,017	26,647	304,119	33,066	54,949	-16,379	38,570	
G Local Government and Public Services (ALB)(Net)	18,790	-	-645	-	18,145	-	300	-50	250	
H Housing and Planning (ALB)(Net)	45,773	67,218	6,965	182,280	52,738	249,498	3,075,168	731,521	3,806,689	
<i>Departmental Unallocated Provision</i>	-	12,129	-	-12,129	-	-	230,613	-230,613	-	
Total voted DEL	333,665	3,131,940	41,337	524,446	375,002	3,656,386	7,157,829	1,286,681	8,444,510	
Non-voted expenditure	-	-	-	-	-	-	-	-	-	
I Elections	-	103,211	-	222,400	-	325,611	-	-	-	
Total non-voted DEL	-	103,211	-	222,400	-	325,611	-	-	-	
Total DEL - Housing and Communities			41,337	746,846				1,286,681		
Department Expenditure Limit (DEL) - Local Government										
Voted expenditure										
K Other Grants and Payments	-	9,206,135	-	-28,976	-	9,177,159	-	-	-	
L Business Rates Retention	-	13,291	-	47,695	-	60,986	-	-	-	
Total voted DEL	-	9,219,426	-	18,719	-	9,238,145	-	-	-	
Total DEL - Local Government			-	18,719				-		

	£'000											
	Net Resources						Net Capital					
	Present			Changes			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	
1	2	3	4	5	6	7	8	9				
Annually Managed Expenditure (AME)												
Voted expenditure												
N Local Government and Public Services	-	51,452	-	-1,059	-	50,393	-	-	-	-	-	-
O Housing and Planning	-	97,139	-	-55,328	-	41,811	-	-	-	-	-	-
Q Non-Domestic Rates Outturn Adjustments	-	350,000	-	-200,000	-	150,000	-	-	-	-	-	-
R Local Government and Public Services (ALB)(Net)	-	765	-	-10	-	755	-	-	-	-	-	-
S Housing and Planning (ALB)(Net)	-	984,390	-	-82,645	-	901,745	-	-	-	-	-	-
T Business Rates Retention	-	17,189,690	-	455,666	-	17,645,356	-	-	-	-	-	-
Total voted AME	-	18,673,436	-	116,624	-	18,790,060	-	-	-	-	-	-
Total AME												
Voted expenditure			41,337	659,789							1,286,681	
Non-voted expenditure												
Total for Estimate			41,337	882,189							1,286,681	

£'000			
Present Plans	Changes	Revised Plans	
32,044,883	1,272,380	33,317,263	Net Cash Requirement

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans									
	Resources					Capital				
	Administration			Programme		Total		Capital		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	10	
Departmental Expenditure Limits (DEL) - Housing and Communities										
Voted expenditure										
A Local Government and Public Services	-	-	-	342,568	-	342,568	342,568	152,869	-	152,869
B Housing and Planning	-	-	-	1,611,910	-21,265	1,590,645	1,590,645	2,281,653	-712,065	1,569,588
C Local Growth and Devolution	-	-	-	1,378,491	-	1,378,491	1,378,491	2,852,508	-4,727	2,847,781
D Elections, Union and Constitution	-	-	-	48,985	-	48,985	48,985	14,424	-	14,424
E Research, Data and Trading Funds	-	-	-	13,133	-	13,133	13,133	14,339	-	14,339
F DLUHC Staff, Building and Infrastructure Costs	335,226	-31,107	304,119	33,066	-	33,066	337,185	50,920	-12,350	38,570
G Local Government and Public Services (ALB)(Net)	18,145	-	18,145	-	-	-	18,145	250	-	250
H Housing and Planning (ALB)(Net)	52,738	-	52,738	249,498	-	249,498	302,236	3,806,689	-	3,806,689
<i>Departmental Unallocated Provision</i>	-	-	-	-	-	-	-	-	-	-
Total voted DEL	406,109	-31,107	375,002	3,677,651	-21,265	3,656,386	4,031,388	9,173,652	-729,142	8,444,510
Non-voted expenditure										
I Elections	-	-	-	325,611	-	325,611	325,611	-	-	-
Total non-voted DEL	-	-	-	325,611	-	325,611	325,611	-	-	-
Total DEL - Housing and Communities	406,109	-31,107	375,002	4,003,262	-21,265	3,981,997	4,356,999	9,173,652	-729,142	8,444,510
Departmental Expenditure Limit (DEL) - Local Government										
Voted expenditure										
J Revenue Support Grant	-	-	-	2,117,964	-	2,117,964	2,117,964	-	-	-
K Other Grants and Payments	-	-	-	9,177,159	-	9,177,159	9,177,159	-	-	-
L Business Rates Retention	-	-	-	60,986	-	60,986	60,986	-	-	-
Total voted DEL	-	-	-	11,356,109	-	11,356,109	11,356,109	-	-	-
Total DEL - Local Government	-	-	-	11,356,109	-	11,356,109	11,356,109	-	-	-

	Revised Plans									
	Administration			Resources			Programme		Capital	
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Gross	Income
	1	2	3	4	5	6	7	8	9	10
Annually Managed Expenditure (AME)										
Voted expenditure										
M Other Grants and Payments	-	-	-	5,550,342	-	5,550,342	5,550,342	-	-	-
N Local Government and Public Services	-	-	-	50,393	-	50,393	50,393	-	-	-
O Housing and Planning	-	-	-	41,811	-	41,811	41,811	-	-	-
P DLUHC Staff, Building and Infrastructure Costs	-	-	-	-150	-	-150	-150	-	-	-
Q Non-Domestic Rates Outturn Adjustments	-	-	-	150,000	-	150,000	150,000	-	-	-
R Local Government and Public Services (ALB)(Net)	-	-	-	755	-	755	755	-	-	-
S Housing and Planning (ALB)(Net)	-	-	-	901,745	-	901,745	901,745	-	-	-
T Business Rates Retention	-	-	-	20,595,929	-2,950,573	17,645,356	17,645,356	-	-	-
Total voted AME	-	-	-	27,290,825	-2,950,573	24,340,252	24,340,252	-	-	-
Total AME	-	-	-	27,290,825	-2,950,573	24,340,252	24,340,252	-	-	-
Voted expenditure	406,109	-31,107	375,002	42,324,585	-2,971,838	39,352,747	39,727,749	9,173,652	-729,142	8,444,510
Non-voted expenditure	-	-	-	325,611	-	325,611	325,611	-	-	-
Total for Estimate	406,109	-31,107	375,002	42,650,196	-2,971,838	39,678,358	40,053,360	9,173,652	-729,142	8,444,510

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	39,129,834	923,526	40,053,360
Net Capital Requirement	7,157,829	1,286,681	8,444,510
Accruals to cash adjustments	-14,139,569	-715,427	-14,854,996
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-4,192,404	-837,416	-5,029,820
Add cash grant-in-aid	2,270,939	-396,527	1,874,412
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-127,216	8,419	-118,797
New provisions and adjustments to previous provisions	-60,725	-	-60,725
Departmental Unallocated Provision	-242,742	242,742	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-16,264,953	-86,569	-16,351,522
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	4,468,809	352,865	4,821,674
Use of provisions	8,723	1,059	9,782
Removal of non-voted budget items	-103,211	-222,400	-325,611
<i>Of which:</i>			
Consolidated Fund Standing Services	-103,211	-222,400	-325,611
Other adjustments	-	-	-
Net Cash Requirement	32,044,883	1,272,380	33,317,263

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

	£'000
	Revised Plans
Gross Administration Costs	374,754
<i>Less:</i>	
Administration DEL (Housing and Communities) Income	-31,107
Administration DEL (Local Government) Income	-
Net Administration Costs	343,647
Gross Programme Costs	49,102,438
<i>Less:</i>	
Programme DEL (Housing and Communities) Income	-738,057
Programme DEL (Local Government) Income	-
Programme AME Income	-2,950,573
Non-budget income	-1,500
Net Programme Costs	45,412,308
Total Net Operating Costs	45,755,955
<i>Of which:</i>	
Resource DEL (Housing and Communities)	4,309,695
Resource DEL (Local Government)	11,356,109
Capital DEL (Housing and Communities)	7,753,262
Capital DEL (Local Government)	-
Resource AME	24,385,389
Capital AME	-
Non-budget	-2,048,500
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-5,705,762
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	2,048,500
Other adjustments	-2,045,333
Total Resource Budget	40,053,360
<i>Of which:</i>	
Resource DEL (Housing and Communities)	4,356,999
Resource DEL (Local Government)	11,356,109
Resource AME	24,340,252
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	40,053,360

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL - Housing and Communities	
Administration	
F DLUHC Staff, Building and Infrastructure Costs	
Interest and Dividends	-10,000
Other Income	-21,107
Total Interest and Dividends	-10,000
Total Other Income	-21,107
Total Administration	-31,107
Programme	
B Housing and Planning	
Sales of Goods and Services	-20,500
Interest and Dividends	-765
Total Sales of Goods and Services	-20,500
Total Interest and Dividends	-765
Total Programme	-21,265
Total Voted Resource DEL- Housing and Communities	-52,372
T Business Rates Retention	
Other Grants	-2,950,573
Total Other Grants	-2,950,573
Total Programme	-2,950,573
Total Voted Resource AME	-2,950,573
Total Voted Resource Income	-3,002,945
Voted Capital DEL- Housing and Communities	
Programme	
B Housing and Planning	
Other Grants	-712,065
C Local Growth and Devolution	
Other Grants	-4,727
Sales of Assets	-12,350
Total Sales of Assets	-12,350
Total Other Grants	-716,792
Total Programme	-729,142
Total Voted Capital DEL- Housing and Communities	-729,142
Total Voted Capital Income	-729,142

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-1,750,842	-1,750,842	-297,658	-297,658	-2,048,500	-2,048,500
Total	-1,750,842	-1,750,842	-297,658	-297,658	-2,048,500	-2,048,500

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Capital Pooled Housing Receipts	-183,000	-183,000	182,500	182,500	-500	-500
HCA Housing Supply: Help to Buy	-1,563,473	-1,563,473	-479,527	-479,527	-2,043,000	-2,043,000
HCA Housing Supply: First Buy	-3,500	-3,500	-500	-500	-4,000	-4,000
Guarantees	-869	-869	-131	-131	-1,000	-1,000
Total	-1,750,842	-1,750,842	-297,658	-297,658	-2,048,500	-2,048,500

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer: Sarah Healey

Executive Agency Accounting Officers:

Paul Morrison Planning Inspectorate

ALB Accounting Officers:

Eamonn Boylan	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
Fiona MacGregor	Regulator for Social Housing

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
G	Commission for Local Administration in in England	12,606	50	12,226
G	Valuation Tribunal Service	5,539	200	5,656
H	Homes England	292,964	3,805,545	1,846,200
H	The Leasehold Advisory Service	2,774	-	2,400
H	The Office for Place	2,395	244	3,730
H	Regulator of Social Housing	3,525	700	3,820
H	The Housing Ombudsman	578	200	380
R	Commission for Local Administration in England	-462	-	-
R	Valuation Tribunal Service	1,217	-	-
S	Homes England	907,736	-	-
S	Regulator of Social Housing	600	-	-
S	The Housing Ombudsman	-6,591	-	-
Total		1,222,881	3,806,939	1,874,412

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	Chairship of the International Holocaust Remembrance Alliance	642

PART III: NOTE J - STAFF BENEFITS

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

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.	850
Claim for repair or repurchase of defective Right to Buy homes sold by local authorities between 1980 and 1985.	250 to 750k per house
Potential losses/liabilities arising from inability to recover any ineligible expenditure from individual projects in the 2014-20 programme/arising from current European Liabilities.	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 31 March 2024, the West Sussex Pension Scheme had 11 active members. When the last active member leaves the scheme, the obligation to pay an exit debt will be crystallised. The timing and value of any exit debt due in the future is not yet known.	Unquantifiable
Homes England: Homes England is potentially liable for miscellaneous claims by developers, contractors and individuals in respect of costs and claims not allowed for in development agreements, construction contracts, grants and claims such as Compulsory Purchase Orders. Payment, if any, against these claims may depend on lengthy and complex litigation and potential final settlements cannot be determined with any certainty at this time. As claims reach a more advanced stage they are considered in detail and specific provisions are made in respect of those liabilities to the extent that payment is considered probable.	Unquantifiable
Planning Inspectorate: Litigation costs may be incurred following unsuccessful attempts to resist a High Court challenge to an Inspector's decision. The timing and value of such awards are difficult to predict.	110
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.	155
Estimated £2.3 million self-correction to the European Regional Development Fund (ERDF) programme to reduce the total error rate below 2% following the European Commission audit.	2,300
Parliamentary Contingent Liabilities that have been disclosed to Parliament and are disclosed in the Accountability Report but are not disclosed under IFRS as the probability is considered remote:	
Professional Indemnity Insurance (PII) Scheme – The department provides state backing to an insurer who administers PII policies for qualified professionals to enable them to access the indemnity cover they need to undertake EWS1 assessments. The 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.	70,000

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
<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 as at 30 September 2024 with a value of £19.48 million.</p>	19,479
<p>A second scheme was launched in 2020, and further expanded in 2024, guaranteeing debt of no more than £6 billion. As of 30 September 2024, £1.25 billion of borrowing had been approved, with £1.20 billion drawn down. The financial guarantee in the Statement of Financial Position at 30 September had a value of £1.479 million.</p>	1,479
<p>The department has provided a guarantee scheme for the private rented sector (PRS), guaranteeing debt of no more than £3.5 billion. At 30 September 2024, the department has approved borrowing of circa £1.8 billion of which £1.51 billion has been drawn down, and a further £61m approved yet to be funded, all of which is covered by the guarantee scheme. The guarantees have been valued in accordance with IFRS 9 and have been recognised as a financial guarantee in the Statement of Financial Position as at 30 September 2024 with a value of £21 million.</p>	21,050
<p>In May 2019, the department launched the ENABLE Build guarantee scheme, guaranteeing debt of no more than £1 billion. At 30 September 2024, £420 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 as at 30 September 2024 with a value of £105,000.</p>	105
<p>To strengthen local authorities' ability to enforce building safety remediation action, the department has indemnified the Joint Inspection Team (JIT) for professional indemnity and for death and personal injury claims resulting from their advice. The local authority retains responsibility for decisions on enforcement. The indemnity is unquantifiable and will continue for the duration of the period over which the JIT operates and 6 years thereafter for professional indemnity, and 125 years for death and personal injury.</p>	Unquantifiable
<p>The department provides letters of comfort to ALBs in relation to their pension scheme liabilities. Ebbsfleet Development Corporation is no longer part of the Departmental Group for accounting purposes but the department continues to be responsible for governance arrangements and the letter of comfort continues to be in place.</p>	Unquantifiable
<p>An indemnity to Returning Officers for UK Parliamentary elections; For the purposes of UK Parliamentary elections, Returning Officers and Acting Returning Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The indemnity is to cover the costs of any claims against them, which are not covered under the existing insurance policies that Returning Officers hold. The indemnity will cover costs arising in relation to UK Parliamentary elections including by-elections, where the date of the poll is on or before the 2 May 2029.</p>	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
<p>An indemnity to Police Area Returning Officers and Local Returning Officers for the Police and Crime Commissioner elections held on 2 May 2024. For the purposes of Police and Crime Commissioner elections, Police Area Returning Officers and Local Returning Officers throughout England and Wales are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The indemnity is to cover the costs of any claims against them, which are not covered under any existing insurance policies that Police Area Returning Officers and Local Returning Officers hold. The Department will also certificate the Returning Officers under The Employers' Liability (Compulsory Insurance) Regulations 1998 in respect of any liability to their employees. The indemnity and certificate will remain in place to provide cover to Police Area Returning Officers and Local Returning Officers for any by-elections that are held prior to the next scheduled Police and Crime Commissioner elections on 2 May 2028.</p>	Unquantifiable
<p>An indemnity to Petition Officers for any Recall Petition that may be held between the date the indemnity came into force, 5 February 2024, and 2 May 2029. 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
<p>Building Safety Regulator - The Agency agreement with the HSE provides the Executive (and its staff) with an indemnity for all costs, damages or expenses which the HSE or its employees may cause from carrying out any function that is transferred to the HSE under the Agreement.</p>	Unquantifiable

Department for Culture, Media and Sport

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

£			
	Increases	Reductions	Total
Changes in budgets, non-budget voted provision and cash			
Budget Cover Transfers			
(Section N) Budget Cover Transfer (DSIT) relating to Digital, Data and Technology	3,318,000		
(Section N) Budget Cover Transfer (CO) relating to DCMS Corporate Operations	109,000	-33,000	
(Section N) Budget Cover Transfer (DfE) relating to DCMS Corporate Operations		-54,000	
(Section N) Budget Cover Transfer (DSIT) relating to DCMS Corporate Operations	1,372,000		
(Section N) Budget Cover Transfer (HMT) relating to DCMS Corporate Operations		-217,000	
(Section F) Budget Cover Transfer (HO) relating to Support for the Sports sector		-1,947,000	
(Section H) Budget Cover Transfer (CO) relating to Ceremonial and support for the Heritage sector	760,000		
(Section K) Budget Cover Transfer (CO) relating to GREAT Campaign funding	10,016,000		
(Section N) Budget Cover Transfer (The National Archives) relating to DCMS Corporate Operations		-175,000	
(Section N) Budget Cover Transfer (FCDO) relating to Conflict, Stability and Security Fund	135,000		
Budget Neutral Changes			
(Section D) Budget Neutral Switch relating to Arts		-69,000	
(Section E) Budget Neutral Switch relating to Creative Industries	2,500,000		
(Section E) Budget Neutral Switch relating to Cultural Investment Fund	4,926,000		
(Section E) Budget Neutral Switch relating to Arts and culture ALBs	1,725,000	-1,571,000	
(Section E) Budget Neutral Switch relating to UK City of Culture 2025	4,055,000		
(Section E) Income adjustment relating to Arts and culture ALBs	69,000	-937,000	
(Section G) Budget Neutral Switch relating to Sport sponsored ALBs	728,000	-444,000	
(Section G) IFRS 16 adjustment relating to Sport sponsored ALBs	172,000		
(Section H) Budget Neutral Switch relating to Heritage	313,000		
(Section I) Budget Neutral Switch relating to Cultural Investment Fund	239,000		
(Section I) Budget Neutral Switch relating to Heritage sponsored ALBs	1,500,000	-1,967,000	
(Section I) IFRS 16 adjustment relating to Heritage sponsored ALBs		-911,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section I) Income adjustment relating to Defra funding for National Heritage Memorial Fund		-293,000	
(Section I) Income adjustment relating to Welsh Government funding for National Heritage Memorial Fund	5,720,000	-18,000	
(Section L) Budget Neutral Switch relating to Creative Industries		-2,500,000	
(Section N) Budget Neutral Switch relating to Central Contingency	2,250,000		
(Section N) Budget Neutral Switch relating to Ceremonial and support for the Heritage sector		-30,000	
(Section N) Budget Neutral Switch relating to Cultural Investment Fund		-2,101,000	
(Section N) Budget Neutral Switch relating to DCMS Corporate Operations	671,000	-33,449,000	
(Section N) Budget Neutral Switch relating to Departmental Unallocated Provision (DUP)		-4,522,000	
(Section N) Budget Neutral Switch relating to Loan Book Management		-1,364,000	
(Section N) Budget Neutral Switch relating to Support for the Sports sector	100,000		
(Section N) Budget Neutral Switch relating to UK City of Culture 2025		-555,000	
(Section N) IFRS 16 adjustment relating to Administration and Research	911,000	-172,000	
(Section N) Income adjustment relating to Defra funding for National Heritage Memorial Fund	293,000		
(Section N) Income adjustment relating to Support for the Arts sector		-69,000	
(Section N) Income adjustment relating to Welsh Government funding for National Heritage Memorial Fund	18,000		
(Section K) Budget Neutral Switch relating to Tourism sponsored ALBs	23,000		
(Section R) Budget Neutral Switch relating to National Citizen Service	13,000		
(Section A) Budget Neutral Switch relating to Support for Museums and Galleries		-4,432,000	
(Section B) Budget Neutral Switch relating to Museums and Galleries sponsored ALBs	10,945,000		
(Section C) Budget Neutral Switch relating to Libraries sponsored ALBs	2,448,000		
(Section D) Budget Neutral Switch relating to Creative Growth programme		-160,000	
(Section D) Budget Neutral Switch relating to Cultural Development Fund	300,000		
(Section D) Budget Neutral Switch relating to Cultural Investment Fund		-3,064,000	
(Section D) Budget Neutral Switch relating to Support for the Arts sector		-8,525,000	
(Section D) Budget Neutral Switch relating to UK City of Culture 2025		-3,500,000	
(Section D) Income adjustment relating to DfE funding for ACE		-452,000	

	£		
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section D) Income adjustment relating to Support for the Arts sector	447,000		
(Section E) Budget Neutral Switch relating to Cultural Development Fund		-300,000	
(Section E) Income adjustment relating to DfE funding for ACE	942,000		
(Section F) Budget Neutral Switch relating to Support for the Sports sector	9,052,000		
(Section H) Budget Neutral Switch relating to Blue Plaques		-200,000	
(Section H) Budget Neutral Switch relating to Ceremonial and support for the Heritage sector	6,925,000		
(Section H) Income adjustment relating to Welsh Government funding for National Heritage Memorial Fund		-5,720,000	
(Section I) Budget Neutral Switch relating to Blue Plaques	200,000		
(Section I) Budget Neutral Switch relating to Creative Growth programme	160,000		
(Section J) Budget Neutral Switch relating to Support for the Tourism sector	2,293,000		
(Section L) Budget Neutral Switch relating to Global Screen Fund		-7,000,000	
(Section L) Budget Neutral Switch relating to London Film Festival		-1,700,000	
(Section L) Budget Neutral Switch relating to Support for the Broadcasting and Media sector	359,000	-3,204,000	
(Section L) Budget Neutral Switch relating to Support for the Digital, Broadcasting and Media sectors	16,842,000		
(Section M) Budget Neutral Switch relating to Global Screen Fund	7,000,000		
(Section M) Budget Neutral Switch relating to London Film Festival	1,700,000		
(Section M) Budget Neutral Switch relating to Broadcasting and Media sponsored ALBs	1,354,000	-359,000	
(Section N) Budget Neutral Switch relating to Major Projects	2,900,000		
(Section O) Income adjustment relating to NLC Funding from NLDF	9,681,000		
(Section P) Budget Neutral Switch relating to Gambling Commission	397,000		
(Section P) Income adjustment relating to NLC Funding from NLDF		-9,681,000	
(Section Q) Budget Neutral Switch relating to Civil Society and Youth		-902,000	
Budget Regime Changes			
(Section G) Resource and Capital switch relating to Sport sponsored ALBs		-1,899,000	
(Section G) Surrender of funding relating to Swimming Pool Support Fund		-422,000	
(Section I) Resource and Capital switch relating to Heritage sponsored ALBs		-2,120,000	
(Section K) Resource and Capital switch relating to Tourism sponsored ALBs		-232,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section N) Funding adjustment relating to DCMS Corporate Operations	1,094,000	-2,272,000	
(Section N) Resource and Capital switch relating to Central Contingency	9,127,000		
(Section B) Resource and Capital switch relating to Museums and Galleries sponsored ALBs		-2,621,000	
(Section C) Surrender of funding relating to BL Leeds & Boston Spa		-587,000	
(Section F) Resource and Capital switch relating to Commonwealth Games Legacy Fund		-1,827,000	
(Section F) Surrender of funding relating to Football Euro 2028		-1,750,000	
(Section N) Resource and Capital switch relating to DCMS Corporate Operations	191,000		
(Section N) Surrender of funding relating to Central Contingency		-13,500,000	
(Section N) Surrender of funding relating to Loan Book Management		-4,609,000	
(Section P) Resource and Capital switch relating to Gambling Commission		-618,000	
(Section Q) Resource and Capital switch relating to Youth Investment Fund		-2,000,000	
(Section Q) Surrender of funding relating to VCSE Support Package - Critical Support Delivery		-876,000	
(Section Q) Surrender of funding relating to Youth Investment Fund		-9,000,000	
(Section R) Surrender of funding relating to Shared Outcomes Fund		-149,000	
Reserve Claims			
(Section G) Reserve Claim / Budget Measure relating to Sport sponsored ALBs	1,321,000		
(Section G) Reserve Claim / Budget Measure relating to Swimming Pool Support Fund	825,000		
(Section H) Reserve Claim / Budget Measure relating to Listed Places of Worship	12,182,000		
(Section I) Reserve Claim / Budget Measure relating to Government Property Agency Funding for Historic England	249,000		
(Section I) Reserve Claim / Budget Measure relating to Heritage sponsored ALBs	3,053,000		
(Section K) Reserve Claim / Budget Measure relating to Tourism sponsored ALBs	869,000		
(Section L) Reserve Claim / Budget Measure relating to Creative Industries	9,960,000		
(Section N) Reserve Claim / Budget Measure relating to Commonwealth Games Legacy Fund	100,000		
(Section N) Reserve Claim / Budget Measure relating to DCMS Corporate Operations	22,315,000		
(Section N) Reserve Claim / Budget Measure relating to Edinburgh Festivals Funding	170,000		
(Section N) Reserve Claim / Budget Measure relating to Government Property Agency Funding	3,480,000		

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section N) Reserve Claim / Budget Measure relating to National Theatre	170,000		
(Section N) Reserve Claim / Budget Measure relating to Shared Outcomes Fund	757,000		
(Section N) Reserve Claim / Budget Measure relating to VCSE Support Package - Critical Support Delivery	500,000		
(Section N) Reserve Claim / Budget Measure relating to VCSE Support Package - Energy Efficiency Delivery	419,000		
(Section N) Reserve Claim / Budget Measure relating to Youth Investment Fund	1,000,000		
(Section A) Reserve Claim / Budget Measure relating to Burrell Collection	1,000,000		
(Section A) Reserve Claim / Budget Measure relating to Support for Museums and Galleries	13,000,000		
(Section B) Reserve Claim / Budget Measure relating to Museums and Galleries sponsored ALBs	69,074,000		
(Section C) Reserve Claim / Budget Measure relating to Libraries sponsored ALBs	9,861,000		
(Section D) Reserve Claim / Budget Measure relating to Edinburgh Festivals Funding	500,000		
(Section D) Reserve Claim / Budget Measure relating to Edinburgh International Festival	960,000		
(Section F) Reserve Claim / Budget Measure relating to Commonwealth Games Legacy Fund	53,400,000		
(Section H) Reserve Claim / Budget Measure relating to Covid Commemoration	975,000		
(Section L) Reserve Claim / Budget Measure relating to Shared Outcomes Fund	3,089,000		
(Section M) Reserve Claim / Budget Measure relating to Broadcasting and Media sponsored ALBs	3,144,000		
(Section P) Reserve Claim / Budget Measure relating to Gambling Commission reserves	4,102,000		
(Section P) Reserve Claim / Budget Measure relating to Gambling Commission	28,000		
(Section Q) Reserve Claim / Budget Measure relating to One Million Hours Fund	7,000,000		
(Section Q) Reserve Claim / Budget Measure relating to VCSE Support Package - Critical Support Delivery	275,000		
(Section Q) Reserve Claim / Budget Measure relating to VCSE Support Package - Energy Efficiency Delivery	1,600,000		
(Section Q) Reserve Claim / Budget Measure relating to Youth Investment Fund	10,000,000		
(Section R) Reserve Claim / Budget Measure relating to National Citizen Service	630,000		
Total change in Resource DEL (voted)	362,301,000	-147,079,000	215,222,000
Budget Regime Changes			
(Section S) AME adjustment relating to British Broadcasting Corporation		-65,355,000	
(Section U) AME adjustment relating to DCMS Corporate Operations	2,366,000		
(Section V) AME adjustment relating to Horse Race Betting Levy Board	3,600,000		

	£		
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section W) AME adjustment relating to S4C	1,501,000		
(Section X) AME adjustment relating to Provisions, Impairments and other AME spend (ALB)		-7,467,000	
Total change in Resource AME (voted)	7,467,000	-72,822,000	-65,355,000
Budget Regime Changes			
(Section Y) AME adjustment relating to Lottery Grants		-43,432,000	
Total change in Resource AME (non-voted)		-43,432,000	-43,432,000
Budget Cover Transfers (BCTs)			
(Section H) Budget Cover Transfer (DSIT) relating to Covid Commemoration	70,000		
(Section Q) Budget Cover Transfer (DLUHC) relating to Civil Society and Youth	3,000,000		
Budget Neutral Changes			
(Section A) Budget Neutral Switch relating to Support for Museums and Galleries	343,000		
(Section B) Budget Neutral Switch relating to Museums Infrastructure Fund		-3,035,000	
(Section B) IFRS 16 adjustment relating to Museums and Galleries sponsored ALBs	8,731,000		
(Section C) Budget Neutral Switch relating to Museums Infrastructure Fund	905,000		
(Section D) Budget Neutral Switch relating to Cultural Development Fund	4,200,000		
(Section D) Budget Neutral Switch relating to Cultural Investment Fund		-41,500,000	
(Section D) Budget Neutral Switch relating to Support for the Arts sector		-24,014,000	
(Section D) Budget Neutral Switch relating to UK City of Culture 2025		-500,000	
(Section E) Budget Neutral Switch relating to Cultural Development Fund		-4,200,000	
(Section E) Budget Neutral Switch relating to Cultural Investment Fund	41,500,000		
(Section E) Budget Neutral Switch relating to Arts and culture ALBs	8,062,000		
(Section E) Budget Neutral Switch relating to UK City of Culture 2025	500,000		
(Section E) IFRS 16 adjustment relating to Arts and culture ALBs		-33,000,000	
(Section F) Budget Neutral Switch relating to Support for the Sports sector		-10,747,000	
(Section G) Budget Neutral Switch relating to Sport sponsored ALBs	65,000		
(Section G) IFRS 16 adjustment relating to Sport sponsored ALBs		-4,600,000	
(Section H) Budget Neutral Switch relating to Ceremonial and support for the Heritage sector	9,216,000		
(Section H) Budget Neutral Switch relating to Museums Infrastructure Fund	430,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section H) Income adjustment relating to Welsh Government funding for National Heritage Memorial Fund		-4,651,000	
(Section I) Budget Neutral Switch relating to Heritage sponsored ALBs		-593,000	
(Section I) IFRS 16 adjustment relating to Heritage sponsored ALBs		-6,339,000	
(Section I) Income adjustment relating to Welsh Government funding for National Heritage Memorial Fund	4,651,000		
(Section L) Budget Neutral Switch relating to Support for the Digital, Broadcasting and Media sectors		-2,160,000	
(Section M) Budget Neutral Switch relating to Museums Infrastructure Fund	1,700,000		
(Section N) Budget Neutral Switch relating to Central Contingency		-7,534,000	
(Section N) Budget Neutral Switch relating to DCMS Corporate Operations	31,546,000		
(Section N) IFRS 16 adjustment relating to Administration and Research	35,208,000		
(Section Q) Budget Neutral Switch relating to Civil Society and Youth		-4,184,000	
Budget Regime Changes			
(Section B) Resource and Capital switch relating to Museums and Galleries sponsored ALBs	2,621,000		
(Section B) Surrender of funding relating to Museums Infrastructure Fund		-6,500,000	
(Section B) Surrender of funding relating to NHM Research Facility		-11,050,000	
(Section B) Surrender of funding relating to Museums and Galleries sponsored ALBs		-3,000,000	
(Section C) Surrender of funding relating to British Library Leeds & Boston Spa		-13,274,000	
(Section F) Resource and Capital switch relating to Commonwealth Games Legacy Fund	1,827,000		
(Section G) Resource and Capital switch relating to Sport sponsored ALBs	1,899,000		
(Section I) Resource and Capital switch relating to Heritage sponsored ALBs	2,120,000		
(Section K) Resource and Capital switch relating to Tourism sponsored ALBs	232,000		
(Section N) Funding adjustment relating to Central Contingency	500,000		
(Section N) Funding adjustment relating to DCMS Corporate Operations	600,000		
(Section N) Resource and Capital switch relating to Central Contingency		-9,127,000	
(Section N) Resource and Capital switch relating to DCMS Corporate Operations		-190,000	
(Section N) Surrender of funding relating to IFRS16 Capital		-38,754,000	
(Section N) Surrender of funding relating to Loan Book Management		-21,295,000	
(Section N) Surrender of funding relating to R&D		-30,000	

£

Changes in budgets, non-budget voted provision and	Increases	Reductions	Total
(Section P) Resource and Capital switch relating to Gambling Commission	618,000		
(Section Q) Resource and Capital switch relating to Youth Investment Fund	2,000,000		
(Section Q) Surrender of funding relating to Youth Investment Fund		-17,000,000	
Reserve Claims			
(Section B) Reserve Claim - Voted Loan relating to Museums and Galleries sponsored ALBs	11,000,000		
(Section B) Reserve Claim / Budget Measure relating to Museums and Galleries sponsored ALBs	82,830,000		
(Section C) Reserve Claim / Budget Measure relating to BL Leeds & Boston Spa	13,065,000		
(Section C) Reserve Claim / Budget Measure relating to Libraries sponsored ALBs	2,153,000		
(Section D) Reserve Claim / Budget Measure relating to Edinburgh Festivals Funding	3,985,000		
(Section D) Reserve Claim / Budget Measure relating to National Theatre	5,450,000		
(Section D) Reserve Claim / Budget Measure relating to Theatre Cymru	1,600,000		
(Section G) Reserve Claim / Budget Measure relating to Lionesses Fund	25,000,000		
(Section H) Reserve Claim / Budget Measure relating to Covid Commemoration	70,000		
(Section L) Reserve Claim / Budget Measure relating to Creative Industries	8,000,000		
(Section L) Reserve Claim / Budget Measure relating to National Film & Television School	500,000		
(Section M) Reserve Claim / Budget Measure relating to Broadcasting and Media sponsored ALBs	4,557,000		
(Section Q) Reserve Claim / Budget Measure relating to VCSE Support Package - Energy Efficiency Delivery	10,000,000		
(Section Q) Reserve Claim / Budget Measure relating to Youth Investment Fund	32,000,000		
Total change in Capital DEL (voted)	362,754,000	-267,277,000	95,477,000
Budget Regime Changes			
(Section S) AME adjustment relating to British Broadcasting Corporation		-96,896,000	
(Section T) AME adjustment relating to Channel Four Television		-83,688,000	
(Section U) AME adjustment relating to DCMS Corporate Operations		-240,000	
(Section W) AME adjustment relating to S4C	240,000		
Total change in Capital AME (voted)	240,000	-180,824,000	-180,584,000
Budget Regime Changes			
(Section Y) AME adjustment relating to Lottery Grants	40,107,000		40,107,000
Total change in Capital AME (non-voted)	40,107,000		40,107,000

	£		
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.	73,941,000		
Total change in Net Cash Requirement	73,941,000		73,941,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total
			£
Departmental Expenditure Limit			
Resource	215,222,000	-	215,222,000
Capital	95,477,000	-	95,477,000
Annually Managed Expenditure			
Resource	-65,355,000	-43,432,000	-108,787,000
Capital	-180,584,000	40,107,000	-140,477,000
Total Net Budget			
Resource	149,867,000	-43,432,000	106,435,000
Capital	-85,107,000	40,107,000	-45,000,000
Non-Budget Expenditure	-		
Net Cash Requirement	73,941,000		

Supplementary 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.

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.

PART I: EXPENDITURE AND AMBIT (continued)

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.

* Funding anti-doping and safety in sports grounds. Investment in school sport and facilities. ODA expenditure, predominantly delivered through the British Council, under the heading of international Cultural Protection to protect tangible and intangible cultural heritage at risk because of conflict or climate change.

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 II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000
	Present			Changes			Present	Changes	Revised	
	Admin	Prog		Admin	Prog					
1	2	3	4	5	6					
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Support for the Museums and Galleries sector	-	12,504	-	29,567	-	42,071	32	311	343	
B Museums and Galleries sponsored ALBs (net)	-	424,242	-	77,398	-	501,640	183,204	81,597	264,801	
C Libraries sponsored ALBs (net)	9,453	111,081	-1,050	12,772	8,403	123,853	34,606	2,849	37,455	
D Support for the Arts sector	-1,499	-74,185	-69	-13,494	-1,568	-87,679	19,830	-50,779	-30,949	
E Arts and culture ALBs (net)	16,567	463,637	4,371	7,038	20,938	470,675	75,903	12,862	88,765	
F Support for the Sports sector	-	13,728	-	56,928	-	70,656	21,170	-8,920	12,250	
G Sport sponsored ALBs (net)	16,047	163,847	1,029	-748	17,076	163,099	101,577	22,364	123,941	
H Ceremonial and support for the Heritage sector	-32	38,376	863	14,372	831	52,748	-4,250	5,167	917	
I Heritage sponsored ALBs (net)	24,471	50,565	-907	6,719	23,564	57,284	33,498	-161	33,337	
J Support for the Tourism sector	-	-	-	1,093	-	1,093	-	-	-	
K Tourism sponsored ALBs (net)	29,985	10,511	660	11,216	30,645	21,727	2,814	232	3,046	
L Support for the Digital, Broadcasting and Media sectors	1,554	18,696	-1,554	-2,600	-	16,096	3,425	6,340	9,765	
M Broadcasting and Media sponsored ALBs (net)	40	23,539	-40	12,879	-	36,418	1,069	6,257	7,326	
N Administration and Research	101,074	36,165	23,295	-35,016	124,369	1,149	15,599	-9,076	6,523	
O Support for Horseracing and the Gambling sector	-	-34,949	-	9,681	-	-25,268	-	-	-	
P Gambling Commission(net)	-	36,277	-	-5,772	-	30,505	-	618	618	
Q Civil Society and Youth	-	66,814	-	6,097	-	72,911	142,170	25,816	167,986	
R National Citizen Service (net)	4,920	47,129	13	481	4,933	47,610	-	-	-	
Total voted DEL	202,580	1,407,977	26,611	188,611	229,191	1,596,588	630,647	95,477	726,124	
Total DEL			26,611	188,611				95,477	95,477	
Annually Managed Expenditure (AME)										
Voted expenditure										
S British Broadcasting Corporation(net)	-	4,549,497	-	-65,355	-	4,484,142	760,291	-96,896	663,395	
T Channel Four Television	-	-	-	-	-	-	200,000	-83,688	116,312	
U Provisions, Impairments and other AME spend	-	54,586	-	2,366	-	56,952	-	-240	-240	
V Levy bodies	-	1	-	3,600	-	3,601	-	-	-	
W S4C (net)	-	-	-	1,501	-	1,501	-	240	240	

PART II: CHANGES PROPOSED (continued)

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
X Provisions, Impairments and other AME spend (ALB) (net)	-	67,057	-	-7,467	-	59,590	-	-	-
Total voted AME	-	4,671,141	-	-65,355	-	4,605,786	960,291	-180,584	779,707
Non-voted expenditure	-	1,415,007	-	-43,432	-	1,371,575	383,541	40,107	423,648
Y Lottery Grants	-	1,415,007	-	-43,432	-	1,371,575	383,541	40,107	423,648
Total non-voted AME	-	1,415,007	-	-43,432	-	1,371,575	383,541	40,107	423,648
Total AME	-	-	-	-108,787	-	-	-140,477	-140,477	-
Voted expenditure			26,611	123,256				-85,107	
Non-voted expenditure			-	-43,432				40,107	
Total for Estimate			26,611	79,824				-45,000	

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	6,142,105	73,941	6,216,046

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

	Revised Plans										
	Resources					Capital					
	Administration			Programme		Total	Income		Net		
Gross	Income	Net	Gross	Income	Net	Gross	Income	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	10	10	
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Support for the Museums and Galleries sector	-	-	-	42,071	-	42,071	-	-	343	-	343
B Museums and Galleries sponsored ALBs (net)	-	-	-	501,640	-	501,640	-	-	264,801	-	264,801
C Libraries sponsored ALBs (net)	8,403	-	8,403	123,853	-	123,853	-	-	37,455	-	37,455
D Support for the Arts sector	-	-1,568	-1,568	-1,922	-85,757	-87,679	-	-	6,433	-37,382	-30,949
E Arts and culture ALBs (net)	20,938	-	20,938	470,675	-	470,675	-	-	88,765	-	88,765
F Support for the Sports sector	-	-	-	77,656	-7,000	70,656	-	-	23,552	-11,302	12,250
G Sport sponsored ALBs (net)	17,076	-	17,076	163,099	-	163,099	-	-	123,941	-	123,941
H Ceremonial and support for the Heritage sector	869	-38	831	54,770	-2,022	52,748	-	-	917	-	917
I Heritage sponsored ALBs (net)	23,564	-	23,564	57,284	-	57,284	-	-	33,337	-	33,337
J Support for the Tourism sector	-	-	-	1,093	-	1,093	-	-	-	-	-
K Tourism sponsored ALBs (net)	30,645	-	30,645	21,727	-	21,727	-	-	3,046	-	3,046
L Support for the Digital, Broadcasting and Media sectors	-	-	-	17,096	-1,000	16,096	-	-	9,765	-	9,765
M Broadcasting and Media sponsored ALBs (net)	-	-	-	36,418	-	36,418	-	-	7,326	-	7,326
N Administration and Research	125,988	-1,619	124,369	1,149	-	1,149	-	-	6,523	-	6,523
O Support for Horseracing and the Gambling sector	-	-	-	-	-25,268	-25,268	-	-	-	-	-
P Gambling Commission(net)	-	-	-	30,505	-	30,505	-	-	618	-	618
Q Civil Society and Youth	-	-	-	73,489	-578	72,911	-	-	172,000	-4,014	167,986
R National Citizen Service (net)	4,933	-	4,933	47,610	-	47,610	-	-	-	-	-
Total voted DEL	232,416	-3,225	229,191	1,718,213	-121,625	1,596,588	-	-	778,822	-52,698	726,124
Total DEL	232,416	-3,225	229,191	1,718,213	-121,625	1,596,588	-	-	778,822	-52,698	726,124
Annually Managed Expenditure (AME)											
Voted expenditure											
S British Broadcasting Corporation(net)	-	-	-	4,484,142	-	4,484,142	-	-	663,395	-	663,395
T Channel Four Television	-	-	-	-	-	-	-	-	116,312	-	116,312
U Provisions, impairments and other AME spend	-	-	-	56,952	-	56,952	-	-	-240	-	-240

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION (continued)

	Revised Plans										£'000	
	Resources					Capital						
	Administration			Programme		Total			Capital			
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross		Income
1	2	3	4	5	6	7	8	9	10			
V Levy bodies	-	-	-	3,601	-	3,601	-	-	-	-	-	-
W S4C (net)	-	-	-	1,501	-	1,501	240	-	-	240	-	240
X Provisions, Impairments and other AME spend (ALB) (net)	-	-	-	59,590	-	59,590	-	-	-	-	-	-
Total voted AME	-	-	-	4,605,786	-	4,605,786	779,707	-	-	779,707	-	779,707
Non-voted expenditure	-	-	-	-	-	-	423,648	-	-	423,648	-	423,648
Y Lottery Grants	-	-	-	1,371,575	-	1,371,575	423,648	-	-	423,648	-	423,648
Total non-voted AME	-	-	-	1,371,575	-	1,371,575	423,648	-	-	423,648	-	423,648
Total AME	-	-	-	5,977,361	-	5,977,361	1,203,355	-	-	1,203,355	-	1,203,355
Voted expenditure	232,416	-3,225	229,191	6,323,999	-121,625	6,202,374	1,558,529	-52,698	-	1,505,831	-	1,505,831
Non-voted expenditure	-	-	-	1,371,575	-	1,371,575	423,648	-	-	423,648	-	423,648
Total for Estimate	232,416	-3,225	229,191	7,695,574	-121,625	7,573,949	1,982,177	-52,698	-	1,929,479	-	1,929,479

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	7,696,705	106,435	7,803,140
Net Capital Requirement	1,974,479	-45,000	1,929,479
Accruals to cash adjustments	-1,730,531	9,181	-1,721,350
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-7,241,827	-83,500	-7,325,327
Add cash grant-in-aid	5,771,641	-19,960	5,751,681
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-55,799	-7,532	-63,331
New provisions and adjustments to previous provisions	-4,546	-	-4,546
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200,000	87,737	-112,263
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	32,436	32,436
Use of provisions	-	-	-
Removal of non-voted budget items	-1,798,548	3,325	-1,795,223
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-1,798,548	3,325	-1,795,223
Net Cash Requirement	6,142,105	73,941	6,216,046

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

	£'000
	Revised Plans
Gross Administration Costs	232,416
<i>Less:</i>	
Administration DEL Income	-3,225
Net Administration Costs	229,191
Gross Programme Costs	8,416,993
<i>Less:</i>	
Programme DEL Income	-148,375
Programme AME Income	-
Non-budget income	-
Net Programme Costs	8,268,618
Total Net Operating Costs	8,497,809
<i>Of which:</i>	
Resource DEL	1,825,779
Capital DEL	232,101
Resource AME	5,977,361
Capital AME	462,568
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	-694,669
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	7,803,140
<i>Of which:</i>	
Resource DEL	1,825,779
Resource AME	5,977,361
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	7,803,140

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
D Support for the Arts sector	
Sales of Goods and Services	-141
Other Grants	-1,427
H Ceremonial and support for the Heritage sector	
Sales of Goods and Services	-8
Other Grants	-30
N Administration and Research	
Sales of Goods and Services	-158
Other Grants	-1,461
Total Sales of Goods and Services	-307
Total Other Grants	-2,918
Total Administration	-3,225
Programme	
D Support for the Arts sector	
Sales of Goods and Services	-43,093
Other Grants	-42,664
F Support for the Sports sector	
Sales of Goods and Services	-3,272
Other Grants	-3,728
H Ceremonial and support for the Heritage sector	
Sales of Goods and Services	-941
Other Grants	-1,081
L Support for the Digital, Broadcasting and Media sectors	
Sales of Goods and Services	-467
Other Grants	-533
O Support for Horseracing and the Gambling sector	
Sales of Goods and Services	-25,268
Q Civil Society and Youth	
Sales of Goods and Services	-578
Total Sales of Goods and Services	-73,619
Total Other Grants	-48,006
Total Programme	-121,625
Total Voted Resource DEL	-124,850
Total Voted Resource Income	-124,850
Voted Capital DEL	
Programme	
D Support for the Arts sector	
Sales of Assets	-14,882
Other Grants	-22,500
F Support for the Sports sector	
Sales of Assets	-11,302

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

	£'000
	Revised Plans
Q Civil Society and Youth	
Sales of Assets	-4,014
Total Sales of Assets	-4,653
Total Other Grants	-26,750
Total Repayments	-21,295
Total Programme	-52,698
Total Voted Capital DEL	-52,698
Total Voted Capital Income	-52,698

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-16,509	-	11,657	-	-4,852
Total	-	-16,509	-	11,657	-	-4,852

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Gambling Commission fines & penalties	-	-16,500	-	14,927	-	-1,573
Sports Grounds Safety Authority	-	-9	-	-1,070	-	-1,079
S4C loan		-		-2,200		-2,200
Total	-	-16,509	-	11,657	-	-4,852

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:	Susannah Storey
ALB Accounting Officers:	
Darren Henley	Arts Council England
Tim Davie	BBC PSB Group
Ben Roberts	British Film Institute
Rebecca Lawrence	British Library
Nicholas Cullinan	British Museum
Greg Pickup	Churches Conservation Trust
Andrew Rhodes	The Gambling Commission
Duncan Wilson	Historic England
Gordon Seabright	Horniman Museum and Gardens
Alan Delmonte	Horseracing Betting Levy Board
Caro Howell	Imperial War Museum
Sonia Solicari	Geffrye Museum
Michael Devlin	National Citizens Service
Gabriele Finaldi	National Gallery
Eilish McGuinness	National Heritage Memorial Fund
David Knott	National Lottery Community Fund (previously Big Lottery Fund)
Laura Pye	National Museums Liverpool
Victoria Siddall	National Portrait Gallery
Douglas Gurr	Natural History Museum
Nat Edwards	Royal Armouries
Paddy Rodgers	Royal Museums Greenwich
Sioned William Interim	S4C
Ian Blatchford	Science Museums Group
Will Gompertz	Sir John Soane's Museum
Tim Hollingsworth	Sport England
Giles Smith	Sports Grounds Safety Authority (SGSA)
Maria Balshaw	Tate Group
Jane Rumble	UK Anti-Doping
Sally Munday	United Kingdom Sports Council
Tristram Hunt	Victoria and 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	80,996	66,591	87,955
B	Imperial War Museum	26,228	13,871	32,675
B	Museums and Galleries (Subgroup)	36,370	5,739	27,230
B	National Gallery	35,064	28,656	36,320
B	Natural History Museum	59,742	62,401	85,557
B	National Museums Liverpool	30,282	4,536	25,023
B	Royal Museums Greenwich	19,004	13,634	25,830
B	Science Museum Group	68,624	45,803	52,269
B	Tate Gallery	67,521	15,999	51,018
B	Victoria and Albert Museum	77,809	7,571	55,463
C	British Library	132,256	37,455	133,212
E	Arts Council England	491,613	88,765	575,438
G	United Kingdom Anti-Doping	9,285	34	9,157
G	Sports Grounds Safety Authority	2,049	65	2,084
G	Sport England	85,251	120,671	330,087
G	United Kingdom Sports Council	83,590	3,171	83,962
I	Churches Conservation Trust	2,767	265	2,939
I	English Heritage	72,049	18,144	81,846
I	National Heritage Memorial Fund	6,032	14,928	50,775
K	Visit Britain	51,172	3,046	54,179
M	British Film Institute	36,418	7,326	34,566
P	The Gambling Commission	5,237	618	275
P	National Lottery Commission	25,268	-	25,474
R	National Citizen Service	52,543	-	51,897
S	British Broadcasting Corporation	4,484,142	663,395	3,836,450
W	S4C	1,501	240	-
X	British Film Institute	3,546	-	-
X	British Museum	5,100	-	-
X	English Heritage	2,394	-	-
X	Imperial War Museum	5,600	-	-
X	British Library	-2,284	-	-
X	Museums and Galleries (Subgroup)	3,401	-	-
X	National Gallery	50	-	-
X	National Maritime Museum	2,520	-	-
X	Science Museum Group	6,210	-	-
X	Sport England	978	-	-
X	UK Sport	7,071	-	-
X	Victoria and Albert Museum	24,000	-	-
X	Visit Britain	1,004	-	-
Total		6,102,403	1,222,924	5,751,681

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

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

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

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Government Indemnity Scheme	
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)	294,004
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	418,900
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	200
There are remote contingent liabilities of £0.2m as at 31 March 2024 (31 March 2023: £0.3m) 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
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.	Unquantifiable
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.	Unquantifiable
Lottery Distribution Bodies At 31 March 2024, the Lottery Distribution Bodies (LDBs) had contingent liabilities relating to future grant payments. The estimated value is £538m (31 March 2023: £523m). The LDBs include British Film Institute, National Lottery Community Fund (formerly Big Lottery Fund), National Lottery Heritage Fund, Sport England, and UK Sport.	538,000
BHA Pension Scheme On 30 July 2007 the Board of HBLB entered into an agreement with the British Horseracing Authority (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.	30,300
Sport England 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. 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.	500
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).	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 £5.0m at 31 March 2024 (31 March 2023: £5.5m) in respect of possible obligations to pay up to £500k per annum to The Oversight Trust – Assets for the Common Good (formerly named The Big Society Trust (OST) for their administration costs. This possible obligation is as per a deed of agreement between OST and NLCF made on 10 December 2019, which is valid for 15 years from that date. Therefore, the contingent liability is for the remaining 10 years.</p>	5,000
<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

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
(Section G) Transfer from FCDO relating to Digital MoG	838,000		
(Section F) Transfer from FCDO relating to Cyber	120,000		
(Section F) Transfer from Cabinet Office for Emergency Alerts	2,523,000		
(Section F) Transfer from FCDO relating to Integrated Security Funding	1,150,000		
(Section F) Transfer from DfE for Office for Students underspend	607,000		
(Section F) Transfer from FCDO relating to Economic Deterrence Initiative	578,000		
(Section D) Transfer from DBT relating to MoG adjustment	1,621,000		
(Section F) Transfer from FCDO relating to Integrated Security Funding	9,185,000		
(Section E) Transfer from FCDO relating to Critical Tech	72,000		
(Section E) Transfer from FCDO relating to global engineering biology capability	100,000		
(Section D) Transfer from DBT relating to VAT payment	4,118,000		
(Section D) Transfer to Cabinet Office for Britain is Great campaign		-3,715,000	
(Section F) Transfer to DHSC for data pilot		-254,000	
(Section D) Transfer to DESNZ for Matrix		-1,690,000	
(Section D) Transfer to DBT for Matrix		-2,865,000	
(Section D) Transfer to Cabinet Office for Matrix		-4,955,000	
(Section D) Transfer to DCMS for Matrix		-4,690,000	
(Section D) Transfer to DBT for Osaka		-2,684,000	
(Section D) Transfer to FCDO for Space		-70,000	
(Section D) Transfer to DESNZ for Right of Use assets		-1,063,000	
(Section H) Transfer to Home Office for Shared Rural Network		-2,700,000	
(Section D) Transfer to Cabinet Office for Civil Service Live		-16,000	
(Section D) Transfer to Cabinet Office for Go Science		-10,000	
(Section E) Transfer to DBT for Equity Finance		-50,000	
(Section F) Transfer to FCDO for UK-Israel Tech Hub		-270,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Neutral Changes			
(Section A) Decrease in Deliver an ambitious industrial strategy reflecting movement of resources between sections		-14,160,000	
(Section C) Decrease in Science and Research reflecting movement of resources between sections		-15,240,000	
(Section D) Decrease in Capability reflecting movement of resources between sections		-528,000	
(Section E) Increase in Government as Shareholder reflecting movement of resources between sections	17,501,000		
(Section F) Increase in Support for the Digital, Broadcasting and Media sectors reflecting movement of resources between sections	2,485,000		
(Section H) Increase in Building Digital UK reflecting movement of resources between sections	629,000		
(Section I) Increase in Science and Research (ALB) net reflecting movement of resources between sections	900,000		
(Section J) Decrease in Capability (ALB) net reflecting movement of resources between sections		-1,584,000	
(Section L) Increase in Broadcasting and Media ALB (net) reflecting movement of resources between sections	9,997,000		
Machinery of Government (MoG) Changes			
(Section G) Transfer from Cabinet Office for Digital MoG	179,337,000		
Other Changes			
(Section F) Switch of AI Safety Institute funding from Administration to Capital costs to reflect expenditure profiles		-4,850,000	
Reserve Claims			
(Section D) Increase in Admin budget due to Matrix and MoG pressures	114,830,000		
(Section D) Cash Management scheme rebate	43,000		
(Section L) Increase in depreciation	440,000		
(Section H) Increase in depreciation	309,000		
(Section D) Increase in depreciation	45,688,000		
(Section A) Increase in depreciation	294,000		
(Section E) Increase in depreciation	28,000		
(Section C) Increase in depreciation	2,976,000		
(Section I) Increase in depreciation	97,268,000		
(Section F) Increase in depreciation	396,000		
Total change in Resource DEL (voted)	494,033,000	-61,394,000	432,639,000

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Other Changes			
(Section M) Surrender of unused funding for Innovate UK		-2,611,000	
Total change in Resource DEL (non-voted)		-2,611,000	-2,611,000
AME Expenditure Changes			
(Section U) Changes in provision based on latest forecasts for Broadcasting and Media ALB (net)	5,571,000		
(Section P) Changes in provision based on latest forecasts for Capability	281,000		
(Section S) Changes in provision based on latest forecasts for Capability (ALB) net	519,000		
(Section N) Changes in provision based on latest forecasts for Deliver an ambitious industrial strategy	40,153,000		
(Section Q) Changes in provision based on latest forecasts for Deliver an ambitious industrial strategy (ALB) net	9,607,000		
(Section T) Changes in provision based on latest forecasts for Government as Shareholder (ALB) net	1,650,000		
(Section O) Changes in provision based on latest forecasts for Science and Research	317,650,000		
(Section R) Changes in provision based on latest forecasts for Science and Research (ALB) net	34,716,000		
Total change in Resource AME (voted)	410,147,000		410,147,000
Budget Cover Transfers (BCTs)			
(Section A) Transfer from Northern Ireland Executive relating to Future Medicines Institute	7,000,000		
(Section I) Transfer from DHSC relating to MedTech Accelerator	4,973,000		
(Section C) Transfer from FCDO relating to Integrated Security Funding	145,000		
(Section F) Transfer from FCDO relating to Integrated Security Funding	1,900,000		
(Section A) Transfer from DESNZ relating to Boiler Emissions Project	82,000		
(Section A) Transfer from FCDO relating to Economic Deterrence Initiative	707,000		
(Section I) Transfer from DEFRA relating to Food System Trail	200,000		
(Section I) Transfer from FSA relating to Food System Trail	200,000		
(Section I) Transfer from Cabinet Office relating to Evaluation Task Force	1,680,000		
(Section C) Transfer from FCDO relating to Cyber	57,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section F) Transfer from Cabinet Office for transformation	1,584,000		
(Section A) Transfer from DHSC relating to Office for Life Sciences	10,000,000		
(Section A) Transfer to DHSC for Office for Life Sciences		-6,400,000	
(Section D) Transfer to SIA for National Strategic Investment Fund		-1,000,000	
(Section D) Transfer to DBT for British Business Bank		-2,000,000	
(Section E) Transfer to DBT for Global Supply Chain Intelligence Pilot		-100,000	
(Section C) Transfer to DBT for Global Supply Chain Intelligence Pilot licences		-100,000	
(Section D) Transfer to DBT for Global Supply Chain Intelligence Pilot licences		-50,000	
(Section F) Transfer to DBT for Global Supply Chain Intelligence Pilot licences		-150,000	
(Section E) Transfer to FSA for Engineering Biology Sandbox		-146,000	
(Section C) Transfer to FCDO for Tactical Fund Programme		-140,000	
(Section C) Transfer to DBT for Techbridge		-100,000	
(Section D) Transfer to DESNZ for Integrated Corporate Services (ICS) Right of Use assets		-40,000	
(Section F) Transfer to DfE for Data Pilot		-3,000,000	
(Section H) Transfer to DfE for Gigahubs		-4,086,000	
(Section H) Transfer to Home Office for Shared Rural Network		-16,800,000	
(Section H) Transfer to Northern Ireland Executive for Superfast		-17,882,000	
(Section F) Transfer to SIA for AI		-23,885,000	
(Section H) Transfer to Scottish Government for Readiness 100		-2,726,000	
Budget Neutral Changes			
(Section A) Increase in Deliver an ambitious industrial strategy reflecting movement of resources between sections	41,498,000		
(Section C) Decrease in Science and Research reflecting movement of resources between sections		-585,371,000	
(Section D) Decrease in Capability reflecting movement of resources between sections		-26,797,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section E) Increase in Government as Shareholder reflecting movement of resources between sections	74,000,000		
(Section F) Increase in Support for the Digital, Broadcasting and Media sectors reflecting movement of resources between sections	156,085,000		
(Section H) Increase in Building Digital UK reflecting movement of resources between sections	87,000,000		
(Section I) Increase in Science and Research (ALB) net reflecting movement of resources between sections	253,585,000		
Machinery of Government (MoG) Changes			
(Section G) Transfer from Cabinet Office for Digital MoG	59,260,000		
Other Changes			
(Section A) Increase in Deliver an ambitious industrial strategy reflecting movement of resources between sections	34,000,000		
(Section C) Decrease in Science and Research relating to return of funding		-100,000,000	
(Section D) Increase in Capability reflecting movement of resources between sections	62,270,000		
(Section F) Decrease in Support for the Digital, Broadcasting and Media sectors relating to return of funding		-144,570,000	
(Section H) Decrease in Building Digital UK relating to return of funding		-130,000,000	
(Section I) Decrease in Science and Research (ALB) net relating to return of funding		-261,000,000	
(Section L) Increase in Broadcasting and Media ALB (net) reflecting movement of resources between sections	300,000		
(Section F) Surrender of unused funding for New Deal for NI		-365,000	
(Section D) Additional Capital surrenders agreed		-54,480,000	
(Section F) Switch of AI Safety Institute funding from Administration to Capital costs to reflect expenditure profiles	4,850,000		
Total change in Capital DEL (voted)	801,376,000	-1,381,188,000	-579,812,000
AME Expenditure Changes			
(Section O) Changes in provision relating to EU Programmes	200,000		
Total change in Capital AME (voted)	200,000		200,000

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Revisions to the net cash requirement reflect not only the changes to resources and capital as set out above (excluding non-cash items) but also changes in grant-in-aid requirements of Arm's Length Bodies		-58,007,000	
Total change in Net Cash Requirement		-58,007,000	-58,007,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	432,639,000	-2,611,000	430,028,000
Capital †	-579,812,000	-	-579,812,000
Annually Managed Expenditure			
Resource	410,147,000	-	410,147,000
Capital	200,000	-	200,000
Total Net Budget			
Resource	842,786,000	-2,611,000	840,175,000
Capital	-579,612,000	-	-579,612,000
Non-Budget Expenditure	-		
Net Cash Requirement †	-58,007,000		

Supplementary 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.

* Delivery of products and services which improve the experience of the citizen when interacting with the state. One Login programme, maintaining existing capabilities, onboarding new government services and enhancing security and resilience capabilities. Delivering public sector reform with the use of science and technology. Development of a National Data Library, making public sector datasets more accessible to drive efficiency and prevent fraud. Implementation of AI solutions across government to drive effective public service delivery, and to detect and deter fraud.

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.

PART I: EXPENDITURE AND AMBIT

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.

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.

* Providing digital services across the public sector, including from the Notify scheme.

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.

† Policy responsibility for the Government Digital Service, the Central Digital and Data Office, and the Incubator for Artificial Intelligence was transferred from the Cabinet Office on 24 July 2024. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Departmental Expenditure Limit - Resource (voted) is increased by £179,337,000;
- (b) Departmental Expenditure Limit - Capital (voted) is increased by £59,260,000; and
- (c) the net cash requirement is increased by £238,597,000.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A Deliver an ambitious industrial strategy	-	27,151	-	-13,692	-	13,459	388,657	86,887	475,544
C Science and Research	882	46,499	-882	-11,382	-	35,117	3,413,216	-685,509	2,727,707
D Capability	90,615	40,933	130,552	18,032	221,167	58,965	7,888	-22,097	-14,209
E Government as Shareholder	-	-33,691	-	17,651	-	-16,040	162,784	73,754	236,538
F Support for the Digital, Broadcasting and Media sectors	56,924	68,055	7,024	4,418	63,948	72,473	207,206	-7,551	199,655
G Modernising and reforming the work of the Government Functions	-	-	40,226	135,433	40,226	135,433	-	59,260	59,260
H Building Digital UK	900	47,346	-900	-862	-	46,484	468,850	-84,494	384,356
I Science and Research (ALB) net	6,000	238,760	-6,000	104,168	-	342,928	9,171,578	-362	9,171,216
J Capability (ALB) net	1,585	-	-1,584	-	1	-	-	-	-
L Broadcasting and Media ALB (net)	17,050	-4,206	-4,532	14,969	12,518	10,763	909	300	1,209
Total voted DEL	173,956	430,847	163,904	268,735	337,860	699,582	13,821,088	-579,812	13,241,276
Non-voted expenditure									
M Science and Research (CFER)	-	-	-	-2,611	-	-2,611	-2,125	-	-2,125
Total non-voted DEL	-	-	-	-2,611	-	-2,611	-2,125	-	-2,125
Total DEL			163,904	266,124			-579,812		
Annually Managed Expenditure (AME)									
Voted expenditure									
N Deliver an ambitious industrial strategy	-	-	-	40,153	-	40,153	-	-	-
O Science and Research	-	115,298	-	317,650	-	432,948	-	200	200
P Capability	-	7	-	281	-	288	72	-	72
Q Deliver an ambitious industrial strategy (ALB) net	-	29,534	-	9,607	-	39,141	-	-	-
R Science and Research (ALB) net	-	106,310	-	34,716	-	141,026	-	-	-
S Capability (ALB) net	-	-	-	519	-	519	-	-	-
T Government as Shareholder (ALB) net	-	-	-	1,650	-	1,650	-	-	-
U Broadcasting and Media ALB (net)	-	-	-	5,571	-	5,571	-	-	-
Total voted AME	-	251,149	-	410,147	-	661,296	72	200	272
Total AME			-	410,147			200		

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Changes			Present	Revised	
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Voted expenditure			163,904	678,882					
Non-voted expenditure			-	-2,611					
Total for Estimate			163,904	676,271			7	8	9
								-579,612	
									-579,612

	Present Plans	Changes	Revised Plans
Net Cash Requirement	16,543,008	-58,007	16,485,001

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										£'000					
	Resources					Capital										
	Administration					Programme						Total				
	Gross	Income	Net	Gross	Net	Gross	Income	Net	Gross	Income		Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	10							
Departmental Expenditure Limit (DEL)																
Voted expenditure																
A Deliver an ambitious industrial strategy	-	-	-	38,922	-25,463	13,459					13,459	495,410	-19,866	475,544		
B Promote competitive markets and responsible business practices	-	-	-	-	-	-					-	7,800	-	7,800		
C Science and Research	-	-	-	35,200	-83	35,117					35,117	2,779,534	-51,827	2,727,707		
D Capability	221,993	-826	221,167	58,969	-4	58,965					280,132	-14,181	-28	-14,209		
E Government as Shareholder	-	-	-	2,500	-18,540	-16,040					-16,040	270,517	-33,979	236,538		
F Support for the Digital, Broadcasting and Media sectors	63,950	-2	63,948	72,473	-	72,473					136,421	199,655	-	199,655		
G Modernising and reforming the work of the Government Functions	41,792	-1,566	40,226	179,223	-43,790	135,433					175,659	59,260	-	59,260		
H Building Digital UK	-	-	-	46,518	-34	46,484					46,484	385,163	-807	384,356		
I Science and Research (ALB) net	-	-	-	342,928	-	342,928					342,928	9,171,216	-	9,171,216		
J Capability (ALB) net	1	-	1	-	-	-					1	-	-	-		
K Government as Shareholder (ALB) net	-	-	-	1,100	-	1,100					1,100	20,000	-	20,000		
L Broadcasting and Media ALB (net)	12,518	-	12,518	10,763	-	10,763					23,281	1,209	-	1,209		
Total voted DEL	340,254	-2,394	337,860	788,596	-87,914	700,682					1,038,542	13,375,583	-106,507	13,269,076		
Non-voted expenditure																
M Science and Research (CFER)	-	-	-	-	-2,611	-2,611					-2,611	-	-2,125	-2,125		
Total non-voted DEL	-	-	-	-	-2,611	-2,611					-2,611	-	-2,125	-2,125		
Total DEL	340,254	-2,394	337,860	788,596	-90,525	698,071					1,035,931	13,375,583	-108,632	13,266,951		

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans											
	Resources					Capital						
	Administration		Programme			Total		Income			Net	
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9	10			
Annually Managed Expenditure (AME)												
Voted expenditure												
N Deliver an ambitious industrial strategy	-	-	-	40,153	-	40,153	-	-	-	-	-	-
O Science and Research	-	-	-	432,948	-	432,948	200	-	-	200	-	200
P Capability	-	-	-	288	-	288	72	-	-	72	-	72
Q Deliver an ambitious industrial strategy (ALB) net	-	-	-	39,141	-	39,141	-	-	-	-	-	-
R Science and Research (ALB) net	-	-	-	141,026	-	141,026	-	-	-	-	-	-
S Capability (ALB) net	-	-	-	519	-	519	-	-	-	-	-	-
T Government as Shareholder (ALB) net	-	-	-	1,650	-	1,650	-	-	-	-	-	-
U Broadcasting and Media ALB (net)	-	-	-	5,571	-	5,571	-	-	-	-	-	-
Total voted AME	-	-	-	661,296	-	661,296	272	-	-	272	-	272
Total AME	-	-	-	661,296	-	661,296	272	-	-	272	-	272
Voted expenditure	340,254	-2,394	337,860	1,449,892	-87,914	1,361,978	13,375,855	-106,507	13,269,348	13,375,855	-106,507	13,269,348
Non-voted expenditure	-	-	-	-	-2,611	-2,611	-	-	-	-	-2,125	-2,125
Total for Estimate	340,254	-2,394	337,860	1,449,892	-90,525	1,359,367	13,375,855	-108,632	13,267,223	13,375,855	-108,632	13,267,223

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	857,052	840,175	1,697,227
Net Capital Requirement	13,846,835	-579,612	13,267,223
Accruals to cash adjustments	1,836,996	-321,181	1,515,815
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-9,588,620	-159,022	-9,747,642
Add cash grant-in-aid	11,513,638	-337,580	11,176,058
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-88,015	-98,803	-186,818
New provisions and adjustments to previous provisions	-7	-281	-288
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-269,375	-269,375
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	543,880	543,880
Use of provisions	-	-	-
Removal of non-voted budget items	2,125	2,611	4,736
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	2,125	2,611	4,736
Net Cash Requirement	16,543,008	-58,007	16,485,001

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

	£'000
	Revised Plans
Gross Administration Costs	340,254
<i>Less:</i>	
Administration DEL Income	-2,394
Net Administration Costs	337,860
Gross Programme Costs	14,502,951
<i>Less:</i>	
Programme DEL Income	-159,044
Programme AME Income	-
Non-budget income	-
Net Programme Costs	14,343,907
Total Net Operating Costs	14,681,767
<i>Of which:</i>	
Resource DEL	1,035,931
Capital DEL	12,984,139
Resource AME	661,497
Capital AME	200
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	-12,984,339
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-201
Total Resource Budget	1,697,227
<i>Of which:</i>	
Resource DEL	1,035,931
Resource AME	661,296
<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	2,611
Other adjustments	-2,611
Total Resource (Estimate)	1,697,227

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
D Capability	
Sales of Goods and Services	-826
F Support for the Digital, Broadcasting and Media sectors	
Sales of Goods and Services	-1
Other Income	-1
G Modernising and reforming the work of the Government Functions	
Other Income	-1,566
Total Sales of Goods and Services	-827
Total Other Income	-1,567
Total Administration	-2,394
Programme	
A Deliver an ambitious industrial strategy	
Sales of Goods and Services	-3,854
Interest and Dividends	-5,940
Other Income	-15,669
C Science and Research	
Interest and Dividends	-83
D Capability	
Sales of Goods and Services	-4
E Government as Shareholder	
Interest and Dividends	-18,540
G Modernising and reforming the work of the Government Functions	
Other Income	-43,790
H Building Digital UK	
Sales of Goods and Services	-34
Total Sales of Goods and Services	-3,892
Total Interest and Dividends	-24,563
Total Other Income	-59,459
Total Programme	-87,914
Total Voted Resource DEL	-90,308
Total Voted Resource Income	-90,308
Voted Capital DEL	
Programme	
A Deliver an ambitious industrial strategy	
Sales of Assets	-392
Sales of Goods and Services	-19,474
C Science and Research	
Sales of Goods and Services	-35
Other Grants	-48,175
Repayments	-3,617
D Capability	
Sales of Goods and Services	-28
E Government as Shareholder	
Repayments	-33,979
H Building Digital UK	
Other Grants	-807

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Total Sales of Assets	-392
Total Sales of Goods and Services	-19,537
Total Other Grants	-48,982
Total Repayments	-37,596
Total Programme	-106,507
Total Voted Capital DEL	-106,507
Total Voted Capital Income	-106,507

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-2,611	-2,611	-2,611	-2,611
Income in budgets surrendered to the Consolidated Fund (capital)	-2,125	-2,125	-	-	-2,125	-2,125
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-2,125	-2,125	-2,611	-2,611	-4,736	-4,736

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Loan repayments Capital DEL	-2,125	-2,125	-	-	-2,125	-2,125
Interest income Resource DEL	-	-	-2,611	-2,611	-2,611	-2,611
Total	-2,125	-2,125	-2,611	-2,611	-4,736	-4,736

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 of Main Estimates 2024-25 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
I	Advanced Research and Invention Agency	85	40,000	31,500
I	Diamond Light Source Limited	36,400	-	-
I	UK Research and Innovation	306,443	9,131,216	11,078,651
J	UK Shared Business Services Ltd	1	-	-
K	British Technology Investments	1,100	20,000	46,200
L	Information Commissioner	19,272	909	19,637
L	Office of Communications	4,009	300	70
Q	The NESTA Trust	39,141	-	-
R	UK Research and Innovation	141,026	-	-
S	UK Shared Business Services Ltd	519	-	-
T	British Technology Investments	1,650	-	-
U	Office of Communications	5,571	-	-
Total		555,217	9,192,425	11,176,058

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 UK is one of the contracting states.	Unquantifiable
– A liability to the World Intellectual Property Organisation could arise under Article 57 of the Patent Cooperation Treaty as the UK is one of the contracting states.	Unquantifiable
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

Section in Part II: Subhead Detail	Body	£'000
C7	European Space Agency	365,659
H7	European Molecular Biology Conference	3,664
H7	European Molecular Biology Laboratory	18,961
H7	European Molecular Biology Laboratory - Elixir	1,019
H7	Human Frontier Science Program	2,094
H7	International Agency for Research on Cancer	1,059
H7	The International Ocean Drilling Programme	2,600
H7	European Organisation for Nuclear Research (CERN)	170,445
H7	European Southern Observatory (ESO)	30,549
H7	Institut Laue-Langevin (ILL)	20,106
H7	European Synchrotron Radiation Facility (ESRF)	8,987
H7	European X-ray Free-Electron Laser (XFEL)	6,389
H7	Science Europe	163
H7	Engineering in Medicine and Biology Society	1,175
H7	ELIXIR Scientific Programme	510
H7	Consortium of Social Science Data Archives (CESSDA)	200
H7	European Social Survey (ESS)	750
H7	Horizon Europe	1,006,600
H7	Copernicus	63,206
H7	European Spallation Source (ESS)	12,500
H7	Square Kilometre Array Observatory (SKAO)	37,369

Department for Transport

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
Transfer from MHCLG - funding for staff working on Levelling Up Fund (Section B).	870,000		
Transfer to DBT - DfT's portion of the Osaka ExPo stand cost (Section F).		-4,905,000	
Transfer from Scottish Government - underspend against the A75 project returned back to the department (Section F).	670,000		
Transfer from FCDO - in respect of the Integrated Security Fund (ISF) (former Conflict, Stability & Security Fund) (Section J).	3,371,000		
Transfer to Home Office - Access Pass Holder Information Distribution System (APHIDS) (Section J).		-3,300,000	
Transfer to MoJ -Justice Impact Test (JIT) 209 (Section J).		-63,000	
Transfer to the Northern Ireland Executive for Derry Public Service Obligation (PSO) (Section J).		-1,018,000	
Transfer to Scottish Government for Dundee Regional Connectivity Public Sector Obligation Services (PSO) (Section J).		-1,234,000	
Transfer to MOD for funding of the National Shipping Office (Section J).		-220,000	
Transfer to Cabinet Office for Special Advisor costs (SpAds) (Section N).		-62,000	
Transfer to Cabinet Office for DfT's portion for Civil Service Live (Section N).		-50,000	
Transfer to Cabinet Office for licencing costs for the public appointments applicant tracking system (Section N).		-10,000	
Transfer from DESNZ in relation to the Shared Outcomes Fund (Section N).	72,000		
Budget Neutral Changes			
Lower than planned income for Tolled Crossings (Section A) for the Dartford Crossing.	17,085,000		
Increase in Local Authority Transport (Section B), which has been covered by movement of resources between sections.	3,387,000		
Net increase in National Highways (Section C) mainly for non cash depreciation following a review of the valuation of the Strategic Road Network and decisions taken at the Autumn Budget. This has been covered by movement of resources between sections.	226,846,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Net decrease in Funding of Other ALBs (Section D) mainly as a result from increased income for Air Travel Trust Fund which has been reallocated internally to fund pressures elsewhere.		-30,347,000	
Net reduction in Other Railways (Section E) mainly due to delays in Rail Workforce Reform Programme. The underspends have been used to partially offset pressures in Support for Passenger Rail Services (Section O).		-69,872,000	
Net reduction in Sustainable Travel (Section F) primarily reflecting underspends against the Fares, Ticketing and Retail programme. The underspends have been used to partially offset pressures in Support for Passenger Rail Services (Section O).		-89,462,000	
Increase in Bus Subsidies and Concessionary Fares (Section G) in relation to the continuation of schemes to support the bus service industry. These have been covered by movement of resources between sections.	133,166,000		
Reduction in GLA Transport Grants (Section H) reflecting movement of resources between sections.		-506,000	
Net increase in Crossrail (Section I) funded by movement of resources between sections.	2,750,000		
Net reduction in Aviation, Maritime, Security & Safety (Section J) reflecting movements of resources between sections.		-37,429,000	
Net increase in Maritime and Coastguard Agency (Section K) funded by movement of resources between sections.	3,949,000		
Net increase in Motoring Agencies (Section L) funded by movement of resources between sections.	3,306,000		
Increase in Science, research and support functions (Section M) covered by movement of resources between sections.	3,364,000		
Net reduction in Central Administration (Section N) reflecting movements of resources between sections.		-6,554,000	
Net increase in Support for Passenger Rail services (Section O) for increased subsidies required by Train Operating Companies (TOCs). This has been partially offset by reductions in Sections E and F.	189,419,000		
Reduction in High Speed Rail (Section P) which have been used to partially offset pressures in High Speed Two Ltd (Section R).		-18,049,000	
Reduction in Transport Development Fund (Section Q) reflecting movement of resources between sections.		-1,687,000	
Net increase in High Speed Two Limited (Section R) partially covered by underspends in High Speed Rail (Section P).	20,748,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Net decrease in East West Rail Company Limited (Section S) reflecting movement of resources between sections.		-15,600,000	
Reduction in Network Rail (Section T) expenditure reflecting movement of resources between sections.		-335,741,000	
Budget Regime Changes			
Additional bus services support announced as part of Network North- CDEL/RDEL switch (Section G).	91,000,000		
Technical adjustment for Crossrail loan repayments - CDEL/RDEL switch (Section G).	171,000,000		
Cash Management Adjustments			
Reduction in DEL funding reflecting net charges under the Cash Management scheme (Section N).		-242,000	
Machinery of Government (MoG) Changes			
Decrease in Central administration (Section N) spend following Machinery of Government transfer to Cabinet Office for the Government Car Service.		-2,768,000	
Other Changes			
Additional non-cash funding for National Highways (Section C).	850,000,000		
Reduction in Other Railways (Section E) offset by increase in Central Administration (Section N).		-12,000,000	
Increase in Central Administration (Section N) offset by reduction in Other Railways (Section E).	12,000,000		
Additional non-cash funding for Network Rail depreciation (Section T).	950,000,000		
Reserve Claims			
Additional bus services support announced as part of Network North (Section G).	209,000,000		
Additional funding to cover shortfalls in rail revenue (Section O).	836,000,000		
Additional funding for HS2 Phase 2 close out costs, which now need to be expensed as Resource following the cancellation of Phase 2 (Section R).	48,000,000		
Total change in Resource DEL (voted)	3,776,003,000	-631,119,000	3,144,884,000
Budget Neutral Changes			
Increase in funding of Other ALBs (net) non-voted (Section U) reflecting increase in General Lighthouse Authority non cash spend.	1,227,000		
Total change in Resource DEL (non-voted)	1,227,000		1,227,000

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Neutral Changes			
Increase in Network Rail (Section W) reflecting movement of resources between sections.	40,883,000		
Reduction in Funding for Other ALBs (Section X) reflecting movement of resources between sections.		-154,000	
Reduction in Funding for Other Railways (Section Y) reflecting movement of resources between sections.		-30,062,000	
Reduction in Funding for Aviation, Maritime, Security And Safety (Section Z) reflecting movement of resources between sections.		-9,649,000	
Increase in Motoring Agencies (Section AB) reflecting movement of resources between sections.	1,497,000		
Increase in Central Administration (Section AC) reflecting movement of resources between sections.	4,000,000		
Decrease in High Speed Two Limited (Section AE) reflecting movement of resources between sections.		-8,440,000	
Decrease in East West Rail Company Limited (Section AF) reflecting movement of resources between sections.		-221,000	
Increase in High Speed Rail (Section AD) reflecting movement of resources between sections.	1,000		
Other Changes			
Reduction in Network Rail (Net) (Section W) reflecting movement between Resource and Capital (RAME to CAME switch).		-250,000,000	
Total change in Resource AME (voted)	46,381,000	-298,526,000	-252,145,000
Budget Neutral Changes			
Net Increase in Section U due to various smaller movements between sections related to utilisation of provisions.	2,145,000		
Total change in Resource AME (non-voted)	2,145,000		2,145,000
Budget Cover Transfers (BCTs)			
Transfer from Home Office for Entry and Exit Systems Grant (Section J).	1,500,000		
Transfer from MHCLG - Wednesbury to Brierley Hill Midlands Metro Extension (part of City Region Sustainable Transport Settlements) (Section Q).	60,000,000		
Budget Neutral Changes			
Net reduction in Local Authority Transport (Section B) mainly due to underspends within Major Road Network and Large Local Majors (MRN/LLM). These underspends have been used to partially offset capital pressures.		-471,659,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Net reduction in National Highways (Section C) these underspends have been used to partially offset capital pressures.		-50,000,000	
Net increase in Funding for Other ALBs (Section D) reflecting movement of resources between sections.	14,293,000		
Net reduction in Other Railways (Section E) reflecting movement of resources between sections.		-16,672,000	
Reduction in Sustainable Travel (Section F) due to delays in project Rapid. These underspends have been used to partially offset capital pressures.		-25,949,000	
Net reduction in Bus Subsidies and Concessionary Fares (Section G) reflecting movement between sections.		-7,057,000	
Net reduction in GLA Transport Grants (Section H) reflecting movement of resources between sections.		-4,800,000	
Technical adjustment for Crossrail loan repayments (Section I), which has been covered by a CDEL / RDEL switch agreed as part of Autumn Budget 2024.	171,000,000		
Net increase in Aviation, Maritime, Security & Safety (Section J). This has been covered by movement of resources between sections.	12,481,000		
Reduction in Maritime and Coastguard Agency (Section K) reflecting movement of resources between sections.		-38,301,000	
Motoring Agencies: Net increase in Motoring Agencies (Section L) reflecting movement of resources between sections.	2,553,000		
Decrease in Science, research and support functions (Section M) as part of the calculation of the Plan for Drivers. This has partially offset other capital pressures.		-18,115,000	
Decrease in Central Administration (Section N) which has partially offset other capital pressures.		-8,246,000	
Increase in Support for Passenger Rail Services (Section O). This has been covered by movement of resources between sections.	124,099,000		
Net decrease in High Speed Rail (Section P) due to underspends on the Land and Property portfolio. These have been used to partially offset pressures in High Speed Two Ltd (Section R).		-111,981,000	
Reduction in Transport Development Fund (Section Q) These underspends have been used to partially offset capital pressures.		-5,400,000	
Net increase in High Speed Two Limited (Section R) which has partially been offset by reductions in High Speed Rail (Section P).	186,704,000		
Increase in East West Rail Company Ltd (Section S), which has been covered by movement of resources between sections.	987,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Network Rail (Section T) expenditure, which will be offset by the decrease in Section T under Resource DEL.	246,063,000		
Budget Regime Changes			
Technical adjustment for Crossrail loan repayments - CDEL / RDEL switch (Section I).		-171,000,000	
CDEL / RDEL switch to cover the additional bus services support announced as part of Network North (Section R).		-91,000,000	
Machinery of Government (MoG) Changes			
Decrease in Capital DEL spending following Machinery of Government transfer to Cabinet Office for the Government Car Service (Sections L & N).		-967,000	
Other Changes			
Reduction reflects wider decision making as part of HMT's public spending audit (Section G).		-20,000,000	
Reserve Claims			
Additional funding for the Levelling Up Fund (Section B).	243,000,000		
Additional funding agreed to be provided at the Supplementary Estimate (Section B).	300,000,000		
Additional funding agreed to be provided at the Supplementary Estimate (Section C).	200,000,000		
IFRS16 funding for the provision of new offices and headquarters (Section D).	25,302,000		
Funding for Transport for London (TfL) to support the procurement of Elizabeth Line trains (Section H).	77,000,000		
IFRS16 funding for the provision of Search and Rescue helicopters and estates-related expenditure for the Maritime and Coastguard Agency (Section K).	92,898,000		
Total change in Capital DEL (voted)	1,757,880,000	-1,041,147,000	716,733,000
Budget Neutral Changes			
Small decrease in Other Railways (Section Y) due to rounding resulting from movement of resources between sections.		-15,000	
Small decrease in High Speed Rail (Section AD) as a result of movement of resources between sections.		-406,000	
Net increase in High Speed Two Limited (Section AE) as a result of movements in capital provisions.	1,505,000		
Net decrease in East West Rail Company Limited (Section AF) as a result of movements in capital provisions.		-1,084,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Other Changes			
Net increase in High Speed Rail (Section AD) due to slower utilisation of capital provisions than anticipated in the Main Estimate.	250,000,000		
Total change in Capital AME (voted)	251,505,000	-1,505,000	250,000,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	1,879,131,000		
Total change in Net Cash Requirement	1,879,131,000		1,879,131,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource †	3,144,884,000	1,227,000	3,146,111,000	
Capital †	716,733,000	-	716,733,000	
Annually Managed Expenditure				
Resource	-252,145,000	2,145,000	-250,000,000	
Capital	250,000,000	-	250,000,000	
Total Net Budget				
Resource	2,892,739,000	3,372,000	2,896,111,000	
Capital	966,733,000	-	966,733,000	
Non-Budget Expenditure	-			
Net Cash Requirement †	1,879,131,000			

Supplementary 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.

† Policy and operational responsibility for the Government Car Service transferred to the Cabinet Office on 24 July 2024. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Departmental Expenditure Limit - Resource (voted) is decreased by £2,768,000;
- (b) Departmental Expenditure Limit - Capital (voted) is decreased by £967,000; and
- (c) the net cash requirement is decreased by £2,696,000.

PART II: CHANGES PROPOSED

	Net Resources												Net Capital			
	Present						Changes						Revised			
	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Departmental Expenditure Limit (DEL)																
Voted expenditure																
A Tolled Crossings	-	-105,881	-	17,085	-	-88,796	-	-	-	-	-	-	-	-	-	-
B Local Authority Transport	-	321,298	-	4,257	-	325,555	-	-	-	-	-	-	1,562,937	71,340	1,634,277	
C National Highways (net)	45,000	2,873,000	28	1,076,818	45,028	3,949,818	28	1,076,818	45,028	3,949,818	28	1,076,818	3,520,300	150,000	3,670,300	
D Funding of Other ALBs (net)	1,071	-26,032	166	-30,510	1,237	-56,542	166	-30,510	1,237	-56,542	166	-30,510	30,500	39,595	70,095	
E Other Railways	-	167,952	-	-81,873	-	86,079	-	-81,873	-	86,079	-	-81,873	115,060	-16,672	98,388	
F Sustainable Travel	-	227,187	-	-93,697	-	133,490	-	-93,697	-	133,490	-	-93,697	602,707	-25,948	576,759	
G Bus Subsidies & Concessionary Fares	-	513,845	-	604,165	-	1,118,010	-	604,165	-	1,118,010	-	604,165	258,582	-27,057	231,525	
H GLA Transport Grants	-	1,601	-	-506	-	1,095	-	-506	-	1,095	-	-506	5,000	72,200	77,200	
I Crossrail	-	-42,589	-	2,750	-	-39,839	-	2,750	-	-39,839	-	2,750	-174,000	-	-174,000	
J Aviation, Maritime, Security and Safety	-	128,682	-	-39,893	-	88,789	-	-39,893	-	88,789	-	-39,893	248,367	13,980	262,347	
K Maritime and Coastguard Agency	8,281	435,454	423	3,526	8,704	438,980	423	3,526	8,704	438,980	423	3,526	21,842	54,597	76,439	
L Motoring Agencies	-	87,658	-	3,308	-	90,966	-	3,308	-	90,966	-	3,308	68,671	1,868	70,539	
M Science, Research and Support Functions	-	32,517	-	3,365	-	35,882	-	3,365	-	35,882	-	3,365	51,646	-18,115	33,531	
N Central Administration	316,783	43,914	6,827	-4,444	323,610	39,470	6,827	-4,444	323,610	39,470	6,827	-4,444	17,219	-8,529	8,690	
O Support for Passenger Rail Services	-	1,532,896	-	1,025,419	-	2,558,315	-	1,025,419	-	2,558,315	-	1,025,419	-	124,099	124,099	
P High Speed Rail	-	56,638	-	-18,049	-	38,589	-	-18,049	-	38,589	-	-18,049	290,801	-111,981	178,820	
Q Transport Development Fund	-	27,004	-	-1,687	-	25,317	-	-1,687	-	25,317	-	-1,687	1,095,000	54,600	1,149,600	
R High Speed Two Limited (net)	-	11,300	1,617	67,130	1,617	78,430	1,617	67,130	1,617	78,430	1,617	67,130	6,702,000	95,704	6,797,704	
S East West Rail Company Limited (net)	297	143,185	-120	-15,480	177	127,705	-120	-15,480	177	127,705	-120	-15,480	250	987	1,237	
T Network Rail (net)	-	10,579,922	-	614,259	-	11,194,181	-	614,259	-	11,194,181	-	614,259	5,532,000	246,065	5,778,065	
Total voted DEL	371,432	17,009,551	8,941	3,135,943	380,373	20,145,494	8,941	3,135,943	380,373	20,145,494	8,941	3,135,943	19,948,882	716,733	20,665,615	
Non-voted expenditure																
U Funding of Other ALBs (net)	34	18,223	-1	1,228	33	19,451	-1	1,228	33	19,451	-1	1,228	-	-	-	-
Total non-voted DEL	34	18,223	-1	1,228	33	19,451	-1	1,228	33	19,451	-1	1,228	-	-	-	-
Total DEL			8,940	3,137,171			8,940	3,137,171			8,940	3,137,171	716,733			

PART II: CHANGES PROPOSED (CONTINUED)

	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Annually Managed Expenditure (AME)									
Voted expenditure									
W Network Rail (net)	-	4,527,902	-	-209,117	-	4,318,785	-	-	
X Funding of Other ALBs (net)	-	111,809	-	-154	-	111,655	-	-	
Y Other Railways	-	223,181	-	-30,062	-	193,119	-	-	
Z Aviation, Maritime, Security and Safety	-	9,057	-	-9,649	-	-592	-11,667	-11,667	
AB Motoring Agencies	-	-2,427	-	1,497	-	-930	-	-	
AC Central Administration	-	92,000	-	4,000	-	96,000	-	-	
AD High Speed Rail	-	-	-	1	-	1	-192,735	249,579	
AE High Speed Two Limited (net)	-	-	-	-8,440	-	-8,440	-	1,505	
AF East West Rail Company Limited (net)	-	500	-	-221	-	279	3,000	-1,084	
Total voted AME	-	4,962,022	-	-252,145	-	4,709,877	-201,402	250,000	
Non-voted expenditure									
AG Funding of Other ALBs (net)	-	-11,949	-	2,145	-	-9,804	-	-	
Total non-voted AME	-	-11,949	-	2,145	-	-9,804	-	-	
Total AME									
Voted expenditure									
			8,941	2,883,798				966,733	
Non-voted expenditure			-1	3,373				-	
Total for Estimate			8,940	2,887,171				966,733	

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	31,878,073	1,879,131	33,757,204

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans									
	Resources					Capital				
	Administration			Programme		Total		Capital		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net
1	2	3	4	5	6	7	8	9	10	
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Tolled Crossings	-	-	-	45,147	-133,943	-88,796	-88,796	-	-	-
B Local Authority Transport	-	-	-	370,305	-44,750	325,555	325,555	1,634,277	-	1,634,277
C National Highways (net)	45,028	-	45,028	3,949,818	-	3,949,818	3,994,846	3,670,300	-	3,670,300
D Funding of Other ALBs (net)	1,237	-	1,237	-56,542	-	-56,542	-55,305	70,095	-	70,095
E Other Railways	-	-	-	504,326	-418,247	86,079	86,079	98,388	-	98,388
F Sustainable Travel	-	-	-	141,155	-7,665	133,490	133,490	576,759	-	576,759
G Bus Subsidies & Concessionary Fares	-	-	-	1,123,566	-5,556	1,118,010	1,118,010	231,525	-	231,525
H GLA Transport Grants	-	-	-	1,095	-	1,095	1,095	77,200	-	77,200
I Crossrail	-	-	-	169	-40,008	-39,839	-39,839	-	-174,000	-174,000
J Aviation, Maritime, Security and Safety	-	-	-	155,404	-66,615	88,789	88,789	262,347	-	262,347
K Maritime and Coastguard Agency	9,267	-563	8,704	456,768	-17,788	438,980	447,684	76,439	-	76,439
L Motoring Agencies	-	-	-	1,194,080	-1,103,114	90,966	90,966	73,117	-2,578	70,539
M Science, Research and Support Functions	-	-	-	36,192	-310	35,882	35,882	34,849	-1,318	33,531
N Central Administration	335,159	-11,549	323,610	89,133	-49,663	39,470	363,080	8,690	-	8,690
O Support for Passenger Rail Services	-	-	-	2,566,301	-7,986	2,558,315	2,558,315	124,099	-	124,099
P High Speed Rail	-	-	-	61,588	-22,999	38,589	38,589	178,820	-	178,820
Q Transport Development Fund	-	-	-	25,317	-	25,317	25,317	1,149,600	-	1,149,600
R High Speed Two Limited (net)	1,617	-	1,617	78,430	-	78,430	80,047	6,797,704	-	6,797,704
S East West Rail Company Limited (net)	177	-	177	127,705	-	127,705	127,882	1,237	-	1,237
T Network Rail (net)	-	-	-	11,194,181	-	11,194,181	11,194,181	5,778,065	-	5,778,065
Total voted DEL	392,485	-12,112	380,373	22,064,138	-1,918,644	20,145,494	20,525,867	20,843,511	-177,896	20,665,615
Non-voted expenditure										
U Funding of Other ALBs (net)	33	-	33	19,451	-	19,451	19,484	-	-	-
Total non-voted DEL	33	-	33	19,451	-	19,451	19,484	-	-	-
Total DEL	392,518	-12,112	380,406	22,083,589	-1,918,644	20,164,945	20,545,351	20,843,511	-177,896	20,665,615

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION (CONTINUED)

£'000

	Revised Plans												
	Administration					Resources					Capital		
	Gross		Income		Net		Gross		Income		Net		
	1	2	3	4	5	6	7	8	9	10			
Annually Managed Expenditure (AME)													
Voted expenditure													
V National Highways (net)	-	-	-	10,000	-	10,000	-	10,000	-	-	100,000	-	100,000
W Network Rail (net)	-	-	-	4,318,785	-	4,318,785	-	4,318,785	-	-	-	-	-
X Funding of Other ALBs (net)	-	-	-	111,655	-	111,655	-	111,655	-	-	-	-	-
Y Other Railways	-	-	-	262,668	-69,549	193,119	-	193,119	-	-	-	-	-
Z Aviation, Maritime, Security and Safety	-	-	-	-	-592	-592	-	-592	-	-	-	-11,667	-11,667
AA Maritime and Coastguard Agency	-	-	-	1,000	-	1,000	-	1,000	-	-	-	-	-
AB Motoring Agencies	-	-	-	-930	-	-930	-	-930	-	-	-	-	-
AC Central Administration	-	-	-	96,000	-	96,000	-	96,000	-	-	-	-	-
AD High Speed Rail	-	-	-	1	-	1	-	1	-	-	56,844	-	56,844
AE High Speed Two Limited (net)	-	-	-	-8,440	-	-8,440	-	-8,440	-	-	1,505	-	1,505
AF East West Rail Company Limited (net)	-	-	-	279	-	279	-	279	-	-	1,916	-	1,916
Total voted AME	-	-	-	4,791,018	-70,141	4,720,877	-	4,720,877	-70,141	-70,141	160,265	-11,667	148,598
Non-voted expenditure													
AG Funding of Other ALBs (net)	-	-	-	-9,804	-	-9,804	-	-9,804	-	-	-	-	-
Total non-voted AME	-	-	-	-9,804	-	-9,804	-	-9,804	-	-	-	-	-
Total AME	-	-	-	4,781,214	-70,141	4,711,073	-	4,711,073	-70,141	-70,141	160,265	-11,667	148,598
Voted expenditure	392,485	-12,112	380,373	26,855,156	-1,988,785	24,866,371	-	25,246,744	-1,988,785	-1,988,785	21,003,776	-189,563	20,814,213
Non-voted expenditure	33	-	33	9,647	-	9,647	-	9,680	-	-	-	-	-
Total for Estimate	392,518	-12,112	380,406	26,864,803	-1,988,785	24,876,018	-	25,256,424	-1,988,785	-1,988,785	21,003,776	-189,563	20,814,213

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	22,360,313	2,896,111	25,256,424
Net Capital Requirement	19,847,480	966,733	20,814,213
Accruals to cash adjustments	-10,323,412	-1,980,341	-12,303,753
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-34,166,004	-2,028,748	-36,194,752
Add cash grant-in-aid	23,000,700	411	23,001,111
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-327,554	61,001	-266,553
New provisions and adjustments to previous provisions	-95,100	-5,062	-100,162
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	54,199	-422	53,777
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,000,966	-	1,000,966
Use of provisions	209,381	-7,521	201,860
Removal of non-voted budget items	-6,308	-3,372	-9,680
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-6,308	-3,372	-9,680
Net Cash Requirement	31,878,073	1,879,131	33,757,204

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

	£'000
	Revised Plans
Gross Administration Costs	392,518
<i>Less:</i>	
Administration DEL Income	-12,112
Net Administration Costs	380,406
Gross Programme Costs	30,350,011
<i>Less:</i>	
Programme DEL Income	-2,093,962
Programme AME Income	-70,141
Non-budget income	-
Net Programme Costs	28,185,908
Total Net Operating Costs	28,566,314
<i>Of which:</i>	
Resource DEL	20,513,430
Capital DEL	3,309,890
Resource AME	4,742,994
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	-3,309,890
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	25,256,424
<i>Of which:</i>	
Resource DEL	20,545,351
Resource AME	4,711,073
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	25,256,424

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
K Maritime and Coastguard Agency	
Sales of Goods and Services	-563
N Central Administration	
Sales of Goods and Services	-11,260
Other Income	-289
Total Sales of Goods and Services	-11,823
Total Other Income	-289
Total Administration	-12,112
Programme	
A Tolled Crossings	
Sales of Goods and Services	-133,943
B Local Authority Transport	
Other Income	-44,750
E Other Railways	
Sales of Goods and Services	-363,805
Other Income	-54,442
F Sustainable Travel	
Sales of Goods and Services	-7,665
G Bus Subsidies & Concessionary Fares	
Sales of Goods and Services	-5,556
I Crossrail	
Interest and Dividends	-40,008
J Aviation, Maritime, Security and Safety	
EU Grants Received	-45,356
Sales of Goods and Services	-2,861
Other Income	-18,398
K Maritime and Coastguard Agency	
Sales of Goods and Services	-17,788
L Motoring Agencies	
Sales of Goods and Services	-699,177
Interest and Dividends	-16
Other Grants	-4,624
Other Income	-398,862
Taxation	-435
M Science, Research and Support Functions	
Sales of Goods and Services	-15
Other Income	-295
N Central Administration	
Sales of Goods and Services	-3,197
Interest and Dividends	-46,466
O Support for Passenger Rail Services	
Other Income	-7,986
P High Speed Rail	
Other Income	-22,999

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

	£'000
	Revised Plans
Total EU Grants Received	-45,356
Total Sales of Goods and Services	-1,234,007
Total Interest and Dividends	-86,490
Total Other Grants	-4,624
Total Other Income	-547,732
Total Taxation	-435
Total Programme	-1,918,644
Total Voted Resource DEL	-1,930,756
Voted Resource AME	
Programme	
Y Other Railways	
Interest and Dividends	-69,549
Z Aviation, Maritime, Security and Safety	
Interest and Dividends	-592
Total Interest and Dividends	-70,141
Total Programme	-70,141
Total Voted Resource AME	-70,141
Total Voted Resource Income	-2,000,897
Voted Capital DEL	
Programme	
I Crossrail	
Other Grants	-174,000
L Motoring Agencies	
Sales of Assets	-2,578
M Science, Research and Support Functions	
Other Grants	-1,318
Total Sales of Assets	-2,578
Total Other Grants	-175,318
Total Programme	-177,896
Total Voted Capital DEL	-177,896
Voted Capital AME	
Programme	
Z Aviation, Maritime, Security and Safety	
Repayments	-11,667
Total Repayments	-11,667
Total Programme	-11,667
Total Voted Capital AME	-11,667
Total Voted Capital Income	-189,563

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-157,849	-	-157,849
Total	-	-	-	-157,849	-	-157,849

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Fees relating to the sale and transfer of personalised registration marks by the Driver and Vehicle Licencing Agency	-	-	-	-150,000	-	-150,000
Income from River crossings	-	-	-	-7,849	-	-7,849
Total	-	-	-	-157,849	-	-157,849

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Bernadette Kelly

Executive Agency Accounting Officers:

Virginia McVea for Sections K and AA

Maritime and Coastguard Agency

Lynette Rose (Interim) for Sections L and AB

Driver and Vehicle Licensing Agency

Pia Wilkes for Sections L and AB

Vehicle Certification Agency

Loveday Ryder for Sections L and AB

Driver and Vehicle Standards Agency

Danny Williams for Section F

Active Travel England

ALB Accounting Officers:

Nick Harris, Chief Executive Officer

National Highways

Andrew Haines, Chief Executive Officer

Network Rail

Hugh Ind, Chief Executive Officer

British Transport Police Authority

Mark Wild, Chief Executive Officer

High Speed Two (HS2) Limited

Alex Robertson, Chief Executive Officer

Transport Focus

Admiral Iain Lower, Chief Executive Officer

Trinity House

Yvonne Shields O'Connor, Chief Executive Officer

Commissioners of Irish Lights

Mike Bullock, Chief Executive Officer

Northern Lighthouse Board

David Hughes, Chief Executive Officer

East West Rail Company Limited

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
C	National Highways	3,994,846	3,670,300	5,334,000
D	Air Travel Trust	-75,560	-	-
D	British Transport Police Authority	13,562	70,095	411
D	Transport Focus	6,689	-	6,700
D	Train Fleet	4	-	-
R	High Speed 2	80,047	6,797,704	7,235,000
S	East West Rail	127,882	1,237	155,000
T	Network Rail	11,194,181	5,778,065	10,270,000
V	National Highways	10,000	100,000	-
W	Network Rail	4,318,785	-	-
X	Air Travel Trust	-154	-	-
X	British Transport Police Authority	111,809	-	-
AE	High Speed 2	-8,440	1,505	-
AF	East West Rail	279	1,916	-
Total		19,773,930	16,420,822	23,001,111

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Statutory liabilities:	
Channel Tunnel Act 1987, s 25, 26 and 29 : potential liabilities in the event of termination of Eurotunnel's concession.	100,000
Marine and Aviation Insurance Act 1952, s 1 : Government war risk reinsurance for British shipowners insuring their vessels with the British Mutual War Risks Associations (Clubs). Under the current agreement with Clubs, the Government provides 95% reinsurance for King's Enemy Risks (KER). A contingent liability arises from the continuous KER 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, including investments in assets that will be leased to train operating companies. This includes undertakings that cover the period after an individual National Rail Contract (NRC) has expired. Due to the NRCs' terms and conditions, the Department has narrowed the range of risks to which it is exposed, compared to the predecessor arrangements, so the likelihood of payment would be lower. The exposure will tend to reduce as the leases are repaid.	1,721,091
CTRL Act 1996. Undertaking under the HS1 concession agreement. The amount payable in the event of crystallisation would reflect the financial circumstances of the concession agreement and of its operator at that time, and will therefore fluctuate in line with market conditions.	3,977,415
Town and Country Act 1990, The Department has issued a Safeguarding Order for the proposed route of HS2 Phase 1 and 2b; the Safeguarding Order for Phase 2a has been lifted. 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
Non-statutory liabilities:	
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 third party claims.	16,900
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.	1,000

PART III: NOTE K - CONTINGENT LIABILITIES (CONTINUED)

Nature of liability	£'000
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. The amount has been updated to reflect a current estimate of the costs.	10,000
Under the HS1 Concession agreement the Secretary of State may be liable for a number of quantifiable and unquantifiable payments. As the unquantifiable proportion is significant, the category is presented as unquantifiable.	Unquantifiable
In 2013 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses to external parties under the Thameslink Rolling Stock contracts with Siemens, Network Rail and Cross London Trains. The reduction reflects repayments on some of the liabilities covered by the warranties.	620,000
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
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. The financial exposure reduces as toll revenues are collected.	1,134,000
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. The amount will fluctuate in line with the balances covered.	178,070
Other contingent liabilities, including legal claims, comprising both quantifiable (disclosed) and unquantifiable amounts. This summarises more than thirty individual items. The change in amount reflects new claims received, the expiry of some existing claims, and net increases in the amount of others.	269,442
Indemnities to stakeholders relating to infrastructure works, comprising quantifiable (disclosed) and unquantifiable elements.	200,980
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. There have been no launches since 2022-23.	Unquantifiable

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail	Body	£'000
J	International Civil Aviation Organisation	2,560
J	European Civil Aviation Conference	161

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
Renewal Transport Fuel Obligation (RTFO) income	-235,494
Graduated fixed penalties and deposits Driver Vehicle and Standard Agency	-4,768
Total	-240,262

Department for Energy Security and Net Zero

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
(Section A) Transfer in of funding from Foreign, Commonwealth and Development Office for Cyber Security	161,000		
(Section A) Transfer in of funding from Department for Environment, Food and Rural Affairs for Green Finance taxonomy	72,000		
(Section A) Transfer of funding to Wales Government for regional skills		-200,000	
(Section A) Transfer of funding to Department for Business and Trade for Osaka Expo		-2,684,000	
(Section B) Transfer in of funding from Foreign, Commonwealth and Development Office for Strategic Stability Civil Nuclear	300,000		
(Section B) Transfer of funding to OFGEM for CEPA consultancy		-75,000	
(Section C) Transfer in of funding from Department for Business and Trade for International Secondments	1,000,000		
(Section C) Transfer in of funding from Foreign, Commonwealth and Development Office for Integrated Security Fund	613,000		
(Section C) Transfer in of funding from Department for Business and Trade for EITI	235,000		
(Section C) Transfer in of funding from Security and Intelligence Agencies for Nuclear Security	69,000		
(Section C) Transfer of funding to Foreign, Commonwealth and Development Office for CARE programme		-280,000	
(Section C) Transfer of funding to Foreign, Commonwealth and Development Office for UK PACT (Partnering for Accelerated Climate Transitions)		-15,305,000	
(Section D) Transfer in of funding from Security and Intelligence Agencies for Nuclear Security	3,366,000		
(Section D) Transfer in of funding from Home Office for Nuclear Security	200,000		
(Section D) Transfer in of funding from Foreign, Commonwealth and Development Office for Ukraine Resilience and Energy Security (URES)	100,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section D) Transfer in of funding from Foreign, Commonwealth and Development Office for International Programme Fund	100,000		
(Section D) Transfer in of funding from Foreign, Commonwealth and Development Office for Regulatory Diplomacy	50,000		
(Section D) Transfer of funding to Department for Environment, Food and Rural Affairs for Nuclear justification		-1,129,000	
(Section D) Transfer of funding to Ministry of Defence for nuclear skills		-3,175,000	
(Section F) Transfer in of funding from Department for Science, Innovation and Technology for Matrix programme	1,690,000		
(Section F) Transfer in of funding from Department for Science, Innovation and Technology for Integrated Corporate Services costs	1,063,000		
(Section F) Transfer in of funding from Cabinet Office for Cloud Based Analytical System	333,000		
(Section F) Transfer in of funding from Foreign, Commonwealth and Development Office for Integrated Security Fund	64,000		
(Section F) Transfer in of funding from Department for Business and Trade for EITI	46,000		
(Section F) Transfer of funding to Cabinet Office for Special Adviser costs		-58,000	
(Section F) Transfer of funding to Department for Transport for Shared Outcomes Fund - Net Zero Systems		-72,000	
(Section F) Transfer of funding to HM Treasury for Shared Outcomes Fund - Blended Finance project		-192,000	
(Section F) Transfer of funding to Cabinet Office for Britain is GREAT campaign		-1,964,000	
Budget Neutral Changes			
(Section A) Increase in Delivering affordable energy for households and businesses reflecting movement of resources between sections	2,795,000		
(Section B) Decrease in Ensuring that our energy system is reliable and secure reflecting movement of resources between sections		-45,771,000	
(Section C) Decrease in Taking action on climate change and decarbonisation reflecting movement of resources between sections		-29,217,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section D) Increase in Managing our energy legacy safely and responsibly reflecting movement of resources between sections	2,607,000		
(Section F) Increase in Capability reflecting movement of resources between sections	168,511,000		
(Section G) Increase in Ensuring that our energy system is reliable and secure (ALB) reflecting movement of resources between sections	44,025,000		
(Section H) Increase in Taking action on climate change and decarbonisation (ALB) reflecting movement of resources between sections	37,180,000		
(Section I) Decrease in Managing our energy legacy safely and responsibly (ALB) reflecting movement of resources between sections		-3,384,000	
(Section J) Increase in Science and Research (ALB) net reflecting movement of resources between sections	4,891,000		
(Section K) Increase in Government as Shareholder (ALB) net reflecting movement of resources between sections	50,000		
(Section L) Decrease in expenditure for the Nuclear Decommissioning Authority offset by decrease in Non-Voted DEL CFER income		-140,533,000	
(Section L) Decrease in expenditure for the Nuclear Decommissioning Authority reflecting movement of resources between section		-181,687,000	
Cash Management Adjustments			
(Section F) Increase in Administration Budget for Cash Management Scheme rebate	5,000		
Other Changes			
(Section A) Additional funding for wind down costs of the now closed energy affordability schemes	29,000,000		
(Section B) Additional funding for costs associated with the sale of Bulb	28,200,000		
(Section F) Switch of funding from Programme to Administration costs to reflect expenditure profiles	76,805,000	-76,805,000	
(Section F) Surrender of funding for Capability		-280,000	
Reserve Claims			
(Section A) Funding from the Reserve for Shared Outcomes Fund - Net Zero Systems	15,000		
(Section F) Funding from the Reserve for Shared Outcomes Fund - Blended Finance	1,047,000		
(Section F) Funding from the Reserve for Shared Outcomes Fund - Net Zero Systems	181,000		
Total change in Resource DEL (voted)	404,774,000	-502,811,000	-98,037,000

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Neutral Changes			
(Section M) Decrease in Nuclear Decommissioning Authority income offset by decrease in Voted DEL expenditure	140,533,000		
Total change in Resource DEL (non-voted)	140,533,000		140,533,000
AME Expenditure Changes			
(Section N) Changes in provision based on latest forecasts for Delivering affordable energy for households and businesses	422,000,000		
(Section P) Changes in provision based on latest forecasts for Taking action on climate change and decarbonisation		-1,000,000	
(Section Q) Changes in provision based on latest forecasts for Managing our energy legacy safely and responsibly liabilities		-9,047,000	
(Section R) Changes in provision based on latest forecasts for Science and Research liabilities		-6,332,000	
(Section S) Changes in provision based on latest forecasts for core Department liabilities	499,000		
(Section U) Changes in provision based on latest forecasts for Ensuring that our energy system is reliable and secure (ALB) liabilities	6,994,000		
(Section V) Increase in provision Low Carbon Contracts Company movements in fair value	8,206,000,000		
(Section W) Changes in provision based on latest forecasts for Managing our energy legacy safely and responsibly (ALB) liabilities		-59,523,000	
(Section X) Changes in provision based on latest forecasts for Science and Research (ALB) liabilities		-265,000	
(Section Z) Changes in provision based on latest forecasts for Nuclear Decommissioning Authority Nuclear Provision and other non-cash costs	7,164,713,000		
Total change in Resource AME (voted)	15,800,206,000	-76,167,000	15,724,039,000
Budget Cover Transfers (BCTs)			
(Section A) Transfer of funding to Department of Health and Social Care for Public Sector Decarbonisation Scheme for NHS		-20,000,000	
(Section B) Transfer of funding to Scottish Government for Grangemouth study costs		-800,000	
(Section B) Transfer of funding to Ministry of Housing, Communities and Local Government for Energy Transition Zone		-4,100,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section C) Transfer of funding to Department for Science, Innovation and Technology for boiler methane emissions		-82,000	
(Section D) Transfer in of funding from Security and Intelligence Agencies for Nuclear Security	7,641,000		
(Section F) Transfer in of funding from Department for Science, Innovation and Technology for Integrated Corporate Services costs	40,000		
(Section F) Transfer of funding to Cabinet Office for Government Property Agency Capital Projects		-300,000	
Budget Exchange (BX)			
(Section A) Surrender of Budget under the Budget Exchange system for Net Zero		-101,000,000	
(Section C) Surrender of Budget under the Budget Exchange system for Carbon Capture Usage and Storage		-200,000,000	
Budget Neutral Changes			
(Section A) Decrease in Delivering affordable energy for households and businesses reflecting movement of resources between sections		-98,999,000	
(Section B) Decrease in Ensuring that our energy system is reliable and secure reflecting movement of resources between sections		-14,969,000	
(Section C) Decrease in Taking action on climate change and decarbonisation reflecting movement of resources between sections		-49,563,000	
(Section D) Increase in Managing our energy legacy safely and responsibly reflecting movement of resources between sections	1,800,000		
(Section E) Decrease in Science and Research reflecting movement of resources between sections		-109,235,000	
(Section F) Increase in Capability reflecting movement of resources between sections	36,721,000		
(Section G) Decrease in Ensuring that our energy system is reliable and secure (ALB) reflecting movement of resources between sections		-98,900,000	
(Section H) Increase in Taking action on climate change and decarbonisation (ALB) reflecting movement of resources between sections	1,502,000		
(Section I) Increase in Managing our energy legacy safely and responsibly (ALB) reflecting movement of resources between sections	2,635,000		
(Section J) Increase in Science and Research (ALB) reflecting movement of resources between sections	130,782,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section L) Increase in expenditure for the Nuclear Decommissioning Authority reflecting movement of resources between section	198,226,000		
Other Changes			
(Section A) Additional funding for Hydrogen	121,000,000		
(Section B) Surrender of Budget for income from the sale of Bulb		-2,632,975,000	
(Section C) Additional funding for Carbon Capture Usage and Storage	418,000,000		
(Section F) Surrender of unused General Capital Budget		-96,000,000	
Total change in Capital DEL (voted)	918,347,000	-3,426,923,000	-2,508,576,000
AME Expenditure Changes			
(Section Q) Changes in provision based on latest forecasts for Managing our energy legacy safely and responsibly		-10,030,000	
(Section U) Changes in provision based on latest forecasts for Ensuring that our energy system is reliable and secure (ALB) liabilities	13,000,000		
(Section V) Changes in provision based on latest forecasts for Taking action on climate change and decarbonisation (ALB) liabilities	118,000		
Total change in Capital AME (voted)	13,118,000	-10,030,000	3,088,000
AME Expenditure Changes			
(Section -) Changes in provision based on latest forecasts for Managing our energy legacy safely and responsibly (CFER)	105,400,000		
Total change in Capital AME (non-voted)	105,400,000		105,400,000
Revisions to the net cash requirement reflect not only the changes to resources and capital as set out above (excluding non-cash items) but also changes in grant-in-aid requirements of Arms Length Bodies and movement in payables		-1,397,526,000	
Total change in Net Cash Requirement		-1,397,526,000	-1,397,526,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-98,037,000	140,533,000	42,496,000
Capital	-2,508,576,000	-	-2,508,576,000
Annually Managed Expenditure			
Resource	15,724,039,000	-	15,724,039,000
Capital	3,088,000	105,400,000	108,488,000
Total Net Budget			
Resource	15,626,002,000	140,533,000	15,766,535,000
Capital	-2,505,488,000	105,400,000	-2,400,088,000
Non-Budget Expenditure	-		
Net Cash Requirement	-1,397,526,000		

Supplementary 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 II: CHANGES PROPOSED

	£'000																			
	Net Resources						Net Capital													
	Present			Changes			Revised			Present			Changes			Revised				
Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
Departmental Expenditure Limit (DEL)																				
Voted expenditure																				
A	-	227,406	-	29,159	-	256,565	-	-	-	-	-	-	-	-	-	1,550,169	-98,999	1,451,170	-	-
B	-	99,899	-	-17,346	-	82,553	-	-	-	-	-	-	-	-	-	603,720	-2,652,844	-2,049,124	-	-
C	-	212,176	-	-42,885	-	169,291	-	-	-	-	-	-	-	-	-	1,273,472	168,355	1,441,827	-	-
D	-	165,948	-	2,119	-	168,067	-	-	-	-	-	-	-	-	-	2,770	9,441	12,211	-	-
E	-	3,224	-	-	-	3,224	-	-	-	-	-	-	-	-	-	141,500	-109,235	32,265	-	-
F	297,669	-3,454	81,123	89,251	378,792	85,797	-	-	-	-	-	-	-	-	-	72,368	-59,539	12,829	-	-
G	-	-20	-	44,025	-	44,005	-	-	-	-	-	-	-	-	-	1,931,000	-98,900	1,832,100	-	-
H	5,185	12,417	3,058	34,122	8,243	46,539	-	-	-	-	-	-	-	-	-	9,340	1,502	10,842	-	-
I	6,791	54,893	-1,544	-1,840	5,247	53,053	-	-	-	-	-	-	-	-	-	32,020	2,635	34,655	-	-
J	-	11,830	-	4,891	-	16,721	-	-	-	-	-	-	-	-	-	243,500	130,782	374,282	-	-
K	-	-	50	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L	33,750	1,785,169	-2,050	-320,170	31,700	1,464,999	-	-	-	-	-	-	-	-	-	2,439,000	198,226	2,637,226	-	-
Total voted DEL	343,395	2,569,488	80,637	-178,674	424,032	2,390,814	80,637	-178,674	424,032	2,390,814	8,298,859	-2,508,576	5,790,283	8,298,859	-2,508,576	5,790,283	8,298,859	-2,508,576	5,790,283	8,298,859
Non-voted expenditure																				
M	-	-1,298,852	-	140,533	-	-1,158,319	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total non-voted DEL	-	-1,298,852	-	140,533	-	-1,158,319	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total DEL	343,395	1,270,636	80,637	-38,141	424,032	1,232,495	80,637	-38,141	424,032	1,232,495	8,298,859	-2,508,576	4,631,912	8,298,859	-2,508,576	5,790,283	8,298,859	-2,508,576	4,631,912	5,790,283

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Annually Managed Expenditure (AME)									
Voted expenditure									
N Delivering affordable energy for households and businesses	-	-	-	422,000	-	422,000	-	-	-
P Taking action on climate change and decarbonisation	-	510	-	-1,000	-	-490	-	-	-
Q Managing our energy legacy safely and responsibly	-	-130,806	-	-9,047	-	-139,853	10,030	-10,030	-
R Science and Research	-	39,000	-	-6,332	-	32,668	-	-	-
S Capability	-	-807	-	499	-	-308	-	-	-
U Ensuring that our energy system is reliable and secure (ALB) net	-	-	-	6,994	-	6,994	-	13,000	13,000
V Taking action on climate change and decarbonisation (ALB) net	-	25,000,000	-	8,206,000	-	33,206,000	-	118	118
W Managing our energy legacy safely and responsibly (ALB) net	-	1,530,457	-	-59,523	-	1,470,934	-	-	-
X Science and Research (ALB) net	-	2,680	-	-265	-	2,415	-	-	-
Z Nuclear Decommissioning Authority (ALB) net	-	12,835,287	-	7,164,713	-	20,000,000	-	-	-
Total voted AME	-	39,276,321	-	15,724,039	-	55,000,360	10,030	3,088	13,118
Non-voted expenditure									
Managing our energy legacy safely and responsibly (CFER)	-	-	-	-	-	-	-105,400	105,400	-
Total non-voted AME	-	-	-	-	-	-	-105,400	105,400	-
Total AME	-	-	-	15,724,039	-	-	-	108,488	-
Voted expenditure	80,637	15,545,365						-2,505,488	
Non-voted expenditure				140,533				105,400	
Total for Estimate	80,637	15,685,898						-2,400,088	

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	12,597,172	-1,397,526	11,199,646

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										Capital									
	Resources					Programme						Total								
	Administration		Net	Gross	Income	Net	Income	Gross	Income	Net										
	Gross	Income										3	4	5	6	7	8	9	10	
1	2	3	4	5	6	7	8	9	10											
Departmental Expenditure Limit (DEL)																				
Voted expenditure																				
A Delivering affordable energy for households and businesses	-	-	-	256,776	-211	256,565						256,565	1,498,670	-47,500	1,451,170					
B Ensuring that our energy system is reliable and secure	-	-	-	91,217	-8,664	82,553						82,553	788,738	-2,837,862	-2,049,124					
C Taking action on climate change and decarbonisation	-	-	-	170,291	-1,000	169,291						169,291	1,442,567	-740	1,441,827					
D Managing our energy legacy safely and responsibly	-	-	-	168,067	-	168,067						168,067	12,211	-	12,211					
E Science and Research	-	-	-	3,224	-	3,224						3,224	32,265	-	32,265					
F Capability	504,274	-125,482	378,792	86,664	-867	85,927						464,589	12,829	-	12,829					
G Ensuring that our energy system is reliable and secure (ALB) net	-	-	-	44,005	-	44,005						44,005	1,832,100	-	1,832,100					
H Taking action on climate change and decarbonisation (ALB) net	8,243	-	8,243	46,539	-	46,539						54,782	10,842	-	10,842					
I Managing our energy legacy safely and responsibly (ALB) net	5,247	-	5,247	53,053	-	53,053						58,300	34,655	-	34,655					
J Science and Research (ALB) net	-	-	-	16,721	-	16,721						16,721	374,282	-	374,282					
K Government as Shareholder (ALB) net	50	-	50	-	-	-						50	-	-	-					
L NDA and SLC expenditure (ALB) net	31,700	-	31,700	1,464,999	-	1,464,999						1,496,699	2,637,226	-	2,637,226					
Total voted DEL	549,514	-125,482	424,032	2,401,556	-10,742	2,390,814						2,814,846	8,676,385	-2,886,102	5,790,283					
Non-voted expenditure																				
M Nuclear Decommissioning Authority Income (CFER)	-	-	-	-	-1,158,319	-1,158,319						-1,158,319	-	-	-					
Total non-voted DEL	-	-	-	-	-1,158,319	-1,158,319						-1,158,319	-	-	-					
Total DEL	549,514	-125,482	424,032	2,401,556	-1,169,061	1,232,495						1,656,527	8,676,385	-2,886,102	5,790,283					

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans											
	Resources						Capital					
	Administration			Programme			Total		Income		Net	
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Gross	Income	Gross	Income
1	2	3	4	5	6	7	8	9	10	10	10	
Annually Managed Expenditure (AME)												
Voted expenditure												
N Delivering affordable energy for households and businesses	-	-	-	424,037	-2,037	422,000	422,000	-	-	-	-	-
O Ensuring that our energy system is reliable and secure	-	-	-	970	-970	-	-	-	-	205,000	-	205,000
P Taking action on climate change and decarbonisation	-	-	-	-490	-	-490	-490	-	-	-	-	-
Q Managing our energy legacy safely and responsibly	-	-	-	-129,823	-10,030	-139,853	-139,853	-	-	-	-	-
R Science and Research	-	-	-	32,668	-	32,668	32,668	-	-	-	-	-
S Capability	-	-	-	-308	-	-308	-308	-	-	-	-	-
T Renewable Heat Incentive	-	-	-	1,203,000	-	1,203,000	1,203,000	-	-	-	-	-
U Ensuring that our energy system is reliable and secure (ALB) net	-	-	-	6,994	-	6,994	6,994	-	-	13,000	-	13,000
V Taking action on climate change and decarbonisation (ALB) net	-	-	-	33,206,000	-	33,206,000	33,206,000	-	-	118	-	118
W Managing our energy legacy safely and responsibly (ALB) net	-	-	-	1,470,934	-	1,470,934	1,470,934	-	-	-	-	-
X Science and Research (ALB) net	-	-	-	2,415	-	2,415	2,415	-	-	-	-	-
Y Government as Shareholder (ALB) net	-	-	-	-80,000	-	-80,000	-80,000	-	-	-	-	-
Z Nuclear Decommissioning Authority (ALB) net	-	-	-	20,000,000	-	20,000,000	20,000,000	-	-	-	-	-
Total voted AME	-	-	-	56,136,397	-13,037	56,123,360	56,123,360	-	-	218,118	-	218,118
Non-voted expenditure												
<i>Managing our energy legacy safely and responsibly (CFER)</i>												
Total AME	-	-	-	56,136,397	-13,037	56,123,360	56,123,360	-	-	218,118	-	218,118
Voted expenditure	549,514	-125,482	424,032	58,537,953	-23,779	58,514,174	58,938,206	-	-	8,894,503	-2,886,102	6,008,401
Non-voted expenditure	-	-	-	-	-1,158,319	-1,158,319	-1,158,319	-	-	-	-	-
Total for Estimate	549,514	-125,482	424,032	58,537,953	-1,182,098	57,355,855	57,779,887	-	-	8,894,503	-2,886,102	6,008,401

£'000

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	42,013,352	15,766,535	57,779,887
Net Capital Requirement	8,408,489	-2,400,088	6,008,401
Accruals to cash adjustments	-39,228,921	-14,518,040	-53,746,961
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-45,853,299	-15,325,824	-61,179,123
Add cash grant-in-aid	6,549,230	262,221	6,811,451
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-32,913	-1,249	-34,162
New provisions and adjustments to previous provisions	-35,163	-39,081	-74,244
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-1,700	850	-850
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	427,056	427,056
Use of provisions	144,924	157,987	302,911
Removal of non-voted budget items	1,404,252	-245,933	1,158,319
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	1,404,252	-245,933	1,158,319
Net Cash Requirement	12,597,172	-1,397,526	11,199,646

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

	£'000
	Revised Plans
Gross Administration Costs	549,514
<i>Less:</i>	
Administration DEL Income	-125,482
Net Administration Costs	424,032
Gross Programme Costs	61,933,801
<i>Less:</i>	
Programme DEL Income	-1,169,061
Programme AME Income	-13,037
Non-budget income	-
Net Programme Costs	60,751,703
Total Net Operating Costs	61,175,735
<i>Of which:</i>	
Resource DEL	1,473,805
Capital DEL	3,395,848
Resource AME	56,306,082
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	-3,395,848
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	57,779,887
<i>Of which:</i>	
Resource DEL	1,656,527
Resource AME	56,123,360
<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	1,158,319
Other adjustments	-1,158,319
Total Resource (Estimate)	57,779,887

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
F Capability	
Sales of Goods and Services	-120,043
Other Grants	-4,983
Other Income	-456
Total Sales of Goods and Services	-120,043
Total Other Grants	-4,983
Total Other Income	-456
Total Administration	-125,482
Programme	
A Delivering affordable energy for households and businesses	
Sales of Goods and Services	-112
Interest and Dividends	-99
B Ensuring that our energy system is reliable and secure	
Sales of Goods and Services	-8,580
Other Income	-84
C Taking action on climate change and decarbonisation	
Other Grants	-1,000
F Capability	
Other Income	-867
Total Sales of Goods and Services	-8,692
Total Interest and Dividends	-99
Total Other Grants	-1,000
Total Other Income	-951
Total Programme	-10,742
Total Voted Resource DEL	-136,224
Voted Resource AME	
Programme	
N Delivering affordable energy for households and businesses	
Interest and Dividends	-2,037
O Ensuring that our energy system is reliable and secure	
Interest and Dividends	-970
Q Managing our energy legacy safely and responsibly	
Other Income	-10,030
Total Interest and Dividends	-3,007
Total Other Income	-10,030
Total Programme	-13,037
Total Voted Resource AME	-13,037
Total Voted Resource Income	-149,261

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Capital DEL Programme	
A Delivering affordable energy for households and businesses	
Repayments	-47,500
B Ensuring that our energy system is reliable and secure	
Repayments	-2,837,862
C Taking action on climate change and decarbonisation	
Other Income	-740
Total Other Income	-740
Total Repayments	-2,885,362
Total Programme	-2,886,102
Total Voted Capital DEL	-2,886,102
Total Voted Capital Income	-2,886,102

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-1,298,852	-1,298,852	140,533	140,533	-1,158,319	-1,158,319
Income in budgets surrendered to the Consolidated Fund (capital)	-105,400	-105,400	105,400	105,400	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-1,404,252	-1,404,252	245,933	245,933	-1,158,319	-1,158,319

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Nuclear Decommissioning Authority Resource DEL	-1,298,852	-1,298,852	140,533	140,533	-1,158,319	-1,158,319
Annually Managed Expenditure						
Coal Pension Capital AME	-105,400	-105,400	105,400	105,400	-	-
Total	-1,404,252	-1,404,252	245,933	245,933	-1,158,319	-1,158,319

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Jeremy Pocklington CB

ALB Accounting Officers:

Simon Chesterman OBE

Civil Nuclear Police Authority

Lisa Pinney MBE

Coal Authority

Emma Pinchbeck

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

Kevin Holland

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	1	1,100	1,100
G	Great British Nuclear Limited	44,004	-	-
G	Sizewell C (Holding) Limited	-	1,831,000	1,935,579
H	Committee on Climate Change	8,243	1,800	9,983
H	Low Carbon Contracts Company	9,675	9,042	45,049
H	Salix	36,864	-	39,300
I	Civil Nuclear Police Authority and Constabulary	-2,121	11,120	11,470
I	Coal Authority	57,332	20,800	77,100
I	Oil and Gas Authority	3,089	2,735	3,290
J	United Kingdom Atomic Energy Authority	16,721	374,282	353,580
K	Enrichment Holdings Ltd	50	-	-
L	Nuclear Decommissioning Authority †	183,699	56,226	4,335,000
L	Site Licence Companies	1,313,000	2,581,000	-
U	Great British Nuclear Limited	1,994	-	-
U	Sizewell C (Holding) Limited	5,000	13,000	-
V	Committee on Climate Change	-	118	-
V	Low Carbon Contracts Company	33,206,000	-	-
W	Civil Nuclear Police Authority and Constabulary	-100	-	-
W	Coal Authority	1,471,000	-	-
W	Oil and Gas Authority	34	-	-
X	United Kingdom Atomic Energy Authority	2,415	-	-
Y	Enrichment Holdings Ltd	-80,000	-	-
Z	Nuclear Decommissioning Authority	20,000,000	-	-
Total		56,276,900	4,902,223	6,811,451

† 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	9,278
D4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions and contributions	23,701
D4-DEL	UK Coal Cohort Concessionary Fuel costs	2,575

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
As at 31 March 2024 the following liabilities fell to be met from the Department's Estimate:-	
Statutory Indemnities	
– Indemnities have been given to the UK Atomic Energy Authority to cover certain indemnities provided by the Authority to carriers and British Nuclear Fuels plc against certain claims for damage caused by nuclear matter in the course of carriage.	Unquantifiable
– 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
Legal costs	
– A contingent liability exists in relation to various ongoing legal cases. The cost is dependent on the outcome of cases which currently cannot be estimated.	Unquantifiable
Indemnities against personal liability	
– Indemnities have been given to the directors appointed by the core Department to wholly owned subsidiaries. These indemnities are against personal liability following any legal action against the companies.	Unquantifiable
– Indemnities have been provided to directors appointed to the Low Carbon Contracts Company Limited and Electricity Settlements Company Limited against personal liability following any legal action against the companies, to be triggered only after all other means have been excluded i.e. company and directors' insurance and recovery of costs through their levies.	Unquantifiable
– Indemnities have been provided to the Low Carbon Contracts Company Limited and Electricity Settlements Company Limited in respect of their officers, to be triggered only after all other means have been excluded i.e. company and directors' insurance and recovery of costs through their levies.	Unquantifiable
– Indemnities have been provided to trustees of the Nuclear Liabilities Fund appointed by the Secretary of State against personal liability in the event of legal action against the Fund.	Unquantifiable
– Indemnities have been provided to trustees of the Nuclear Liabilities Fund appointed by British Energy (now EDF Energy) against personal liability in the event of legal action against the Fund, to be triggered only in the event of failed recourse to indemnities from EDF Energy.	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
– 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
– 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
– 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
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 2024 of £26.7 billion (31 March 2023: £26.5 billion) has a present value of £13.5 billion (31 March 2023: £19.0 billion) which includes an allowance for future inflation. The value of the Fund as at 31 March 2024 is £20.7 billion (31 March 2023: £20.5 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
– Under the United Nations Convention on the Law of the Sea (UNCLOS) 1982, OSPAR decision 98/3, the Energy Act 2004 and the Petroleum Act 1998, the department would become responsible for decommissioning most oil, gas and renewable energy installations in the event that operators are unable to fulfil their decommissioning commitments.	Unquantifiable
– The department inherited responsibility from British Coal to reimburse certain third parties for costs incurred meeting statutory environmental standards in the restoration of particular coal-related sites.	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Others	
– A contingent liability exists in respect of the risks associated with the Department assuming responsibility for uplifts in pension contributions for the UK Atomic Energy Authority's non-active pension scheme members.	Unquantifiable
– The Secretary of State Investor Agreement (SOSIA) provides protections in certain scenarios where the Hinkley Point C nuclear plant is shut down for reasons that are political or due to certain changes in insurance arrangements or certain changes in law. Payments under the SOSIA would be expected in the first instance to be made using funds from the Supplier Obligation but in certain circumstances they could also come direct from the Secretary of State, relying on spending powers granted under the relevant Appropriation Act or, if payments were to be made over a period longer than two years, seeking a new spending power at the time. The payments could be up to around £22 billion excluding non-decommissioning operational costs that may be incurred after any shutdown. However, the liability to make payments under the SOSIA is almost entirely within the control of HM Government.	Unquantifiable
– 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. Post the PBO arrangement, Magnox and Dounreay & LLWR have now joined to form Nuclear Restoration Services.	Unquantifiable
– 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 Energy Security and Net Zero. 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.	Unquantifiable
– 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

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
- 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 were granted the 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 cases which currently cannot be reliably estimated.	Unquantifiable
- Core Department - Energy Price Guarantee Scheme - The core department may face future cash flows in relation to The Energy Price Guarantee (EPG) until end of scheme reconciliations are completed, which is expected to be done by the end of the 2024/25 financial year. EPG supported the price of domestic energy consumed up to 30 June 2023 and the scheme's grant expenditure will be finalised around 18 months after this date, in line with the sector's reconciliation timelines for household energy consumption.	Unquantifiable
- 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.	Unquantifiable
- 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.	Unquantifiable
- 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.	Unquantifiable
- 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.	Unquantifiable
- 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.	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
<p>– NDA - Pension Schemes: Whilst not the lead employer, the NDA is the lead organisation and has ultimate responsibility for certain nuclear industry pension schemes, including the Combined Nuclear Pension Plan and the Magnox section of the Electricity Supply Pension Scheme. Provisions for known deficits are included within Nuclear Provisions. However, movements in financial markets may adversely impact the actuarial valuations of the schemes, resulting in an increase in scheme deficits and consequent increase in nuclear provision.</p>	Unquantifiable
<p>– NDA - Uranic material: At 31 March 2024, the NDA held inventories of reprocessed uranic material. These are potentially saleable materials, although there is currently no commercial demand and are held at £nil value. Due to uncertainty over their future use, it is possible that the material will be declared as waste by the government, requiring treatment and disposal, which may result in as yet unquantified liabilities for the NDA.</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 £17,780 million (undiscounted) in its most recently published financial statements.</p>	17,780
<p>– The core Department has indemnified the Coal Authority against potential claims arising from remunerated advisory work undertaken for other public sector bodies where settlement exceeds the Authority's professional indemnity insurance.</p>	3,000

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail	Body	£'000
C4-DEL	UN Framework Convention on Climate Change	3,022
C4-DEL	International Energy Agency	1,631
D4-DEL	International Atomic Energy Agency	20,399
D4-DEL	Organisation for the Prohibition of Chemical Weapons	3,092

Department for Environment, Food and Rural Affairs

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
			£
Budget Cover Transfers			
(Section B) Increase in gross programme spend for Improve the environment and rural services following a transfer from Foreign, Commonwealth and Development Office for Anti Microbial Resistance (AMR) work to Defra for delivery by the Veterinary Medicines Directorate.	2,000,000		
(Section B) Increase in gross programme spend for Improve the environment and rural services following a transfer from Department for Energy Security and Net Zero for Nuclear Justification funding.	1,129,000		
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Northern Ireland Executive for Digital Assistance Scheme funding.		-1,000,000	
(Section B) Increase in gross programme spend for Improve the environment and rural services following a transfer from Ministry of Housing, Communities and Local Government for water scarcity in Cambridge.	175,000		
(Section B) Increase in gross programme spend for Improve the environment and rural services following a transfer from Department for Health and Social Care for return of Green Social Prescribing funding.	76,000		
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Department for Energy Security and Net Zero for Green Finance Taxonomy.		-72,000	
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Ministry of Justice for various justice impact tests.		-44,000	
(Section E) Increase in gross programme spend for Marine and fisheries following a transfer from Foreign, Commonwealth and Development Office for the Blue Belt funding.	2,730,000		

(Section E) Decrease in gross programme spend for Marine and fisheries following a transfer to Department for Business and Trade for the Seafood Exports Package.		-88,000
(Section F) Increase in gross administration spend for Departmental operating costs following a transfer from Cabinet Office for Special Advisors.	137,000	
(Section F) Decrease in gross administration spend for Departmental operating costs following a transfer to Cabinet Office for Civil Service Live 2024.		-50,000
(Section F) Decrease in gross programme spend for Departmental operating costs following a transfer to Department for Business and Trade for various events (Osaka Trade Exhibition, United Arab Emirates Gulfood event and marketing activities taking place in China).		-2,737,000
(Section F) Increase in gross programme spend for Departmental operating costs following a transfer from Cabinet Office for GREAT Campaign (the UK's international brand marketing campaign).	1,131,000	
(Section F) Increase in gross programme spend for Departmental operating costs following a transfer from Foreign, Commonwealth and Development Office for various programmes including: Cyber and Technology, Developed Vetting for Economic Deterrence Initiative crisis preparedness project and Domestic Vulnerabilities Analysis Programme.	432,000	
(Section I) Increase in gross programme spend for Marine and fisheries (ALB) (net) following a transfer from Foreign, Commonwealth and Development Office for Blue Belt funding for Marine Management Organisation.	3,101,000	
Budget Neutral Changes		
(Section A) Decrease in gross administration spend for Food and farming following reallocation of budgets.		-3,462,000
(Section A) Increase in gross administration income for Food and farming following reallocation of budgets.		-35,000
(Section A) Increase in gross programme spend for Food and farming following reallocation of budgets.	5,984,000	
(Section A) Increase in gross programme Income for Food and farming following reallocation of budgets.		-1,914,000

(Section B) Increase in gross administration spend for Improve the environment and rural services following reallocation of budgets.	19,689,000	
(Section B) Increase in gross administration income for Improve the environment and rural services following reallocation of budgets.		-2,035,000
(Section B) Decrease in gross programme spend for Improve the environment and rural services following reallocation of budgets.		-28,493,000
(Section B) Decrease in gross programme income for Improve the environment and rural services following reallocation of budgets.	13,247,000	
(Section C) Increase in gross administration spend for Protect the country from floods following reallocation of budgets.	2,132,000	
(Section D) Decrease in gross administration spend for Animal and plant health following reallocation of budgets.		-362,000
(Section D) Increase in gross programme spend for Animal and plant health following reallocation of budgets.	63,391,000	
(Section D) Increase in gross programme income for Animal and plant health following reallocation of budgets.		-22,791,000
(Section E) Increase in gross administration spend for Marine and fisheries following reallocation of budgets.	1,445,000	
(Section E) Increase in gross programme spend for Marine and fisheries following reallocation of budgets.	7,985,000	
(Section F) Decrease in gross administration spend for Departmental operating costs following reallocation of budgets.		-11,796,000
(Section F) Decrease in gross administration income for Departmental operating costs following reallocation of budgets.	2,070,000	
(Section F) Decrease in gross programme spend for Departmental operating costs following reallocation of budgets.		-150,912,000
(Section F) Decrease in gross programme income for Departmental operating costs following reallocation of budgets.	11,458,000	

(Section G) Increase in gross administration spend for Improve the environment and rural services (ALB) (net) following reallocation of budgets.	11,166,000	
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) following reallocation of budgets.	35,730,000	
(Section H) Increase in gross administration spend for Protect the country from floods (ALB) (net) following reallocation of budgets.	4,910,000	
(Section H) Increase in gross programme spend for Protect the country from floods (ALB) (net) following reallocation of budgets.	36,456,000	
(Section I) Increase in gross administration spend for Marine and fisheries (ALB) (net) following reallocation of budgets.	567,000	
(Section I) Increase in gross programme spend for Marine and fisheries (ALB) (net) following reallocation of budgets.	5,570,000	
Budget Regime Changes		
(Section A) Increase in gross programme spend for Food and farming following transfer from capital.	93,000,000	
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to capital.		-16,624,000
(Section D) Increase in gross programme spend for Animal and plant health following transfer from capital.	3,500,000	
(Section F) Increase in gross programme spend for Departmental operating costs following transfer from capital.	155,800,000	
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) following transfer from capital.	14,700,000	
(Section H) Increase in gross programme spend for Protect the country from floods (ALB) (net) following transfer from capital.	208,000,000	
Budget Neutral Changes		
(Section A) Increase in gross administration spend for Food and farming following a transfer from gross programme spend.	12,000,000	
(Section A) Decrease in gross programme spend for Food and farming following a transfer to gross administration spend.		-12,000,000

(Section B) Increase in gross administration spend for Improve the environment and rural services following a transfer from gross programme spend.	1,950,000	
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to gross administration spend.		-1,950,000
(Section F) Increase in gross administration spend for Departmental operating costs following a transfer from gross programme spend.	107,500,000	
(Section F) Decrease in gross programme spend for Departmental operating costs following a transfer to gross administration spend.		-107,500,000
(Section G) Increase in gross administration spend for Improve the environment and rural services (ALB) (net) following a transfer from gross programme spend.	10,700,000	
(Section G) Decrease in gross programme spend for Improve the environment and rural services (ALB) (net) following a transfer to gross administration spend.		-10,700,000
(Section I) Increase in gross administration spend for Protect the country from floods (ALB) (net) following a transfer from gross programme spend.	12,000,000	
(Section I) Decrease in gross programme spend for Protect the country from floods (ALB) (net) following a transfer to gross administration spend.		-12,000,000
Cash Management Adjustments		
(Section F) Increase in gross administration spend for Departmental operating costs following HM Treasury rebate for cash forecasting.	14,000	
Reserve Claims		
(Section B) Increase in gross programme spend for Improve the environment and rural services following Reserve claim as announced in the Autumn Budget for funding for Covent Garden Market Authority.	1,100,000	
(Section B) Increase in gross programme spend for Improve the environment and rural services following Reserve claim as announced in the Autumn Budget for Water fines.	1,000,000	
(Section D) Increase in gross programme spend for Animal and plant health following Reserve claim for funding for Exotic Disease outbreaks (Bluetongue and Avian Influenza).	25,000,000	

(Section D) Increase in gross programme spend for Animal and plant health following Reserve claim as announced in the Autumn Budget for Northern Ireland Trade Deal.	10,021,000		
(Section D) Increase in gross programme spend for Animal and plant health following Reserve claim as announced in the Autumn Budget for Common User Charge.	2,000,000		
(Section F) Increase in gross administration spend for Departmental operating costs following Reserve claim as announced in the Autumn Budget for Northern Ireland Trade Deal.	5,500,000		
(Section F) Increase in gross programme spend for Departmental operating costs following Reserve claim for funding as announced in the Autumn Budget for Farm Support.	200,000,000		
(Section F) Increase in gross programme spend for Departmental operating costs following Reserve claim for funding as announced in the Autumn Budget for Biosecurity, Borders and Trade Programme.	33,100,000		
(Section F) Increase in gross programme spend for Departmental operating costs following Reserve claim for a number of small programmes as announced in the Autumn Budget.	21,600,000		
(Section F) Increase in gross programme spend for Departmental operating costs following Reserve claim for funding as announced in the Autumn Budget for Northern Ireland Trade Deal.	11,779,000		
(Section F) Increase in gross programme spend for Departmental operating costs following Reserve claim as announced in the Autumn Budget for Common User Charge.	5,000,000		
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) following Reserve claim for funding as announced in the Autumn Budget for depreciation budget for Environment Agency.	66,562,000		
(Section H) Increase in gross programme spend for Protect the country from floods (ALB) (net) following Reserve claim for funding as announced in the Autumn Budget for depreciation budget for Environment Agency.	213,438,000		
Total change in Resource DEL (voted)	1,447,975,000	-386,565,000	1,061,410,000

AME Expenditure Changes**Budget Regime Changes**

(Section J) Decrease in gross programme spend for Food and farming following a decrease in the provision for the commitment to pay area-based direct payments for farmers linked to 2023 claims.		-313,000,000
(Section J) Increase in gross programme spend for Food and farming following an adjustment to the Common Agricultural Policy Disallowance provision.	45,000,000	
(Section K) Decrease in gross programme spend for Improve the environment and rural services for Metal Mines provision following a change in discount rate.		-7,117,000
(Section K) Decrease in gross programme spend for Improve the environment and rural services for Metal Mines provision utilisation following a change in discount rate.		-4,243,000
(Section L) Increase in gross programme spend for Animal and plant health for Exotic Disease outbreaks (Bluetongue and Avian Influenza) provision.	58,000,000	
(Section N) Decrease in gross programme spend for Departmental operating costs for Foot and Mouth Disease Burial Sites Provision utilisation following a change in discount rate.		-2,365,000
(Section N) Decrease in gross programme spend for Departmental operating costs for Foot and Mouth Disease Burial Sites Provision creation following a change in discount rate.		-881,000
(Section P) Decrease in gross programme spend for Improve the environment and rural services (ALB) (net) for Environment Agency Open Pension Fund.		-55,900,000
(Section P) Decrease in gross programme spend for Improve the environment and rural services (ALB) (net) for Environment Agency Open Pension Fund provision utilisation.		-32,400,000
(Section P) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) for Corporation Tax charge for Natural England.	4,100,000	
(Section Q) Decrease in gross programme spend for Protect the country from floods (ALB) (net) for Environment Agency Open Pension Fund.		-48,265,000
(Section Q) Increase in gross programme spend for Protect the country from floods (ALB) (net) following increased impairments for habitat creation schemes.	45,000,000	

(Section Q) Decrease in gross programme spend for Protect the country from floods (ALB) (net) for Environment Agency Open Pension Fund provision utilisation.		-21,600,000	
Budget Neutral Changes			
(Section N) Decrease in gross programme spend for Departmental operating costs following reallocation of provision budgets.		-32,863,000	
(Section O) Decrease in gross programme spend for Food and farming (ALB) (net) following reallocation of provision budgets.		-37,000	
(Section P) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) following reallocation of provision budgets.	22,900,000		
(Section Q) Increase in gross programme spend for Protect the country from floods (ALB) (net) following reallocation of provision budgets.	10,000,000		
Total change in Resource AME (voted)	185,000,000	-518,671,000	-333,671,000
Budget Cover Transfers			
(Section A) Decrease in gross capital spend for Food and farming following transfer to Department for Science, Innovation and Technology to encourage and enable healthier and more sustainable diets for all.		-200,000	
(Section A) Increase in gross capital spend for Food and farming following transfer from Cabinet Office for Evaluation Task Force grant funding.	72,000		
(Section B) Decrease in gross capital spend for Improve the environment and rural services following transfer to Northern Ireland Executive for Northern Ireland Digital Assistance Scheme.		-938,000	
(Section B) Increase in gross capital spend for Improve the environment and rural services following transfer from Ministry of Housing, Communities and Local Government for water scarcity in Cambridge.	180,000		
(Section F) Decrease in gross capital spend for Departmental operating costs following transfer to Food Standards Agency for Shared Outcome Fund Pathsafe funding.		-650,000	
Budget Neutral Changes			
(Section A) Decrease in gross capital spend for Food and farming following reallocation of budgets.		-141,715,000	

(Section B) Increase in gross capital spend for Improve the environment and rural services following reallocation of budgets.	121,126,000	
(Section C) Increase in gross capital spend for Protect the country from floods following reallocation of budgets.	250,000	
(Section D) Increase in gross capital spend for Animal and plant health following reallocation of budgets.	65,184,000	
(Section E) Increase in gross capital spend for Marine and fisheries following reallocation of budgets.	21,480,000	
(Section F) Decrease in gross capital spend for Departmental operating costs following reallocation of budgets.		-185,557,000
(Section G) Increase in gross capital spend for Improve the environment and rural services (ALB) (net) following reallocation of budgets.	67,235,000	
(Section H) Increase in gross capital spend for Protect the country from floods (ALB) (net) following reallocation of budgets.	49,750,000	
(Section I) Increase in gross capital spend for Marine and fisheries (ALB) (net) following reallocation of budgets.	2,247,000	
Budget Regime Changes		
(Section A) Decrease in gross capital spend for Food and farming following transfer to resource.		-93,000,000
(Section B) Increase in gross capital spend for Improve the environment and rural services following transfer from resource.	16,624,000	
(Section D) Decrease in gross capital spend for Animal and plant health following transfer to resource.		-3,500,000
(Section F) Decrease in gross capital spend for Departmental operating costs following transfer to resource.		-155,800,000
(Section G) Decrease in gross capital spend for Improve the environment and rural services (ALB) (net) following transfer to resource.		-14,700,000
(Section H) Decrease in gross capital spend for Protect the country from floods (ALB) (net) following transfer to resource.		-208,000,000

Reserve Claims

(Section F) Increase in gross capital spend for Departmental operating costs following a Reserve claim for Shared Outcome Fund Pathsafe. 800,000

Total change in Capital DEL (voted)	344,948,000	-804,060,000	-459,112,000
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AME Expenditure Changes**Budget Regime Changes**

(Section N) Decrease in gross capital spend for Departmental operating costs following Capital IFRS16 ringfence return. -40,617,000

Total change in Capital AME (voted)		-40,617,000	-40,617,000
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Other Changes

(Section T) Prior period adjustments. 99,000,000

Total change in Non-Budget Expenditure	99,000,000		99,000,000
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Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in debtors. 42,654,000

Total change in Net Cash Requirement	42,654,000		42,654,000
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PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	1,061,410,000	-	1,061,410,000	
Capital	-459,112,000	-	-459,112,000	
Annually Managed Expenditure				
Resource	-333,671,000	-	-333,671,000	
Capital	-40,617,000	-	-40,617,000	
Total Net Budget				
Resource	727,739,000	-	727,739,000	
Capital	-499,729,000	-	-499,729,000	
Non-Budget Expenditure	99,000,000			
Net Cash Requirement	42,654,000			

Supplementary 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.

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.

* Support for management of inland waterways and all relevant statutory obligations including under the Water Act 2003 and Water Act 2014.

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.

* Grants, donations and bequests.

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.

* Corporation tax on trading income.

Non-Budget Expenditure:

Expenditure arising from:

Payments to devolved administrations.

* Prior period adjustment.

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

PART II: CHANGES PROPOSED

	Net Resources												Net Capital					
	Present						Revised						Present	Changes	Revised			
	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog						
1	2	3	4	5	6	7	8	9										
Departmental Expenditure Limit (DEL)																		
Voted expenditure																		
A Food and farming	87,166	1,951,300	8,503	85,070	95,669	2,036,370	690,547	-234,843	455,704									
B Improve the environment and rural services	119,452	696,183	19,604	-29,456	139,056	666,727	336,690	136,992	473,682									
C Protect the country from floods	-	-	2,132	-	2,132	-	500	250	750									
D Animal and plant health	69,046	271,537	-362	81,121	68,684	352,658	129,959	61,684	191,643									
E Marine and fisheries	24,566	41,008	1,445	10,627	26,011	51,635	3,265	21,480	24,745									
F Departmental operating costs	509,577	29,077	103,375	179,151	612,952	208,228	516,003	-341,207	174,796									
G Improve the environment and rural services (ALB) (net)	95,586	253,181	21,866	106,292	117,452	359,473	137,585	52,535	190,120									
H Protect the country from floods (ALB) (net)	52,979	401,062	16,910	445,894	69,889	846,956	944,364	-158,250	786,114									
I Marine and fisheries (ALB) (net)	3,558	27,594	567	8,671	4,125	36,265	508	2,247	2,755									
Total voted DEL	961,930	3,670,942	174,040	887,370	1,135,970	4,558,312	2,759,421	-459,112	2,300,309									
Total DEL			174,040	887,370				-459,112										
Annually Managed Expenditure (AME)																		
Voted expenditure																		
J Food and farming	-	-773,119	-	-268,000	-	-1,041,119	-	-	-									
K Improve the environment and rural services	-	-215	-	-11,360	-	-11,575	-	-	-									
L Animal and plant health	-	3	-	58,000	-	58,003	-	-	-									
N Departmental operating costs	-	45,986	-	-36,109	-	9,877	41,990	-40,617	1,373									
O Food and farming (ALB) (net)	-	5,401	-	-37	-	5,364	14,096	-	14,096									
P Improve the environment and rural services (ALB) (net)	-	42,270	-	-61,300	-	-19,030	-	-	-									
Q Protect the country from floods (ALB) (net)	-	156,148	-	-14,865	-	141,283	20	-	20									
Total voted AME	-	-523,526	-	-333,671	-	-857,197	56,106	-40,617	15,489									
Total AME			-	-333,671				-40,617										
Non-Budget Expenditure (NBE)																		
Voted expenditure																		
T Prior period adjustments	-	-	-	99,000	-	99,000	-	-	-									
Total voted NBE	-	-	-	99,000	-	99,000	-	-	-									
Total NBE			-	99,000				-										
Voted expenditure			174,040	652,699				-499,729										
Non-voted expenditure			-	-				-										
Total for Estimate			174,040	652,699				-499,729										

	£'000	
Present Plans	Changes	Revised Plans
7,841,378	42,654	7,884,032
Net Cash Requirement		

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans									
	Resources						Total		Capital	
	Administration			Programme			Net	Income	Income	Net
	Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7	8	9	10	
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Food and farming	95,704	-35	95,669	2,043,884	-7,514	2,036,370	2,132,039	457,304	-1,600	455,704
B Improve the environment and rural services	142,983	-3,927	139,056	679,200	-12,473	666,727	805,783	473,682	-	473,682
C Protect the country from floods	2,132	-	2,132	-	-	-	2,132	750	-	750
D Animal and plant health	68,684	-	68,684	505,602	-152,944	352,658	421,342	191,643	-	191,643
E Marine and fisheries	26,011	-	26,011	72,092	-20,457	51,635	77,646	24,745	-	24,745
F Departmental operating costs	614,720	-1,768	612,952	220,445	-12,217	208,228	821,180	176,596	-1,800	174,796
G Improve the environment and rural services (ALB) (net)	117,452	-	117,452	359,473	-	359,473	476,925	190,120	-	190,120
H Protect the country from floods (ALB) (net)	69,889	-	69,889	846,956	-	846,956	916,845	786,114	-	786,114
I Marine and fisheries (ALB) (net)	4,125	-	4,125	36,265	-	36,265	40,390	2,755	-	2,755
Total voted DEL	1,141,700	-5,730	1,135,970	4,763,917	-205,605	4,558,312	5,694,282	2,303,709	-3,400	2,300,309
Total DEL	1,141,700	-5,730	1,135,970	4,763,917	-205,605	4,558,312	5,694,282	2,303,709	-3,400	2,300,309
Annually Managed Expenditure (AME)										
Voted expenditure										
J Food and farming	-	-	-	-1,041,119	-	-1,041,119	-1,041,119	-	-	-
K Improve the environment and rural services	-	-	-	-11,575	-	-11,575	-11,575	-	-	-
L Animal and plant health	-	-	-	58,003	-	58,003	58,003	-	-	-
M Marine and fisheries	-	-	-	6	-	6	6	-	-	-
N Departmental operating costs	-	-	-	9,877	-	9,877	9,877	1,373	-	1,373
O Food and farming (ALB) (net)	-	-	-	5,364	-	5,364	5,364	14,096	-	14,096
P Improve the environment and rural services (ALB) (net)	-	-	-	-19,030	-	-19,030	-19,030	-	-	-
Q Protect the country from floods (ALB) (net)	-	-	-	141,283	-	141,283	141,283	20	-	20
R Marine and fisheries (ALB) (net)	-	-	-	65	-	65	65	591	-	591
Total voted AME	-	-	-	-857,126	-	-857,126	-857,126	16,080	-	16,080
Total AME	-	-	-	-857,126	-	-857,126	-857,126	16,080	-	16,080

£'000

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										
	Resources						Total		Capital		£'000
	Administration			Programme			Net	Net	Income	Net	
	Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10		
Non-Budget Expenditure (NBE)											
Voted expenditure	-	-	-	10,000	-	10,000	10,000	-	-	-	-
S Food and farming	-	-	-	99,000	-	99,000	99,000	-	-	-	-
T Prior period adjustments	-	-	-	109,000	-	109,000	109,000	-	-	-	-
Total voted NBE	-	-	-	109,000	-	109,000	109,000	-	-	-	-
Total NBE	-	-	-	109,000	-	109,000	109,000	-	-	-	-
Voted expenditure	1,141,700	-5,730	1,135,970	4,015,791	-205,605	3,810,186	4,946,156	-3,400	2,319,789	2,316,389	
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-
Total for Estimate	1,141,700	-5,730	1,135,970	4,015,791	-205,605	3,810,186	4,946,156	-3,400	2,319,789	2,316,389	

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	4,119,417	826,739	4,946,156
Net Capital Requirement	2,816,118	-499,729	2,316,389
Accruals to cash adjustments	905,843	-284,356	621,487
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-2,135,008	-420,530	-2,555,538
Add cash grant-in-aid	2,160,673	80,088	2,240,761
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-268,284	90	-268,194
New provisions and adjustments to previous provisions	607,373	-487,612	119,761
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-99,000	-99,000
Other non-cash items	-9,871	-	-9,871
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	500,000	-143,000	357,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	50,960	785,608	836,568
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	7,841,378	42,654	7,884,032

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

	£'000
	Revised Plans
Gross Administration Costs	1,133,703
<i>Less:</i>	
Administration DEL Income	-5,730
Net Administration Costs	1,127,973
Gross Programme Costs	5,594,769
<i>Less:</i>	
Programme DEL Income	-209,005
Programme AME Income	-
Non-budget income	-3,745
Net Programme Costs	5,382,019
Total Net Operating Costs	6,509,992
<i>Of which:</i>	
Resource DEL	4,717,655
Capital DEL	1,656,981
Resource AME	119,501
Capital AME	9,600
Non-budget	6,255
<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	-1,666,581
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	3,745
Other adjustments	-10,000
Total Resource Budget	4,837,156
<i>Of which:</i>	
Resource DEL	5,694,282
Resource AME	-857,126
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	99,000
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	10,000
Total Resource (Estimate)	4,946,156

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Food and farming	
Other Income	-35
B Improve the environment and rural services	
Sales of Goods and Services	-3,927
F Departmental operating costs	
Sales of Goods and Services	-1,768
Total Sales of Goods and Services	-5,695
Total Other Income	-35
Total Administration	-5,730
Programme	
A Food and farming	
Sales of Goods and Services	-1,914
Other Grants	-5,600
B Improve the environment and rural services	
Sales of Goods and Services	-12,473
D Animal and plant health	
Sales of Goods and Services	-152,944
E Marine and fisheries	
Sales of Goods and Services	-20,457
F Departmental operating costs	
Sales of Goods and Services	-12,217
Total Sales of Goods and Services	-200,005
Total Other Grants	-5,600
Total Programme	-205,605
Total Voted Resource DEL	-211,335
Total Voted Resource Income	-211,335
Voted Capital DEL	
Programme	
A Food and farming	
Other Grants	-1,600
F Departmental operating costs	
Other Grants	-1,800
Total Other Grants	-3,400
Total Programme	-3,400
Total Voted Capital DEL	-3,400
Total Voted Capital Income	-3,400

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-35,830	-35,830	32,085	32,085	-3,745	-3,745
Total	-35,830	-35,830	32,085	32,085	-3,745	-3,745

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Thames Tideway Tunnel	-500	-500	-99	-99	-599	-599
District Level Licensing	-7,338	-7,338	6,792	6,792	-546	-546
Nutrient Mitigation Scheme	-1,654	-1,654	1,154	1,154	-500	-500
Biodiversity Net Gain	-26,338	-26,338	24,238	24,238	-2,100	-2,100
Total	-35,830	-35,830	32,085	32,085	-3,745	-3,745

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer: Dame Tamara Finkelstein DCB

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 and Horticulture Development Board
Dr Mike Keil	Consumer Council for Water
Philip Duffy	Environment Agency
Stuart Logue	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

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
G	Consumer Council for Water	7,358	-	7,347
G	Environment Agency	235,545	70,534	1,805,900
G	Royal Botanic Gardens, Kew	28,457	22,143	52,550
G	Joint Nature Conservation Committee	16,770	6,719	26,755
G	Natural England	176,709	87,566	283,000
G	National Forest Company	3,277	3,158	6,354
G	Office for Environmental Protection	8,809	-	8,855
H	Environment Agency	916,845	786,114	-
I	Marine Management Organisation	40,390	2,755	50,000
O	Agriculture and Horticulture Development Board	5,364	14,096	-
P	Environment Agency	-23,159	-	-
P	Natural England	4,129	-	-
Q	Environment Agency	41,248	-	-
Q	Flood Re	100,035	20	-
R	Sea Fish Industry Authority	65	591	-
Total		1,561,842	993,696	2,240,761

PART III: NOTE F - ACCOUNTING POLICY CHANGES

As part of the 2024-25 Annual Report and Accounts (ARA) preparation process, a number of changes will be required to outturn figures for prior years. These prior period adjustments are voted in the Estimate. Details as follows:

The Environment Agency are changing their accounting policy override of IFRS15 which recognises deficits on charge schemes as accrued income and surpluses as deferred income. This policy is an outlier across government and the NAO have asked for this to be reviewed in 2024-25. The change in accounting policy will reverse a net £45m asset made up of £63m accrued income and £18m deferred income at 31 March 2024.

A change in accounting policy at the Environment Agency for Habitat Creations following NAO opinion that they should be impaired on point of capitalisation and not depreciated as per the previous accounting policy. The exact value has not yet been fully confirmed, but the current estimated value is £44m.

A prior period adjustment is needed at the Environment Agency to adjust the depreciation charged in prior years following the programme of work that has been done to value operational assets on a depreciated replacement cost basis. The exact value has not yet been fully confirmed, but the current estimated value is £10m.

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

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

Section in Part II: Subhead Detail	Service	£'000
A to F - DEL	Payments for Committees and Tribunals	58
B, F - DEL	Grain Verification Scheme	261

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.

Defra will be paying a one-off capital grant to Local Authorities before the end of the year. This is to allow Local Authorities to plan and start purchasing fixed assets in the form of Bin Lorries so they can start collecting doorstep refuse under a new scheme in later years. This is a one-off grant for a specific purpose and no adjustment in future years.

Defra is making payments to Port Health Authorities to cover operating costs whilst they are unable to charge for checks. This has been completed for most of the Port Health Authorities however Liverpool are unable to charge for consignments arriving from the island of Ireland and are therefore still receiving payments for the relevant operating costs.

PART III: NOTE J - STAFF BENEFITS

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.

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:

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

Employees to access a white goods and technology benefit, health cash plans, gym discounts and many other voluntary benefits 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 2024 is £10.4 million.	10,400
Small potential liabilities against the Defra group.	700
Defra has contingent liabilities relating to retained rights to former staff affected by Transfer of Undertaking Protection of Employment 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
The Environment Agency (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 which relates to an ongoing maintenance contract for coastal works, with the contractor claiming for additional costs incurred due to winter storms. The claimants have indicated their claim would be in region of £3.5 million. The EA disagrees with that valuation. The uncertainty and difference between these positions mean a reliable value cannot be attributed.	Unquantifiable

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail	Body	£'000
A4 - DEL	United Nations Environment Programme - International	3,770
B4 - DEL	United Nations Environment Programme - Ozone, Air Quality, Waste	10,040

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	-300
Total	-300

Department for Business and Trade

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
£			
Budget Cover Transfers			
(Sections A and B) Transfer from Foreign, Commonwealth and Development Office (FCDO) for Economic Deterrence Initiative various programmes.	6,542,000		
(Sections A and B) Transfer from FCDO for non-pay Cyber Security in chemicals and element of the National Cyber Security Centre.	214,000		
(Sections A and B) Transfer from FCDO for regulatory diplomacy in Africa.	110,000		
(Sections A and B) Transfer from FCDO for South East Asia and Pacific (China Capability Conference).	50,000		
(Sections A and B) Transfer from Department for Science, Innovation and Technology (DSIT) for the Matrix programme.	2,865,000		
(Sections A and B) Transfer from DSIT for contribution to Osaka Expo 2025.	2,684,000		
(Sections A and B) Transfer from DSIT for contribution towards Equity Finance project.	50,000		
(Sections A and B) Transfer from Department for Energy Security and Net Zero (DESNZ) contribution to Osaka Expo 2025.	2,684,000		
(Sections A and B) Transfer from Department for Environment, Food and Rural Affairs (Defra) contribution to Osaka Expo 2025.	2,684,000		
(Sections A and B) Transfer from Defra for seafood export support fund (US specialist).	88,000		
(Sections A and B) Transfer from Defra for United Arab Emirates Gulfood event.	30,000		
(Sections A and B) Transfer from Defra for contribution to marketing activities taking place in China.	23,000		
(Sections A and B) Transfer from Cabinet Office (CO) for Comms' and Marketing - Domestic and International Campaign's GREAT Allocation for 2024-25.	7,578,000		

(Sections A and B) Transfer from Department for Transport for contribution to Osaka Expo 2025.	4,905,000
(Sections A and B) Transfer to Ministry of Defence (MOD) National Shipbuilding Office overheads and staff costs.	-369,000
(Sections A and B) Transfer to FCDO for trade policy officers.	-1,600,000
(Sections A and B) Transfer to DSIT to cover a pre-Machinery of Government Post Office Horizon IT Inquiry VAT charge.	-4,118,000
(Sections A and B) Transfer to DSIT for the Regulators Pioneer Fund.	-1,621,000
(Sections A and B) Transfer to DESNZ for international secondments.	-1,000,000
(Sections A and B) Transfer to Northern Ireland Executive for Northern Ireland Insolvency Service.	-734,000
(Sections A and B) Transfer to the Statistics Board for the Data Science Campus.	-485,000
(Sections A and B) Transfer to the Statistics Board for the Trade and Investment Development Programme.	-400,000
(Sections A and B) Transfer to the Wales Office for the Port Talbot Transition Board.	-350,000
(Sections A and B) Transfer to Ministry of Housing, Communities and Local Government for UK Government Investments Sponsorship of HM Land Registry.	-260,000
(Sections A and B) Transfer to DESNZ for the Extractive Industries Transparency Initiative.	-235,000
(Sections A and B) Transfer to FCDO for two additional Trade for Development roles.	-200,000
(Sections A and B) Transfer to FCDO for Trade Faculty contribution.	-169,000
(Sections A and B) Transfer to FCDO to cover pay costs in the Sanctions and Economic Security Directorate.	-128,000
(Sections A and B) Transfer to DESNZ for the Extractive Industries Transparency Initiative pay cost.	-46,000

(Sections A and B) Transfer to FCDO to cover staff costs for Deputy High Commissioner Chennai and South Asia Investment Team.		-24,000	
(Sections A and B) Transfer to FCDO to cover previously owned Department contract.		-15,000	
(Sections A and B) Transfer to CO for the Public Appointments Digital Service - Licensing Costs 2024-25.		-10,000	
(Sections A and B) Transfer to CO for contribution to Civil Service Live.		-50,000	
Budget Exchange			
(Sections A and B) Osaka Expo 2025 (from 2024-25 to 2025-26).		-9,030,000	
Cash Management Adjustments			
(Sections A and B) Adjustment for HM Treasury for Cash Forecasting Charge.		-113,000	
Machinery of Government Changes			
(Sections A and B) Transfer from MOD for National Cyber Security programme.	839,000		
Other Changes			
(Sections A and B) Additional depreciation for Caxton House and Crest House.	2,000,000		
(Sections A and B) Return of ringfenced budget.		-28,379,000	
(Sections A and B) Reserve claim.	1,774,000		
(Sections A and B) Autumn Budget 2024 Measure.	321,370,000		
(Sections A and B) Return of budget.		-119,774,000	
Total change in Resource DEL (voted)	356,490,000	-169,110,000	187,380,000
Budget Cover Transfers			
(Sections A and B) Transfer from FCDO for Economic Deterrence Initiative various programmes.	1,559,000		
(Sections A and B) Transfer from DSIT for the British Business Bank excess Financial Transaction.	2,000,000		
(Sections A and B) Transfer from DSIT for the Global Supply Chain Intelligence Pilot programme.	400,000		
(Sections A and B) Transfer from DSIT for Techbridge, Ukraine.	100,000		
(Sections A and B) Transfer to MOD for Cactus.		-35,000,000	

(Sections A and B) Transfer to Northern Ireland Executive for Repayable Launch Investment Financial Transaction.		-27,711,000	
Budget Exchange			
(Sections A and B) Transfer from 2024-25 to 2025-26 for Agratas Grant.		-32,000,000	
Other Changes			
(Sections A and B) Return of budget in respect of British Business Bank Financial Transaction.		-100,000,000	
(Sections A and B) Return of budget.		-20,000,000	
(Sections A and B) Autumn Statement 2024 measure.	480,284,000		
Total change in Capital DEL (voted)	484,343,000	-214,711,000	269,632,000

AME Expenditure Changes**Budget Regime Changes**

(Sections C and D) New requirement for Post Office Limited.	333,868,000		
(Sections C and D) Shared Parental Leave.	119,000,000		
(Sections C and D) Update for Redundancy Payment Scheme.	89,586,000		
(Sections C and D) Update for British Business Bank Covid-19 schemes.	53,103,000		
(Sections C and D) Based on latest forecast for Core British Business Bank.	27,238,000		
(Sections C and D) Companies House cost for tribunal case.	184,000		
(Sections C and D) Update based on latest forecast for British Shipbuilders Historic Claims - AME requirements for liability movements.		-7,537,000	
Total change in Resource AME (voted)	622,979,000	-7,537,000	615,442,000

AME Expenditure Changes**Budget Regime Changes**

(Sections C and D) Post Office Limited programmes. Includes Horizon Convictions Redress Scheme, Group Litigation Scheme, Horizon Shortfall Scheme, and Overturned Convictions.	855,522,000		
(Sections C and D) Covid-19 Schemes.		-89,999,000	
(Sections C and D) Companies House provision for dilapidation.	421,000		

(Sections C and D) Redundancy Payment Scheme. 257,000

Total change in Capital AME (voted) 856,200,000 -89,999,000 766,201,000

Other Changes

(Section F) Prior period adjustments. 150,053,000

Total change in Non-Budget Expenditure (voted) 150,053,000 150,053,000

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

Total change in Net Cash Requirement -2,037,739,000 -2,037,739,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	187,380,000	-	187,380,000
Capital	269,632,000	-	269,632,000
Annually Managed Expenditure			
Resource	615,442,000	-	615,442,000
Capital	766,201,000	-	766,201,000
Total Net Budget			
Resource	802,822,000	-	802,822,000
Capital	1,035,833,000	-	1,035,833,000
Non-Budget Expenditure	150,053,000		
Net Cash Requirement †	-2,037,739,000		

Supplementary 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; 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.

Non-Budget Expenditure:

Expenditure arising from:

* Prior period adjustments.

Department for Business and Trade will account for this Estimate.

† Policy responsibility for the national Cyber Security Programme Office was transferred from Ministry of Defence on 24 July 2024.

Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

(a) Departmental Expenditure Limit - Resource (voted) is increased by £839,000;

(b) the net cash requirement is increased by £839,000.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A DBT - Department for Business and Trade (DEL)	333,271	1,149,403	117,497	43,845	450,768	1,193,248	328,606	257,055	585,661
B DBT - Arm's Length Bodies (ALB) (Net) (DEL)	22,006	88,289	2,284	23,754	24,290	112,043	910,110	12,577	922,687
Total voted DEL	355,277	1,237,692	119,781	67,599	475,058	1,305,291	1,238,716	269,632	1,508,348
Total DEL			119,781	67,599				269,632	
Annually Managed Expenditure (AME)									
Voted expenditure									
C DBT - Department for Business and Trade (AME)	-	80,150	-	516,724	-	596,874	796,000	765,921	1,561,921
D DBT - Arm's Length Bodies (ALB) (Net) (AME)	-	-88,342	-	98,718	-	10,376	-	280	280
Total voted AME	-	-8,192	-	615,442	-	607,250	796,000	766,201	1,562,201
Total AME			-	615,442				766,201	
Non-Budget Expenditure (NBE)									
Voted expenditure									
F Prior period adjustments	-	-	-	150,053	-	150,053	-	-	-
Total voted NBE	-	-	-	150,053	-	150,053	-	-	-
Total NBE			-	150,053				-	
Voted expenditure			119,781	833,094				1,035,833	
Non-voted expenditure			-	-				-	
Total for Estimate			119,781	833,094				1,035,833	

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	10,069,299	-2,037,739	8,031,560

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										
	Resources						Total		Capital		
	Administration			Programme			Net	Income	Gross	Income	Net
	Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7					
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A DBT - Department for Business and Trade (DEL)	455,399	-4,631	450,768	1,504,930	-311,682	1,193,248	1,644,016	664,395	-78,734	585,661	
B DBT - Arm's Length Bodies (ALB) (Net) (DEL)	24,290	-	24,290	112,043	-	112,043	136,333	922,687	-	922,687	
Total voted DEL	479,689	-4,631	475,058	1,616,973	-311,682	1,305,291	1,780,349	1,587,082	-78,734	1,508,348	
Total DEL	479,689	-4,631	475,058	1,616,973	-311,682	1,305,291	1,780,349	1,587,082	-78,734	1,508,348	
Annually Managed Expenditure (AME)											
Voted expenditure											
C DBT - Department for Business and Trade (AME)	-	-	-	668,702	-71,828	596,874	596,874	9,561,921	-8,000,000	1,561,921	
D DBT - Arm's Length Bodies (ALB) (Net) (AME)	-	-	-	10,376	-	10,376	10,376	280	-	280	
Total voted AME	-	-	-	679,078	-71,828	607,250	607,250	9,562,201	-8,000,000	1,562,201	
Non-voted expenditure											
E DBT - Department for Business and Trade (AME)	-	-	-	480,000	-	480,000	480,000	-	-	-	
Total non-voted AME	-	-	-	480,000	-	480,000	480,000	-	-	-	
Total AME	-	-	-	1,159,078	-71,828	1,087,250	1,087,250	9,562,201	-8,000,000	1,562,201	
Non-Budget Expenditure (NBE)											
Voted expenditure											
F Prior period adjustments	-	-	-	150,053	-	150,053	150,053	-	-	-	
Total voted NBE	-	-	-	150,053	-	150,053	150,053	-	-	-	
Total NBE	-	-	-	150,053	-	150,053	150,053	-	-	-	
Voted expenditure	479,689	-4,631	475,058	2,446,104	-383,510	2,062,594	2,537,652	11,149,283	-8,078,734	3,070,549	
Non-voted expenditure	-	-	-	480,000	-	480,000	480,000	-	-	-	
Total for Estimate	479,689	-4,631	475,058	2,926,104	-383,510	2,542,594	3,017,652	11,149,283	-8,078,734	3,070,549	

£'000

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	2,064,777	952,875	3,017,652
Net Capital Requirement	2,034,716	1,035,833	3,070,549
Accruals to cash adjustments	6,449,806	-4,026,447	2,423,359
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-932,063	-137,613	-1,069,676
Add cash grant-in-aid	1,039,208	23,026	1,062,234
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-14,060	-31,998	-46,058
New provisions and adjustments to previous provisions	-86,192	-752,373	-838,565
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-150,053	-150,053
Other non-cash items	-42,635	49	-42,586
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	6,485,548	-3,367,548	3,118,000
Use of provisions	-	390,063	390,063
Removal of non-voted budget items	-480,000	-	-480,000
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-480,000	-	-480,000
Net Cash Requirement	10,069,299	-2,037,739	8,031,560

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

	£'000
	Revised Plans
Gross Administration Costs	479,689
<i>Less:</i>	
Administration DEL Income	-4,631
Net Administration Costs	475,058
Gross Programme Costs	3,797,650
<i>Less:</i>	
Programme DEL Income	-313,882
Programme AME Income	-71,828
Non-budget income	-
Net Programme Costs	3,411,940
Total Net Operating Costs	3,886,998
<i>Of which:</i>	
Resource DEL	1,780,316
Capital DEL	691,916
Resource AME	1,477,346
Capital AME	-62,580
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	-629,336
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-390,063
Total Resource Budget	2,867,599
<i>Of which:</i>	
Resource DEL	1,780,349
Resource AME	1,087,250
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	150,053
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	3,017,652

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A DBT - Department for Business and Trade (DEL)	
Sales of Goods and Services	-693
Other Income	-3,938
Total Sales of Goods and Services	-693
Total Other Income	-3,938
Total Administration	-4,631
Programme	
A DBT - Department for Business and Trade (DEL)	
Sales of Goods and Services	-260,864
Interest and Dividends	-22,560
Other Income	-10,482
Taxation	-17,776
Total Sales of Goods and Services	-260,864
Total Interest and Dividends	-22,560
Total Other Income	-10,482
Total Taxation	-17,776
Total Programme	-311,682
Total Voted Resource DEL	-316,313
Voted Resource AME	
Programme	
C DBT - Department for Business and Trade (AME)	
Sales of Goods and Services	-66,678
Interest and Dividends	-5,150
Total Sales of Goods and Services	-66,678
Total Interest and Dividends	-5,150
Total Programme	-71,828
Total Voted Resource AME	-71,828
Total Voted Resource Income	-388,141
Voted Capital DEL	
Programme	
A DBT - Department for Business and Trade (DEL)	
Sales of Goods and Services	-2,200
Other Income	-69,534
Repayments	-7,000
Total Sales of Goods and Services	-2,200
Total Other Income	-69,534
Total Repayments	-7,000
Total Programme	-78,734
Total Voted Capital DEL	-78,734
Voted Capital AME	
Programme	
C DBT - Department for Business and Trade (AME)	
Repayments	-8,000,000
Total Repayments	-8,000,000
Total Programme	-8,000,000
Total Voted Capital AME	-8,000,000
Total Voted Capital Income	-8,078,734

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 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 Investment Limited
Louis Taylor Midlands Engine Investments Limited
Louis Taylor Northern Powerhouse Investments Limited
Carl Creswell 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	58,302	6,144	58,250
B	British Business Bank	38,615	939,668	978,283
B	BIS (Postal Services Act 2011) Company Limited	2,300	-	-
B	Cornwall and Isles of Scilly Investments Limited	-	1,889	1,889
B	Competition Service	6,649	180	6,900
B	Financial Reporting Council Limited	1,000	-	-
B	Midlands Engine Investments Limited	-	-8,100	-
B	Northern Powerhouse Investments Limited	13,741	-18,000	-
B	Trade Remedies Authority †	15,726	906	16,912
D	British Business Bank	-19,264	-	-
D	BIS (Postal Services Act 2011) Company Limited	15,300	-	-
D	Northern Powerhouse Investments Limited	14,340	-	-
D	Trade Remedies Authority †	-	280	-
Total		146,709	922,967	1,062,234

† 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 F - ACCOUNTING POLICY CHANGES

As part of the 2023-24 Annual Report and Accounts preparation process a number of changes have been required to the Outturn figures for 2022-23. The net value of these is £150,053,000 which has not caused a breach in the control totals.

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Statutory Guarantees	
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 fund.	1,960
4. Dilapidation liability for leased property - The Department is obligated to reimburse the Government Property Agency (GPA) for any dilapidations incurred during DBT'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 (SCGS) - Maximum expected risk exposure to the department in respect of guarantees issued under the Shipbuilding Credit Guarantee Scheme.	500,000
Statutory Indemnities	
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
Legal Costs	
7. 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
8. 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
9. Reconsideration by the Trade Remedies Authority. 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
Indemnities against personal liability	
10. 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

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
11. Indemnities have been provided to the Official Receiver relating to actions undertaken in respect of administration of specified companies.	Unquantifiable
12. 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
13. Project Lilac - funding of the Official Receiver. Funding for the Official Receiver to perform their duty in the event of insolvency of a specific trading company.	10,000
Others	
14. Financial Reporting Council funding: A guarantee has been given to the Financial Reporting Council that, if the Council's general voluntary funding from external sources falls sufficiently for the department to have to consider making legislation to activate the statutory levy under section 17 of the Companies (Audit, Investigations and Community Enterprise) Act 2004, the department will make such a grant to cover the Council's costs as is sufficient to meet the preconditions in those levy raising powers provided the requisite funding has not been made available through another grant.	Unquantifiable
15. Insolvency Service - Legal Cases: Due to the nature of the work undertaken by the Agency, there are a number of ongoing legal cases giving rise to contingent liabilities. The legal cases included as contingent liabilities all relate to possible obligations where the Agency has issued civil and criminal proceedings through the courts, and the outcome is dependent on court rulings and findings. Further details cannot be disclosed, as in accordance with IAS 37 (paragraph 92), the Agency considers that disclosure of values for any contingent liability connected to legal proceedings could seriously prejudice ongoing litigation.	Unquantifiable
16. Others: There are a number of potential liabilities for the Department in respect of claims from suppliers, employees and third parties which depend on actual or potential proceedings. The timing and amounts of any liabilities are uncertain.	Unquantifiable
17. Post Office - should unexpected liabilities arise within POL that threatens its ability to function as a going concern, there is a possible likelihood that DBT would provide funding to settle some or all of these theoretical liabilities.	Unquantifiable

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

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

HM Land Registry

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	£
Budget Cover Transfers				
(Section A) HM Land Registry's contribution to Cabinet Office.		-16,000		
Reserve Claims				
(Section A) Approved Spending Review 2025 Phase 1 RDEL ringfenced non-cash 2024-25 cover for depreciation.	700,000			
Other Changes				
(Section A) Approved Spending Review 2025 Phase 1 increase driven by inflationary costs from Spending Review 2021 covered by an increase in fees.	30,000,000			
Total change in Resource DEL (voted)	30,700,000	-16,000		30,684,000
Other Changes				
(Section A) Release of Capital DEL due to reprofiling of the Local Land Charges programme.		-5,800,000		
Total change in Capital DEL (voted)		-5,800,000		-5,800,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.				
Total change in Net Cash Requirement	30,693,000			30,693,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	30,684,000	-	30,684,000	
Capital	-5,800,000	-	-5,800,000	
Annually Managed Expenditure				
Resource	-	-	-	
Capital	-	-	-	
Total Net Budget				
Resource	30,684,000	-	30,684,000	
Capital	-5,800,000	-	-5,800,000	
Non-Budget Expenditure	-			
Net Cash Requirement	30,693,000			

Supplementary 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.

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

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

HM Land Registry will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A HMLR Core DEL Expenditure	-	413,617	-	30,684	-	444,301	59,100	-5,800	53,300
Total voted DEL	-	413,617	-	30,684	-	444,301	59,100	-5,800	53,300
Total DEL									
Voted expenditure									
Non-voted expenditure									
Total for Estimate									

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	450,007	30,693	480,700

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										£'000												
	Resources					Capital																	
	Administration			Programme		Total			Income			Net											
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross			Income	Net									
1	2	3	4	5	6	7	8	9	10														
Departmental Expenditure Limit (DEL)																							
Voted expenditure																							
A HMLR Core DEL Expenditure	-	-	-	444,301	-	444,301					444,301												
Total voted DEL	-	-	-	444,301	-	444,301					444,301				53,301								
Total DEL	-	-	-	444,301	-	444,301					444,301				53,301							53,300	
Annually Managed Expenditure (AME)																							
Voted expenditure																							
B HMLR Core AME Expenditure	-	-	-	12,000	-	12,000					12,000				-								
Total voted AME	-	-	-	12,000	-	12,000					12,000				-								
Total AME	-	-	-	12,000	-	12,000					12,000				-								
Voted expenditure	-	-	-	456,301	-	456,301					456,301				53,301								53,300
Non-voted expenditure	-	-	-	-	-	-					-				-								-
Total for Estimate	-	-	-	456,301	-	456,301					456,301				53,301								53,300

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	425,617	30,684	456,301
Net Capital Requirement	59,100	-5,800	53,300
Accruals to cash adjustments	-34,710	5,809	-28,901
<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	-700	-30,610
New provisions and adjustments to previous provisions	-12,000	-	-12,000
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	6,509	13,709
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	450,007	30,693	480,700

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

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	456,301
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-390,000
Net Programme Costs	66,301
Total Net Operating Costs	66,301
<i>Of which:</i>	
Resource DEL	444,301
Capital DEL	-
Resource AME	12,000
Capital AME	-
Non-budget	-390,000
<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	390,000
Other adjustments	-
Total Resource Budget	456,301
<i>Of which:</i>	
Resource DEL	444,301
Resource AME	12,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	456,301

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Capital DEL Programme	
A HMLR Core DEL Expenditure	
Sales of Assets	-1
Total Sales of Assets	-1
Total Programme	-1
Total Voted Capital DEL	-1
Total Voted Capital Income	-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

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-360,000	-360,000	-30,000	-30,000	-390,000	-390,000
Total	-360,000	-360,000	-30,000	-30,000	-390,000	-390,000

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Receipts surrendered from Fees and Charges.	-360,000	-360,000	-30,000	-30,000	-390,000	-390,000
Total	-360,000	-360,000	-30,000	-30,000	-390,000	-390,000

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer: Simon Hayes

Department for Work and Pensions

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
(Section A) Transfer from Cabinet Office for Government Security Academy	632,000		
(Section A) Transfer from HMRC for UC Programme Delivery	214,000		
(Section A) Transfer from DHSC for Occupational Health Programmes	713,000		
(Section B) Transfer from MHCLG for HSE Building Safety Regulator	19,641,000		
(Section C) Transfer from HMRC for Supporting Financial Hardship Programme	1,189,000		
(Section A) Transfer to HMRC for Jointly Managed Enquiries Team		-4,206,000	
(Section A) Transfer to HMRC for UC Programme		-1,166,000	
(Section A) Transfer to Cabinet Office for Special Advisors severance costs		-35,000	
(Section A) Transfer to Data Services & Analytics at Home Office for Fraud Prevention Fund		-1,700,000	
(Section A) Transfer to DHSC for Individual Placement and Support		-5,050,000	
(Section A) Transfer to DHSC for Work & Health Unit: Talking Therapies		-21,900,000	
(Section A) Transfer to DHSC for Work & Health Unit: Occupational Health Workforce Expansion		-271,000	
(Section A) Transfer to DHSC for Work & Health Unit: WorkWell Leadership		-3,800,000	
(Section A) Transfer to DHSC for Work & Health Unit: Musculoskeletal Community Delivery Programme		-3,500,000	
(Section A) Transfer to DHSC for Work & Health Unit: Barrow		-193,000	
(Section A) Transfer to DHSC for Work & Health Unit: Individual Placement Support growth		-1,256,000	
(Section A) Transfer to Cabinet Office for Civil Service Live contribution		-158,000	
(Section A) Transfer to Welsh Government for Individual Placement Support in Primary Care		-797,000	
Budget Exchange			
(Section A) Transfer of non-ringfenced Resource DEL from 2024-25 to 2025-26		-97,840,000	
Cash Management Adjustments			
(Section A) Increase in administration budget for cash management rebate	1,192,000		

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Other Changes			
(Section A) Reallocation of resource from voted to non-voted for administration of National Insurance Fund		-215,483,000	
(Section A) Surrender of non-ringfenced Resource DEL		-40,000,000	
(Section A) Surrender of depreciation funding		-35,000,000	
(Section A) Increase in Core Department reflecting movement of resources between sections	336,344,000		
(Section B) Increase in Health and Safety Executive (net) reflecting movement of resources between sections	5,907,000		
(Section C) Decrease in Money and Pensions Service (net) reflecting movement of resources between sections		-7,579,000	
(Section D) Decrease in Other Arm's Length Bodies (net) reflecting movement of resources between sections		-2,326,000	
(Section E) Decrease in Employment Programmes reflecting movement of resources between sections		-342,564,000	
(Section F) Decrease in Support for Local Authorities reflecting movement of resources between sections		-2,467,000	
(Section G) Decrease in Funding for Public Corporations reflecting movement of resources between sections		-28,499,000	
(Section H) Increase in Other Benefits reflecting movement of resources between sections	36,671,000		
Reserve Claims			
(Section A) Access to the reserve for Autumn Budget 2024 funding	440,583,000		
(Section H) Access to the reserve for Household Support Fund	842,000,000		
Total change in Resource DEL (voted)	1,685,086,000	-815,790,000	869,296,000
Other Changes			
(Section I) Reallocation of resource from voted to non-voted for administration of National Insurance Fund	215,483,000		
(Section J) Increase in Social Fund reflecting movement of resources between sections	4,513,000		
Total change in Resource DEL (non-voted)	219,996,000		219,996,000
AME Expenditure Changes			
(Section K) Increase in Supplementary Estimate funding position for Severe Disablement Benefit	1,648,000		
(Section L) Decrease in Supplementary Estimate funding position for Industrial Injuries Benefits Scheme		-2,421,000	
(Section M) Increase in Supplementary Estimate funding position for Universal Credit	277,674,000		
(Section N) Decrease in Supplementary Estimate funding position for Employment & Support Allowance (Non-Contributory)		-472,202,000	

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section O) Increase in Supplementary Estimate funding position for Income Support	85,061,000		
(Section P) Increase in Supplementary Estimate funding position for Pension Credit	340,778,000		
(Section Q) Decrease in Supplementary Estimate funding position for Financial Assistance Scheme		-2,568,000	
(Section R) Increase in Supplementary Estimate funding position for Attendance Allowance	118,301,000		
(Section S) Increase in Supplementary Estimate funding position for Personal Independence Payment	688,611,000		
(Section T) Increase in Supplementary Estimate funding position for Disability Living Allowance	484,865,000		
(Section U) Increase in Supplementary Estimate funding position for Carer's Allowance	46,554,000		
(Section V) Increase in Supplementary Estimate funding position for Housing Benefit	1,023,645,000		
(Section W) Decrease in Supplementary Estimate funding position for Statutory Maternity Pay		-150,553,000	
(Section X) Increase in Supplementary Estimate funding position for Christmas Bonus (Non-Contributory)	4,297,000		
(Section Y) Increase in Supplementary Estimate funding position for Jobseekers Allowance (Non-Contributory)	10,402,000		
(Section Z) Increase in Supplementary Estimate funding position for State Pension (Non-Contributory)	50,846,000		
(Section AA) Increase in Supplementary Estimate funding position for Support for Mortgage Interest	11,021,000		
(Section AB) Increase in Supplementary Estimate funding position for Cost of Living Support Payments	104,121,000		
(Section AC) Increase in Supplementary Estimate funding position for Other Expenditure	10,116,000		
(Section AD) Increase in Supplementary Estimate funding position for Other Expenditure EALBs (Net)	1,465,000		
Total change in Resource AME (voted)	3,259,405,000	-627,744,000	2,631,661,000
AME Expenditure Changes			
(Section AE) Decrease in Supplementary Estimate funding position for Social Fund: Winter Fuel		-1,542,010,000	
(Section AF) Increase in Supplementary Estimate funding position for Incapacity Benefit	732,000		
(Section AG) Increase in Supplementary Estimate funding position for Social Fund: Other	440,493,000		
(Section AH) Increase in Supplementary Estimate funding position for Employment and Support Allowance (Contributory)	63,034,000		
(Section AI) Decrease in Supplementary Estimate funding position for Maternity Allowance		-24,873,000	
(Section AJ) Increase in Supplementary Estimate funding position for Bereavement Benefits	13,116,000		
(Section AK) Increase in Supplementary Estimate funding position for Christmas Bonus (Contributory)	5,637,000		

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section AL) Increase in Supplementary Estimate funding position for Jobseekers Allowance (Contributory)	97,355,000		
(Section AM) Increase in Supplementary Estimate funding position for State Pension (Contributory)	1,011,244,000		
Total change in Resource AME (non-voted)	1,631,611,000	-1,566,883,000	64,728,000
Budget Cover Transfers (BCTs)			
(Section A) Transfer from HMRC for UC Programme Delivery	260,000		
(Section B) Transfer from MHCLG for HSE Building Safety Regulator	2,000,000		
(Section C) Transfer from HMRC for Supporting Financial Hardship Programme	911,000		
Budget Exchange (BX)			
(Section A) Transfer of non-ringfenced Capital DEL from 2024-25 to 2025-26		-25,453,000	
Other Changes			
(Section A) Surrender of non-ringfenced Capital DEL		-55,000,000	
(Section A) Surrender of Capital funding for Fraud Compensation Fund loan		-19,100,000	
(Section G) Surrender of Capital funding for Office for Nuclear Regulation (ONR) loan		-1,000,000	
(Section A) Decrease in Core Department reflecting movement of resources between sections		-11,321,000	
(Section B) Increase in Health and Safety Executive (net) reflecting movement of resources between sections	3,198,000		
(Section C) Increase in Money and Pensions Service (net) reflecting movement of resources between sections	6,190,000		
(Section D) Increase in Other Arm's Length Bodies (net) reflecting movement of resources between sections	1,933,000		
Reserve Claims			
(Section A) Access to the reserve for Autumn Budget 2024 funding	142,884,000		
Total change in Capital DEL (voted)	157,376,000	-111,874,000	45,502,000
AME Expenditure Changes			
(Section M) Decrease in Supplementary Estimate funding position for Universal Credit Advances		-99,592,000	
(Section AA) Decrease in Supplementary Estimate funding position for Support for Mortgage Interest		-35,698,000	
Total change in Capital AME (voted)		-135,290,000	-135,290,000

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
AME Expenditure Changes			
(Section AG) Increase in funding for Social Fund Net Lending	28,385,000		
Total change in Capital AME (non-voted)	28,385,000		28,385,000
Other Changes			
(Section AN) Changes in Cash paid into the Social Fund		-1,094,918,000	
Total change in Non-Budget Expenditure		-1,094,918,000	-1,094,918,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above (excluding non-cash items) and changes in grant-in-aid requirements of Arms Length Bodies.	1,718,637,000		
Total change in Net Cash Requirement	1,718,637,000		1,718,637,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	869,296,000	219,996,000	1,089,292,000
Capital	45,502,000	-	45,502,000
Annually Managed Expenditure			
Resource	2,631,661,000	64,728,000	2,696,389,000
Capital	-135,290,000	28,385,000	-106,905,000
Total Net Budget			
Resource	3,500,957,000	284,724,000	3,785,681,000
Capital	-89,788,000	28,385,000	-61,403,000
Non-Budget Expenditure	-1,094,918,000		
Net Cash Requirement	1,718,637,000		

Supplementary 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.

Department for Work and Pensions will account for this Estimate.

PART II: CHANGES PROPOSED

	£'000											
	Net Resources						Net Capital					
	Present			Changes			Present			Changes		Revised
	Admin	Prog	2	Admin	Prog	4	Admin	5	6	7	8	9
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Core Department	862,778	5,245,428	161,075	186,248	1,023,853	5,431,676	500,391	32,270	532,661			
B Health and Safety Executive (Net)	55,751	94,747	-183	25,731	55,568	120,478	14,846	5,198	20,044			
C Money and Pensions Service (Net)	-	177,395	-	-6,390	-	171,005	6,150	7,101	13,251			
D Other Arm's Length Bodies (Net)	17,899	97,523	-708	-1,618	17,191	95,905	-	1,933	1,933			
E Employment Programmes	-	1,149,490	-	-342,564	-	806,926	-	-	-			
F Support for Local Authorities	-	211,700	-	-2,467	-	209,233	-	-	-			
G Funding for Public Corporations	-	6,792	-	-28,499	-	-21,707	1,000	-1,000	-			
H Other Benefits	-	127,590	-	878,671	-	1,006,261	-	-	-			
Total voted DEL	936,428	7,110,665	160,184	709,112	1,096,612	7,819,777	522,387	45,502	567,889			
Non-voted expenditure												
I National Insurance Fund - Core Department	-	431,204	-	215,483	-	646,687	-	-	-			
J Social fund	-	23,400	-	4,513	-	27,913	57,000	-	57,000			
Total non-voted DEL	-	454,604	-	219,996	-	674,600	57,000	-	57,000			
Total DEL			160,184	929,108		45,502						
Annually Managed Expenditure (AME)												
Voted expenditure												
K Severe Disablement Benefit	-	53,053	-	1,648	-	54,701	-	-	-			
L Industrial Injuries Benefits Scheme	-	770,311	-	-2,421	-	767,890	-	-	-			
M Universal Credit	-	68,359,018	-	277,674	-	68,636,692	436,103	-99,592	336,511			
N Employment and Support Allowance (Non-Contributory)	-	7,794,120	-	-472,202	-	7,321,918	-	-	-			
O Income Support	-	200,639	-	85,061	-	285,700	-	-	-			
P Pension Credit	-	5,863,783	-	340,778	-	6,204,561	-	-	-			
Q Financial Assistance Scheme	-	149,820	-	-2,568	-	147,252	-	-	-			
R Attendance Allowance	-	7,684,076	-	118,301	-	7,802,377	-	-	-			
S Personal Independence Payment	-	25,470,597	-	688,611	-	26,159,208	-	-	-			
T Disability Living Allowance	-	7,318,343	-	484,865	-	7,803,208	-	-	-			
U Carer's Allowance	-	4,228,177	-	46,554	-	4,274,731	-	-	-			

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000
	Present		Changes		Revised		Present	Changes	Revised	
	Admin	Prog	Admin	Prog	Admin	Prog				
1	2	3	4	5	6	7	8	9		
V Housing Benefit	-	13,827,711	-	1,023,645	-	14,851,356	-	-	-	
W Statutory Maternity Pay	-	3,180,221	-	-150,553	-	3,029,668	-	-	-	
X Christmas Bonus (Non-Contributory)	-	46,707	-	4,297	-	51,004	-	-	-	
Y Jobseekers Allowance (Non-Contributory)	-	95,632	-	10,402	-	106,034	-	-	-	
Z State Pension (Non-Contributory)	-	215,926	-	50,846	-	266,772	-	-	-	
AA Support for Mortgage Interest	-	-7,144	-	11,021	-	3,877	83,579	-35,698	47,881	
AB Cost of Living Support Payments	-	2,300	-	104,121	-	106,421	-	-	-	
AC Other Expenditure	-	-7,495	-	10,116	-	2,621	55,935	-	55,935	
AD Other Expenditure EALBs (Net)	-	-	-	1,465	-	1,465	-	-	-	
Total voted AME	-	145,245,795	-	2,631,661	-	147,877,456	575,617	-135,290	440,327	
Non-voted expenditure										
AE Social Fund: Winter Fuel	-	1,888,916	-	-1,542,010	-	346,906	-	-	-	
AF Incapacity Benefit	-	-301	-	732	-	431	-	-	-	
AG Social Fund: Other	-	82,977	-	440,493	-	523,470	-8,332	28,385	20,053	
AH Employment and Support Allowance (Contributory)	-	5,274,288	-	63,034	-	5,337,322	-	-	-	
AI Maternity Allowance	-	438,711	-	-24,873	-	413,838	-	-	-	
AJ Bereavement Benefits	-	367,249	-	13,116	-	380,365	-	-	-	
AK Christmas Bonus (Contributory)	-	128,191	-	5,637	-	133,828	-	-	-	
AL Jobseekers Allowance (Contributory)	-	133,530	-	97,355	-	230,885	-	-	-	
AM State Pension (Contributory)	-	138,006,425	-	1,011,244	-	139,017,669	-	-	-	
Total non-voted AME	-	146,319,986	-	64,728	-	146,384,714	-8,332	28,385	20,053	
Total AME				2,696,389				-106,905		
Non-Budget Expenditure (NBE)										
Voted expenditure										
AN Cash paid in to the Social Fund	-	2,003,173	-	-1,094,918	-	908,255	-	-	-	
Total voted NBE	-	2,003,173	-	-1,094,918	-	908,255	-	-	-	
Total NBE				-1,094,918						

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Revised	
	Admin	Prog	Changes	Admin	Prog	Changes			
	1	2	3	4	5	6	7	8	9
Voted expenditure			160,184	2,245,855				-89,788	
Non-voted expenditure			-	284,724				28,385	
Total for Estimate			160,184	2,530,579			7	8	9

	£'000	
	Present	Revised
Plans	156,895,303	158,613,940
Changes	1,718,637	158,613,940
Net Cash Requirement	156,895,303	158,613,940

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

	Revised Plans													
	Resources						Capital							
	Administration			Programme			Total		Gross		Income		Net	
	1	2	3	4	5	6	7	8	9	10				
Departmental Expenditure Limit (DEL)														
Voted expenditure														
A Core Department	1,061,475	-37,622	1,023,853	6,174,189	-742,513	5,431,676	6,455,529	578,758	-46,097	532,661				
B Health and Safety Executive (Net)	55,568	-	55,568	120,478	-	120,478	176,046	20,044	-	20,044				
C Money and Pensions Service (Net)	-	-	-	171,005	-	171,005	171,005	13,251	-	13,251				
D Other Arm's Length Bodies (Net)	17,191	-	17,191	95,905	-	95,905	113,096	1,933	-	1,933				
E Employment Programmes	-	-	-	806,926	-	806,926	806,926	-	-	-				
F Support for Local Authorities	-	-	-	209,233	-	209,233	209,233	-	-	-				
G Funding for Public Corporations	-	-	-	29,858	-51,565	-21,707	-21,707	-	-	-				
H Other Benefits	-	-	-	1,058,275	-52,014	1,006,261	1,006,261	-	-	-				
Total voted DEL	1,134,234	-37,622	1,096,612	8,665,869	-846,092	7,819,777	8,916,389	613,986	-46,097	567,889				
Non-voted expenditure														
I National Insurance Fund - Core Department	-	-	-	646,687	-	646,687	646,687	-	-	-				
J Social fund	-	-	-	27,913	-	27,913	27,913	57,666	-666	57,000				
Total non-voted DEL	-	-	-	674,600	-	674,600	674,600	57,666	-666	57,000				
Total DEL	1,134,234	-37,622	1,096,612	9,340,469	-846,092	8,494,377	9,590,989	671,652	-46,763	624,889				
Annually Managed Expenditure (AME)														
Voted expenditure														
K Severe Disablement Benefit	-	-	-	54,701	-	54,701	54,701	-	-	-				
L Industrial Injuries Benefits Scheme	-	-	-	767,890	-	767,890	767,890	-	-	-				
M Universal Credit	-	-	-	68,636,692	-	68,636,692	68,636,692	799,247	-462,736	336,511				
N Employment and Support Allowance (Non-Contributory)	-	-	-	7,321,918	-	7,321,918	7,321,918	-	-	-				
O Income Support	-	-	-	285,811	-111	285,700	285,700	-	-	-				
P Pension Credit	-	-	-	6,204,561	-	6,204,561	6,204,561	-	-	-				
Q Financial Assistance Scheme	-	-	-	147,252	-	147,252	147,252	-	-	-				
R Attendance Allowance	-	-	-	7,802,377	-	7,802,377	7,802,377	-	-	-				
S Personal Independence Payment	-	-	-	26,159,208	-	26,159,208	26,159,208	-	-	-				
T Disability Living Allowance	-	-	-	7,803,208	-	7,803,208	7,803,208	-	-	-				

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans									
	Resources						Total		Capital	
	Administration			Programme			Net	Net	Income	Net
	Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7	8	9	10	
U Carer's Allowance	-	-	-	4,274,731	-	4,274,731	4,274,731	-	-	-
V Housing Benefit	-	-	-	14,851,356	-	14,851,356	14,851,356	-	-	-
W Statutory Maternity Pay	-	-	-	3,029,668	-	3,029,668	3,029,668	-	-	-
X Christmas Bonus (Non-Contributory)	-	-	-	51,004	-	51,004	51,004	-	-	-
Y Jobseekers Allowance (Non-Contributory)	-	-	-	106,037	-3	106,034	106,034	-	-	-
Z State Pension (Non-Contributory)	-	-	-	266,772	-	266,772	266,772	-	-	-
AA Support for Mortgage Interest	-	-	-	9,526	-5,649	3,877	3,877	50,327	-2,446	47,881
AB Cost of Living Support Payments	-	-	-	106,421	-	106,421	106,421	-	-	-
AC Other Expenditure	-	-	-	2,621	-	2,621	2,621	55,935	-	55,935
AD Other Expenditure EALBs (Net)	-	-	-	1,465	-	1,465	1,465	-	-	-
Total voted AME	-	-	-	147,883,219	-5,763	147,877,456	147,877,456	905,509	-465,182	440,327
Non-voted expenditure										
AE Social Fund: Winter Fuel	-	-	-	346,906	-	346,906	346,906	-	-	-
AF Incapacity Benefit	-	-	-	431	-	431	431	-	-	-
AG Social Fund: Other	-	-	-	523,470	-	523,470	523,470	201,164	-181,111	20,053
AH Employment and Support Allowance (Contributory)	-	-	-	5,337,322	-	5,337,322	5,337,322	-	-	-
AI Maternity Allowance	-	-	-	413,838	-	413,838	413,838	-	-	-
AJ Bereavement Benefits	-	-	-	380,365	-	380,365	380,365	-	-	-
AK Christmas Bonus (Contributory)	-	-	-	133,828	-	133,828	133,828	-	-	-
AL Jobseekers Allowance (Contributory)	-	-	-	230,885	-	230,885	230,885	-	-	-
AM State Pension (Contributory)	-	-	-	139,017,669	-	139,017,669	139,017,669	-	-	-
Total non-voted AME	-	-	-	146,384,714	-	146,384,714	146,384,714	201,164	-181,111	20,053
Total AME	-	-	-	294,267,933	-5,763	294,262,170	294,262,170	1,106,673	-646,293	460,380

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										£'000
	Resources						Total		Capital		
	Administration			Programme			Net	Gross	Income	Net	
	Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10		
Non-Budget Expenditure (NBE)											
Voted expenditure											
AN Cash paid in to the Social Fund	-	-	-	908,255	-	908,255	908,255	-	-	-	-
Total voted NBE	-	-	-	908,255	-	908,255	908,255	-	-	-	-
Total NBE	-	-	-	908,255	-	908,255	908,255	-	-	-	-
Voted expenditure	1,134,234	-37,622	1,096,612	157,457,343	-851,855	156,605,488	157,702,100	1,519,495	-511,279	1,008,216	
Non-voted expenditure	-	-	-	147,059,314	-	147,059,314	147,059,314	258,830	-181,777	77,053	
Total for Estimate	1,134,234	-37,622	1,096,612	304,516,657	-851,855	303,664,802	304,761,414	1,778,325	-693,056	1,085,269	

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	302,070,651	2,690,763	304,761,414
Net Capital Requirement	1,146,672	-61,403	1,085,269
Accruals to cash adjustments	501,238	-597,614	-96,376
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-464,311	-32,529	-496,840
Add cash grant-in-aid	422,131	-22,011	400,120
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-493,672	-219,783	-713,455
New provisions and adjustments to previous provisions	-199,540	-229,242	-428,782
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-457	-262,489	-262,946
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	400,000	-	400,000
Increase (-) / Decrease (+) in creditors	600,000	-	600,000
Use of provisions	237,087	168,440	405,527
Removal of non-voted budget items	-146,823,258	-313,109	-147,136,367
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-146,823,258	-313,109	-147,136,367
Net Cash Requirement	156,895,303	1,718,637	158,613,940

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

	£'000
	Revised Plans
Gross Administration Costs	1,136,202
<i>Less:</i>	
Administration DEL Income	-37,622
Net Administration Costs	1,098,580
Gross Programme Costs	303,642,900
<i>Less:</i>	
Programme DEL Income	-846,049
Programme AME Income	-468,499
Non-budget income	-9,522
Net Programme Costs	302,318,830
Total Net Operating Costs	303,417,410
<i>Of which:</i>	
Resource DEL	9,587,536
Capital DEL	33,559
Resource AME	294,262,517
Capital AME	-462,736
Non-budget	-3,466
<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	429,177
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	9,522
Other adjustments	-2,950
Total Resource Budget	303,853,159
<i>Of which:</i>	
Resource DEL	9,590,989
Resource AME	294,262,170
<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	908,255
Total Resource (Estimate)	304,761,414

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Core Department	
Sales of Goods and Services	-29,502
Other Grants	-939
Other Income	-7,181
Total Sales of Goods and Services	-29,502
Total Other Grants	-939
Total Other Income	-7,181
Total Administration	-37,622
Programme	
A Core Department	
EU Grants Received	-537,968
Sales of Goods and Services	-103,052
Other Income	-3,731
Taxation	-97,762
G Funding for Public Corporations	
Sales of Goods and Services	-330
Interest and Dividends	-36,613
Taxation	-14,622
H Other Benefits	
Sales of Goods and Services	-52,014
Total EU Grants Received	-537,968
Total Sales of Goods and Services	-155,396
Total Interest and Dividends	-36,613
Total Other Income	-3,731
Total Taxation	-112,384
Total Programme	-846,092
Total Voted Resource DEL	-883,714
Voted Resource AME	
Programme	
O Income Support	
Other Income	-111
Y Jobseekers Allowance (Non-Contributory)	
Other Income	-3
AA Support for Mortgage Interest	
Interest and Dividends	-5,649
Total Interest and Dividends	-5,649
Total Other Income	-114
Total Programme	-5,763
Total Voted Resource AME	-5,763
Total Voted Resource Income	-889,477

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Capital DEL Programme	
A Core Department	
Sales of Assets	-45,132
Repayments	-965
Total Sales of Assets	-45,132
Total Repayments	-965
Total Programme	-46,097
Total Voted Capital DEL	-46,097
Voted Capital AME Programme	
M Universal Credit	
Other Grants	-462,736
AA Support for Mortgage Interest	
Repayments	-2,446
Total Other Grants	-462,736
Total Repayments	-2,446
Total Programme	-465,182
Total Voted Capital AME	-465,182
Total Voted Capital Income	-511,279

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-9,522	-9,522	-9,522	-9,522
Total	-	-	-9,522	-9,522	-9,522	-9,522

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Income collected outside the Ambit	-	-	-9,522	-9,522	-9,522	-9,522
Total	-	-	-9,522	-9,522	-9,522	-9,522

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer: Peter Schofield

ALB Accounting Officers:

Sarah Albon	Health and Safety Executive
Peter Schofield	The Disabled People's Employment Corporation (DPEC) - formally dissolved on 3 June 2024.
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	176,046	20,044	147,787
C	Money and Pensions Service	171,005	13,251	133,859
D	The Pensions Ombudsman	11,982	51	12,253
D	The Pensions Regulator	101,114	1,882	106,221
AD	Health and Safety Executive	1,465	-	-
Total		461,612	35,228	400,120

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

Section in Part II: Subhead Detail	Service	£'000
DEL - A	Ex-gratia payment outside of the benefit system	80
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>1. Legal cases</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 31st March 2025, the Department is aware of one case estimated at £275 million.</p>	275,000
<p>2. Benefit underpayments</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>3. European Social Fund (ESF) repayments</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>4. The Rent Service employee pensions</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>5. Compensation claims</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>6. Document and Data Management Services (DDMS) Indemnity</p> <p>The DDMS contract delivers a business critical service for post opening, scanning, email ingestion and indexing across DWP. The Department has 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>7. Dilapidation liability for leased property</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>8. Financial Assistance Scheme (FAS) - Bauer Judgement</p> <p>While the United Kingdom was in the European Union, the Court of Justice of the European Union (CJEU) ruled that a reduction in the amount of occupational old age pension benefits paid to a member on account of their employer's insolvency is manifestly disproportionate where, as a result of the reduction, the member is living below the at-risk-of-poverty threshold determined by Eurostat (Bauer). The Retained EU Law Bill that came into force from 1 January 2024 has removed the Pension Protection Fund's (PPF) (and FAS) obligation to implement the Bauer Judgement for members of schemes whose employers become insolvent from that date but it is unclear if the Bill removes the obligation to pay the Bauer supplement for members of schemes that have already transferred to the PPF (or FAS) or were in the PPFs assessment period prior to 1 January 2024. Therefore there is considerable uncertainty as to the scope and amount of payments which would become due.</p>	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES (continued)

Nature of liability	£'000
<p>9. Capital Diminution</p> <p>Universal Credit (UC) regulations set out rules for how much capital a claimant can have and still be eligible for the benefit. Where a claimant has capital over this limit and has not declared it, this can result in an overpayment. In working out the value of the overpayment, the Department considers how that capital would have reduced had the claimant used it to support themselves. The process for calculating that is called diminution. In some historic UC capital overpayments, the Department identified that the diminution calculation was not correctly applied when calculating the amount of the recoverable overpayment. This has led to some recoverable overpayment values being determined at a higher amount than they should have been. In some cases a refund has been due to the claimant where they had made repayments against this debt. Corrective action continues for the affected cases, as further refunds may be needed the Department is disclosing a contingent liability. Restrictions in data in some cases due to the length of time passed can make it difficult to estimate the value of any potential future refunds which could be owed; as a result this liability is not quantified.</p>	Unquantifiable
Remote Contingent Liabilities	
<p>10. State Pension Underpayment exercise</p> <p>The Department has completed the Legal Entitlements Administrative Practice (LEAP) exercise. 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.</p>	Unquantifiable
<p>11. Dormant Employment and Support Allowance (ESA) Severe Disability Premium underpayments</p> <p>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.</p>	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES (continued)

Nature of liability	£'000
<p>12. National Employment Savings Trust (NEST)</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> <p>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.</p> <p>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.</p>	16,450

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail	Body	£'000
DEL - A	International Labour Organisation	16,034

HM Revenue and Customs

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
(Section A) Budget Transfer in HMRC Administration including budget movements between HMRC and other Government departments	10,164,000	-2,389,000	
Budget Neutral Changes			
(Section A) HMRC Administration	3,337,000		
(Section B) VOA Administration		-3,337,000	
(Section A) HMRC Administration		-1,000	
(Section D) Cost of Living	1,000		
Other Changes			
(Section A) HMRC Administration - Income adjustment	72,000,000	-72,000,000	
(Section A) HMRC Administration - RDEL to CDEL switch		-55,000,000	
Reserve Claims			
(Section A) HMRC Administration	540,400,000		
Total change in Resource DEL (voted)	625,902,000	-132,727,000	493,175,000
AME Expenditure Changes			
(Section F) Child Benefit	349,801,000		
(Section G) Tax-Free Childcare	101,161,000		
(Section H) Providing payments in lieu of tax relief to certain bodies	32,405,000		
(Section I) Lifetime ISA	74,803,000		
(Section J) Help to save	935,000		
(Section L) VOA payments of Local Authority rates		-5,000,000	
(Section M) VOA Administration		-500,000	
(Section K) HMRC Administration		-10,540,000	
(Section O) COVID-19		-105,000	
Total change in Resource AME (voted)	559,105,000	-16,145,000	542,960,000
AME Expenditure Changes			
(Section P) Personal tax credits	1,918,845,000		
(Section Q) Other reliefs and allowances	996,027,000		
Total change in Resource AME (non-voted)	2,914,872,000		2,914,872,000
Budget Cover Transfers (BCTs)			
(Section A) Budget Transfer in HMRC Administration including budget movements between HMRC and other Government departments	654,000	-11,151,000	
Budget Neutral Changes			
(Section A) HMRC Administration		-3,884,000	
(Section B) VOA Administration	3,884,000		
Other Changes			
(Section A) HMRC Administration - RDEL to CDEL switch	55,000,000		
Reserve Claims			
(Section A) HMRC Administration	190,700,000		
Total change in Capital DEL (voted)	250,238,000	-15,035,000	235,203,000

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
AME Expenditure Changes			
(Section F) Child Benefit	1,000		
Budget Neutral Changes			
(Section F) Child Benefit	10,000		
(Section M) VOA Administration	250,000		
(Section K) HMRC Administration		-260,000	
Total change in Capital AME (voted)	261,000	-260,000	1,000
Net Cash Requirement reflects changes to resource budget, capital budget and working balances			
	798,357,000		798,357,000
Total change in Net Cash Requirement	798,357,000		798,357,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	493,175,000	-	493,175,000	
Capital	235,203,000	-	235,203,000	
Annually Managed Expenditure				
Resource	542,960,000	2,914,872,000	3,457,832,000	
Capital	1,000	-	1,000	
Total Net Budget				
Resource	1,036,135,000	2,914,872,000	3,951,007,000	
Capital	235,204,000	-	235,204,000	
Non-Budget Expenditure	-			
Net Cash Requirement	798,357,000			

Supplementary 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.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6				
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A HMRC Administration	1,020,650	4,073,103	55,867	440,644	1,076,517	4,513,747	466,866	231,319	698,185
B VOA Administration	-	212,167	-	-3,337	-	208,830	40,640	3,884	44,524
D Cost of Living	-	-	-	1	-	1	-	-	-
Total voted DEL	1,020,650	4,285,270	55,867	437,308	1,076,517	4,722,578	507,506	235,203	742,709
Total DEL			55,867	437,308			235,203		
Annually Managed Expenditure (AME)									
Voted expenditure									
F Child Benefit	-	13,992,041	-	349,801	-	14,341,842	-	11	11
G Tax Free Childcare	-	558,412	-	101,161	-	659,573	-	-	-
H Providing payments in lieu of tax relief to certain bodies	-	161,080	-	32,405	-	193,485	-	-	-
I Lifetime ISA	-	523,431	-	74,803	-	598,234	-	-	-
J Help to Save	-	63,814	-	935	-	64,749	-	-	-
K HMRC Administration	-	20,000	-	-10,540	-	9,460	260	-260	-
L VOA - Payments of rates to LAs on behalf of certain bodies	-	95,500	-	-5,000	-	90,500	-	-	-
M VOA Administration	-	2,000	-	-500	-	1,500	-	250	250
O COVID-19	-	210	-	-105	-	105	-	-	-
Total voted AME	-	15,416,488	-	542,960	-	15,959,448	260	1	261
Non-voted expenditure									
P Personal Tax Credit	-	1,874,960	-	1,918,845	-	3,793,805	-	-	-
Q Other Reliefs and Allowances	-	10,993,028	-	996,027	-	11,989,055	-	-	-
Total non-voted AME	-	12,867,988	-	2,914,872	-	15,782,860	-	-	-
Total AME			-	3,457,832			260	1	
Voted expenditure			55,867	980,268				235,204	
Non-voted expenditure			-	2,914,872			-	-	
Total for Estimate			55,867	3,895,140			260	235,204	

PART II: CHANGES PROPOSED

	£'000	
Present Plans	Changes	Revised Plans
21,234,562	798,357	22,032,919
Net Cash Requirement		

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										Capital			
	Administration					Resources						Total		
	Gross		Income		Net	Gross		Income		Net				
	1	2	3	4	5	6	7	8	9	10				
Departmental Expenditure Limit (DEL)														
Voted expenditure														
A HMRC Administration	1,186,025	-109,508	1,076,517	4,782,224	-268,477	4,513,747					5,590,264	714,836	-16,651	698,185
B VOA Administration	-	-	-	272,048	-63,218	208,830					208,830	44,524	-	44,524
C Utilised Provisions	10,000	-	10,000	10,000	-	10,000					20,000	-	-	-
D Cost of Living	-	-	-	1	-	1					1	-	-	-
Total voted DEL	1,196,025	-109,508	1,086,517	5,064,273	-331,695	4,732,578					5,819,095	759,360	-16,651	742,709
Non-voted expenditure														
E National Insurance Fund	53,966	-	53,966	179,034	-	179,034					233,000	-	-	-
Total non-voted DEL	53,966	-	53,966	179,034	-	179,034					233,000	-	-	-
Total DEL	1,249,991	-109,508	1,140,483	5,243,307	-331,695	4,911,612					6,052,095	759,360	-16,651	742,709
Annually Managed Expenditure (AME)														
Voted expenditure														
F Child Benefit	-	-	-	14,341,842	-	14,341,842					14,341,842	11	-	11
G Tax Free Childcare	-	-	-	659,573	-	659,573					659,573	-	-	-
H Providing payments in lieu of tax relief to certain bodies	-	-	-	193,485	-	193,485					193,485	-	-	-
I Lifetime ISA	-	-	-	598,234	-	598,234					598,234	-	-	-
J Help to Save	-	-	-	64,749	-	64,749					64,749	-	-	-
K HMRC Administration	-	-	-	9,460	-	9,460					9,460	-	-	-
L VOA - Payments of rates to LAs on behalf of certain bodies	-	-	-	95,700	-5,200	90,500					90,500	-	-	-
M VOA Administration	-	-	-	1,500	-	1,500					1,500	250	-	250
N Utilised Provisions	-	-	-	-20,000	-	-20,000					-20,000	-	-	-
O COVID-19	-	-	-	105	-	105					105	-	-	-
Total voted AME	-	-	-	15,944,648	-5,200	15,939,448					15,939,448	261	-	261

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

	Revised Plans												
	Administration					Resources					Capital		
	Gross		Net		Gross		Net		Gross		Net		
	1	2	3	4	5	6	7	8	9	10			
Non-voted expenditure													
P Personal Tax Credit	-	-	-	3,793,805	-	3,793,805	3,793,805	-	-	-	-	-	-
Q Other Reliefs and Allowances	-	-	-	11,989,055	-	11,989,055	11,989,055	-	-	-	-	-	-
Total non-voted AME	-	-	-	15,782,860	-	15,782,860	15,782,860	-	-	-	-	-	-
Total AME	-	-	-	31,727,508	-5,200	31,722,308	31,722,308	261	-	-	261	-	261
Voted expenditure	1,196,025	-109,508	1,086,517	21,008,921	-336,895	20,672,026	21,758,543	759,621	-16,651	-16,651	742,970	-	742,970
Non-voted expenditure	53,966	-	53,966	15,961,894	-	15,961,894	16,015,860	-	-	-	-	-	-
Total for Estimate	1,249,991	-109,508	1,140,483	36,970,815	-336,895	36,633,920	37,774,403	759,621	-16,651	-16,651	742,970	-	742,970

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	33,823,396	3,951,007	37,774,403
Net Capital Requirement	507,766	235,204	742,970
Accruals to cash adjustments	4,388	-472,982	-468,594
<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	214	-846,307
New provisions and adjustments to previous provisions	-22,000	11,040	-10,960
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	-	581	581
Increase (+) / Decrease (-) in debtors	852,909	-767,909	85,000
Increase (-) / Decrease (+) in creditors	-	283,092	283,092
Use of provisions	20,000	-	20,000
Removal of non-voted budget items	-13,100,988	-2,914,872	-16,015,860
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-13,100,988	-2,914,872	-16,015,860
Net Cash Requirement	21,234,562	798,357	22,032,919

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

	£'000
	Revised Plans
Gross Administration Costs	1,239,991
<i>Less:</i>	
Administration DEL Income	-109,508
Net Administration Costs	1,130,483
Gross Programme Costs	36,980,815
<i>Less:</i>	
Programme DEL Income	-331,695
Programme AME Income	-5,200
Non-budget income	-200
Net Programme Costs	36,643,720
Total Net Operating Costs	37,774,203
<i>Of which:</i>	
Resource DEL	6,032,095
Capital DEL	-
Resource AME	31,742,308
Capital AME	-
Non-budget	-200
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200
Other adjustments	-
Total Resource Budget	37,774,403
<i>Of which:</i>	
Resource DEL	6,052,095
Resource AME	31,722,308
<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	-
Total Resource (Estimate)	37,774,403

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A: HMRC Administration	
Sales of Goods and Services	-109,508
Total Sales of Goods and Services	-109,508
Total Administration	-109,508
Programme	
A: HMRC Administration	
Sales of Goods and Services	-268,477
B: VOA Administration	
Sales of Goods and Services	-63,218
Total Sales of Goods and Services	-331,695
Total Programme	-331,695
Total Voted Resource DEL	-441,203
Voted Resource AME	
Programme	
L: VOA - Payments of rates to LAs on behalf of certain bodies	
Sales of Goods and Services	-5,200
Total Sales of Goods and Services	-5,200
Total Programme	-5,200
Total Voted Resource AME	-5,200
Total Voted Resource Income	-446,403
Voted Capital DEL	
Programme	
A: HMRC Administration	
Sales of Assets	-16,651
Total Sales of Assets	-16,651
Total Programme	-16,651
Total Voted Capital DEL	-16,651
Total Voted Capital Income	-16,651

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-200	-200	-	-	-200	-200
Total	-200	-200	-	-	-200	-200

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Bank Interest and Compensation	-200	-200	-	-	-200	-200
Total	-200	-200	-	-	-200	-200

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer: Sir Jim Harra

Executive Agency Accounting Officers:

Jonathan Russell For sections B, L and M (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 recognition 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.

HMRC uses long service recognition to recognise jobholders who complete a total of 30, 40, 50 and 60 years of service within the Civil Service. Colleagues in all grades including SCS who reached these milestones will receive the following:

30 Years: a recognition payment of £100 only

40 Years: a choice between a recognition payment of £150 or 3 days' Special Recognition Leave

50 and 60 Years: a choice between a recognition payment of £200 or 5 days' Special Recognition Leave

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 Reward Gateway/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
<u>HMRC</u>	
Legal Claims - exists for costs that may be awarded should various legal cases in which HMRC is involved be determined against the department. The contingent liability covers all such cases where the outcome is unknown or cannot be estimated reliably.	140,700
Guaranteed costs - possible liability where appointed liquidators have been guaranteed payment of their costs with a view to recovery of outstanding tax liabilities.	600
Other - the department has a further number of contingent liabilities.	62,500
<u>VOA</u>	
Legal claims - Costs that may be awarded should various legal cases in which VOA is involved be determined against it.	720
Dilapidations - Costs that may be incurred for dilapidation liabilities for private landlord leases.	700

HM Treasury

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
£			
Budget Cover Transfers			
(Section A) Core Treasury: Net transfers with other government departments, the most significant being £6,397,000 received from FCDO from the Economic Deterrence Initiative	5,573,000		
(Section K) UK Government Investments Limited (Net): An increase of £902,000 from the MoD and DCMS	902,000		
Budget Neutral Changes			
(Section A) Core Treasury: Increase of £2,500,000 due to allocation of Departmental Unallocated Provision	2,500,000		
Departmental Unallocated Provision: £2,500,000 transferred to Core Treasury		-2,500,000	
Cash Management Adjustments			
(Section A) Core Treasury: Cash Management rebate of £53,000	53,000		
Other Changes			
(Section A) Core Treasury: Net Admin to Programme switch of £5,411,000	5,441,000	-5,441,000	
(Section K) UK Government Investments Limited (Net): Net Programme to Admin switch of £685,000	685,000	-685,000	
Reserve Claims			
(Section A) Core Treasury: An increase of £14,554,000. This includes increases for the Business Engagement Process, the Office of Financial Sanctions Implementation and Contingent Liability Central Capability service in addition to funding for pensions uplift	14,554,000		
(Section B) Debt Management Office: An increase of £1,276,000 due to costs driven by a continued elevated cash management demand	1,276,000		
(Section C) Government Internal Audit Agency: An increase of £507,000 reflecting an increase in forecasted spend	507,000		
(Section E) Office for Budget Responsibility (Net): An increase of £800,000 due to increase in scope of operations	800,000		
(Section J) National Infrastructure Commission: A decrease of £448,000 reflecting a reduction in forecasted spend for the year		-448,000	
(Section K) UK Government Investments Limited (Net): An increase of £9,535,000 driven by the Post Office Inquiry and ongoing funding of the Contingent Liability Central Capability (CLCC)	9,535,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section L) National Wealth Fund: An increase of £3,400,000 due to expanded remit on transition from UK Infrastructure Bank to becoming the National Wealth Fund	3,400,000		
Total change in Resource DEL (voted)	45,226,000	-9,074,000	36,152,000
AME Expenditure Changes			
(Section N) Core Treasury (AME): An increase in No Interest Loans Scheme budgetary cover of £1,300,000	13,700,000		
(Section O) Debt Management Office (Net): A reduction of £540,000 with spend to date lower than initially forecast		-540,000	
(Section P) UK circulating coinage (Net): A reduction of £4,200,000 due to reduced demand for new coin despatches to industry than forecast	200,000	-4,400,000	
(Section R) Assistance to financial institutions, businesses and individuals: an increase of £16,700,000,000 to provide budgetary cover for movements in the fair value element of the Bank of England Asset Purchase Fund derivative. Net Dividends and UK Guarantee Scheme Income of £90,750,000	16,702,865,000	-93,615,000	
(Section S) Royal Household (Net): An increase of £1,847,000 due to an increase in running costs	1,847,000		
(Section T) UK Asset Resolution Limited (Net): A decrease of £11,091,000 in the main due to a reduction in legal costs		-11,091,000	
(Section U) Help to Buy schemes: A reduction in expected Help to Buy Mortgage Guarantee Scheme income of £ 11,296,000		-11,296,000	
(Section V) EU Withdrawal Agreement Financial Settlement: An increase in provision of £1,362,849,000	1,362,849,000		
(Section W) Reclaim Fund Ltd (Net): Increase of £16,812,000 reflecting increase in forecast surplus	16,812,000		
(Section X) National Wealth Fund (Net): Increase driven by a prudent approach to budgeting to cover any adverse movements in Expected Credit Losses booked against the portfolio, and increases in write-downs of Direct Equity valuations	226,092,000		
(Section Y) Pool Reinsurance Company Limited (Net): A decrease of £6,572,000 to reflect an increase in forecast investment income		-6,572,000	
(Section Z) Provisions: An decrease of £111,744,000 across various provisions		-111,744,000	
Total change in Resource AME (voted)	18,324,365,000	-239,258,000	18,085,107,000

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers (BCTs)			
(Section A) Core Treasury: Budget transfer to other government departments, including a £175,000 transfer to Cabinet Office for the ROSA Digital platform.		-261,000	
Reserve Claims			
(Section A) Core Treasury: An increase of £752,859,000. This increase is for UK budgetary support to Ukraine for military aid.	752,859,000		
(Section B) Debt Management Office: A reduction of £190,000 to better reflect delegated budgets for the financial year		-190,000	
(Section C) Government Internal Audit Agency: A reduction of £2,000 to better reflect delegated budgets for the financial year		-2,000	
Total change in Capital DEL (voted)	752,859,000	-453,000	752,406,000
AME Expenditure Changes			
(Section Q) Sale of Shares: Proceeds from the sale of shares		-4,306,702,000	
(Section R) Assistance to financial institutions, businesses and individuals: a decrease of £17,677,084,000 due to a reduction from the Main Estimate in the required cash transfers to the Bank of England Asset Purchase Facility Fund		-17,677,084,000	
(Section S) Royal Household (Net): A reduction of £2,519,000 due to changes in the phasing of capital works		-2,519,000	
(Section U) Help to Buy ISA: Revised down by £16,000,000 to reflect the anticipated level of bonus payments to be made this year given recent trends within the scheme and broader housing market		-16,000,000	
(Section V) EU Withdrawal Agreement Financial Settlement: increase of £9,897,000 as sterling value of receipts lower than that included in the Main Estimate	9,897,000		
(Section W) Reclaim Fund Ltd (Net): An increase of £24,132,000 to reflect anticipated investment activity	24,132,000		
(Section X) National Wealth Fund (Net): Reduction relates to Sizewell C, with Final Investment Decision expected in Spring 2025, therefore £2,385,512,000 of budget no longer required in 2024-25		-2,385,512,000	
(Section Y) Pool Reinsurance Company Limited (Net): increase to provide a prudent level of cover for investment activity	235,061,000		
Total change in Capital AME (voted)	269,090,000	-24,387,817,000	-24,118,727,000

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above		-23,454,861,000	
Total change in Net Cash Requirement		-23,454,861,000	-23,454,861,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	36,152,000	-	36,152,000	
Capital	752,406,000	-	752,406,000	
Annually Managed Expenditure				
Resource	18,085,107,000	-	18,085,107,000	
Capital	-24,118,727,000	-	-24,118,727,000	
Total Net Budget				
Resource	18,121,259,000	-	18,121,259,000	
Capital	-23,366,321,000	-	-23,366,321,000	
Non-Budget Expenditure		-		
Net Cash Requirement	-23,454,861,000			

Supplementary 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).

* The provision of UK budgetary support to Ukraine for military aid as part of the G7 Extraordinary Revenue Acceleration scheme. National Wealth Fund.

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.

*National Wealth Fund.

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.

PART II: CHANGES PROPOSED

	£'000												
	Net Resources						Net Capital						
	Present			Changes			Present		Changes			Revised	
	Admin	Prog	2	Admin	Prog	4	Admin	5	6	7	8	9	
Departmental Expenditure Limit (DEL)													
Voted expenditure													
A Core Treasury	211,830	-735	11,294	11,386	223,124	10,651			3,734	752,598	756,332		
B Debt Management Office	16,934	-	1,276	-	18,210	-			800	-190	610		
C Government Internal Audit Agency	2,077	-	507	-	2,584	-			32	-2	30		
E Office for Budget Responsibility (Net)	4,474	-	800	-	5,274	-			-	-	-		
<i>Departmental Unallocated Provision</i>	2,500	-	-2,500	-	-	-			-	-	-		
J National Infrastructure Commission	5,306	-	-448	-	4,858	-			700	-	700		
K UK Government Investments Limited (Net)	11,727	-	10,437	-	22,164	-			-	-	-		
L National Wealth Fund Limited (Net)	69,400	-	3,400	-	72,800	-			11,800	-	11,800		
Total voted DEL	324,248	-735	24,766	11,386	349,014	10,651			17,066	752,406	769,472		
Total DEL			24,766	11,386						752,406			
Annually Managed Expenditure (AME)													
Voted expenditure													
N Core Treasury (AME)	-	-11,900	-	13,700	-	1,800			-	-	-		
O Debt Management Office	-	3,980	-	-540	-	3,440			-	-	-		
P UK circulating coinage	-	12,500	-	-4,200	-	8,300			-	-	-		
Q Sale of shares	-	-	-	-	-	-			-	-4,306,702	-4,306,702		
R Assistance to financial institutions, businesses and	-	51,300,000	-	16,609,250	-	67,909,250			54,000,000	-17,677,084	36,322,916		
S Royal Household (Net)	-	89,757	-	1,847	-	91,604			5,586	-2,519	3,067		
T UK Asset Resolution Limited (Net)	-	31,639	-	-11,091	-	20,548			-	-	-		
U Help to Buy schemes	-	7,496	-	-11,296	-	-3,800			144,000	-16,000	128,000		
V EU Withdrawal Agreement Financial Settlement	-	-	-	1,362,849	-	1,362,849			-260,715	9,897	-250,818		
W Reclaim Fund Ltd (Net)	-	-27,550	-	16,812	-	-10,738			124,134	24,132	148,266		
X National Wealth Fund Limited (Net)	-	-16,092	-	226,092	-	210,000			4,324,512	-2,385,512	1,939,000		
Y Pool Reinsurance Company Limited (Net)	-	-218,079	-	-6,572	-	-224,651			-148,923	235,061	86,138		
Z Provisions	-	1	-	-111,744	-	-111,743			-	-	-		
Total voted AME	-	51,171,752	-	18,085,107	-	69,256,859			58,188,594	-24,118,727	34,069,867		
Total AME			-	18,085,107						-24,118,727			

PART II: CHANGES PROPOSED
(continued)

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Voted expenditure			24,766	18,096,493				-23,366,321	
Non-voted expenditure			-	-				-	
Total for Estimate			24,766	18,096,493				-23,366,321	

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	60,433,674	-23,454,861	36,978,813

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans									
	Resources					Total		Capital		
	Administration		Programme			Net	Net	Gross	Income	Net
	Gross	Income	Net	Gross	Income					
1	2	3	4	5	6	7	8	9	10	
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Core Treasury	236,950	-13,826	223,124	15,374	-4,723	10,651	233,775	756,332	-	756,332
B Debt Management Office	20,250	-2,040	18,210	-	-	-	18,210	610	-	610
C Government Internal Audit Agency	49,584	-47,000	2,584	-	-	-	2,584	30	-	30
D United Kingdom Asset Resolution Limited (Net)	5,325	-	5,325	-	-	-	5,325	-	-	-
E Office for Budget Responsibility (Net)	5,274	-	5,274	-	-	-	5,274	-	-	-
F IUK Investments Limited (Net)	-	-	-	-	-	-	-	1	-	1
G IUK Investments Holdings Limited (Net)	-	-	-	-	-	-	-	1	-	1
H HM Treasury UK Sovereign SUKUK plc (Net)	-	-	-	1	-	1	1	-	-	-
I Royal Mint Advisory Committee on the design of coins (Net)	1	-	1	-	-	-	1	-	-	-
<i>Departmental Unallocated Provision</i>	-	-	-	-	-	-	-	-	-	-
J National Infrastructure Commission	4,858	-	4,858	-	-	-	4,858	700	-	700
K UK Government Investments Limited (Net)	22,164	-	22,164	-	-	-	22,164	-	-	-
L National Wealth Fund Limited (Net)	72,800	-	72,800	-	-	-	72,800	11,800	-	11,800
Total voted DEL	417,206	-62,866	354,340	15,375	-4,723	10,652	364,992	769,474	-	769,474
Non-voted expenditure										
M Banking and gilts registration services	-	-	-	17,006	-14,658	2,348	2,348	-	-	-
Total non-voted DEL	-	-	-	17,006	-14,658	2,348	2,348	-	-	-
Total DEL	417,206	-62,866	354,340	32,381	-19,381	13,000	367,340	769,474	-	769,474
Annually Managed Expenditure (AME)										
Voted expenditure										
N Core Treasury (AME)	-	-	-	1,800	-	1,800	1,800	-	-	-
O Debt Management Office	-	-	-	5,600	-2,160	3,440	3,440	-	-	-
P UK circulating coinage	-	-	-	9,300	-1,000	8,300	8,300	-	-	-
Q Sale of shares	-	-	-	-	-	-	-	-	-4,306,702	-4,306,702

£'000

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION (continued)

	Revised Plans										
	Resources					Capital					
	Administration		Programme			Total		Gross		Net	
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	10		
R Assistance to financial institutions, businesses and individuals	-	-	-	68,000,000	-90,750	67,909,250	67,909,250	36,322,916	-	36,322,916	
S Royal Household (Net)	-	-	-	91,604	-	91,604	91,604	3,067	-	3,067	
T UK Asset Resolution Limited (Net)	-	-	-	20,548	-	20,548	20,548	-	-	-	
U Help to Buy schemes	-	-	-	7,496	-11,296	-3,800	-3,800	128,000	-	128,000	
V EU Withdrawal Agreement Financial Settlement	-	-	-	1,362,849	-	1,362,849	1,362,849	-	-250,818	-250,818	
W Reclaim Fund Ltd (Net)	-	-	-	-10,738	-	-10,738	-10,738	148,266	-	148,266	
X National Wealth Fund Limited (Net)	-	-	-	210,000	-	210,000	210,000	1,939,000	-	1,939,000	
Y Pool Reinsurance Company Limited (Net)	-	-	-	-224,651	-	-224,651	-224,651	86,138	-	86,138	
Z Provisions	-	-	-	-111,743	-	-111,743	-111,743	-	-	-	
Total voted AME	-	-	-	69,362,065	-105,206	69,256,859	69,256,859	38,627,387	-4,557,520	34,069,867	
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	
AA Royal Household Pensions	-	-	-	4,300	-	4,300	4,300	-	-	-	
Total non-voted AME	-	-	-	4,300	-	4,300	4,300	-	-	-	
Total AME	-	-	-	69,366,365	-105,206	69,261,159	69,261,159	38,627,387	-4,557,520	34,069,867	
Voted expenditure	417,206	-62,866	354,340	69,377,440	-109,929	69,267,511	69,621,851	39,396,861	-4,557,520	34,839,341	
Non-voted expenditure	-	-	-	21,306	-14,658	6,648	6,648	-	-	-	
Total for Estimate	417,206	-62,866	354,340	69,398,746	-124,587	69,274,159	69,628,499	39,396,861	-4,557,520	34,839,341	

£'000

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	51,507,240	18,121,259	69,628,499
Net Capital Requirement	58,205,662	-23,366,321	34,839,341
Accruals to cash adjustments	-49,272,580	-18,209,799	-67,482,379
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-4,267,714	1,887,113	-2,380,601
Add cash grant-in-aid	4,541,652	-2,148,307	2,393,345
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-51,309,317	-16,700,000	-68,009,317
New provisions and adjustments to previous provisions	-1	-1,251,105	-1,251,106
Departmental Unallocated Provision	-2,500	2,500	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200	-	-200
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	1,765,500	-	1,765,500
Removal of non-voted budget items	-6,648	-	-6,648
<i>Of which:</i>			
Consolidated Fund Standing Services	-6,648	-	-6,648
Other adjustments	-	-	-
Net Cash Requirement	60,433,674	-23,454,861	36,978,813

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

	£'000
	Revised Plans
Gross Administration Costs	417,206
<i>Less:</i>	
Administration DEL Income	-62,866
Net Administration Costs	354,340
Gross Programme Costs	105,849,662
<i>Less:</i>	
Programme DEL Income	-19,381
Programme AME Income	-105,206
Non-budget income	-200,000
Net Programme Costs	105,525,075
Total Net Operating Costs	105,879,415
<i>Of which:</i>	
Resource DEL	367,340
Capital DEL	-
Resource AME	69,261,159
Capital AME	36,450,916
Non-budget	-200,000
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-36,450,916
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200,000
Other adjustments	-
Total Resource Budget	69,628,499
<i>Of which:</i>	
Resource DEL	367,340
Resource AME	69,261,159
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	69,628,499

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Core Treasury	
Sales of Goods and Services	-13,826
B Debt Management Office	
Sales of Goods and Services	-2,040
C Government Internal Audit Agency	
Sales of Goods and Services	-47,000
Total Sales of Goods and Services	-62,866
Total Administration	-62,866
Programme	
A Core Treasury	
Sales of Goods and Services	-4,723
Total Sales of Goods and Services	-4,723
Total Programme	-4,723
Total Voted Resource DEL	-67,589
Voted Resource AME	
Programme	
O Debt Management Office	
Sales of Goods and Services	-2,160
P UK circulating coinage	
Sales of Goods and Services	-1,000
R Assistance to financial institutions, businesses and individuals	
Sales of Goods and Services	2,865
Interest and Dividends	-93,615
U Help to Buy schemes	
Sales of Goods and Services	-11,296
Total Sales of Goods and Services	-11,591
Total Interest and Dividends	-93,615
Total Programme	-105,206
Total Voted Resource AME	-105,206
Total Voted Resource Income	-172,795
Voted Capital AME	
Programme	
Q Sale of shares	
Other Income	-4,306,702
V EU Withdrawal Agreement Financial Settlement	
Repayments	-250,818
Total Other Income	-4,306,702
Total Repayments	-250,818
Total Programme	-4,557,520
Total Voted Capital AME	-4,557,520
Total Voted Capital Income	-4,557,520

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

In addition to income retained by the Department the following income is payable to the Consolidated Fund:
£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-200,000	-200,000	-	-	-200,000	-200,000
Total	-200,000	-200,000	-	-	-200,000	-200,000

DETAILED DESCRIPTION OF CFER SOURCES

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Pool Re insurance premiums	-200,000	-200,000	-	-	-200,000	-200,000
Total	-200,000	-200,000	-	-	-200,000	-200,000

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer: James Bowler

Executive Agency Accounting Officers:

Jessica Pulay	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	National Wealth Fund Limited
Anne Jessop	Royal Mint Advisory Committee on the design of coins etc
Sir Michael Stevens	The Royal Household Sovereign Grant
John Tattersall	United Kingdom Asset Resolution Limited
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 (net)	5,325	-	36,964
E	Office for Budget Responsibility	5,274	-	5,274
F	IUK Investments (net)	-	1	-
G	IUK Investments (net)	-	1	-
H	HM Treasury UK Sovereign SUKUK plc	1	-	-
I	Royal Mint Advisory Committee on the design of coins	1	-	-
K	United Kingdom Government Investments Limited	22,164	-	22,164
L	National Wealth Fund Limited *	72,800	11,800	2,242,643
S	Royal Household	91,604	3,067	86,300
T	UK Asset Resolution (net)	20,548	-	-
W	Reclaim Fund Ltd	-10,738	148,266	-
X	National Wealth Fund Limited *	210,000	1,939,000	-
Y	Pool Reinsurance Company Limited	-224,651	86,138	-
Total		192,328	2,188,273	2,393,345

* In the Main Estimate this line was named UK Infrastructure Bank (net)

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
1. HM Treasury has provided indemnities for the directors of National Wealth Fund, 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 654,500,000
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 £105m. 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
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 £1.9bn) of callable capital.	Unquantifiable up to \$2.4bn (liability subject to US\$ exchange rate)

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

Nature of liability	£'000
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 £1.7bn) of callable capital.	Unquantifiable up to €2.0bn (liability subject to € exchange rate)
12. HM Treasury has a remote contingent liability valued at £31.6bn as of March 2024 in respect of the UK's liability to the European Investment Bank (EIB).	31,600,000
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 to be £15m.	15,000
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 574,000
16. HM Treasury has an agreement with the National Wealth Fund to act as sovereign guarantor for guarantee products issued up to £10bn, capped at £2.5bn in any given year.	Up to 1,090,000
17. Possible crystallisation of market standard warranties in association with the sale of the UKAR Bradford and Bingley and NRAM loan book assets:	
(i) to Cerberus Capital Management L.P (November 2015 announcement) certain fundamental market standard warranties. The maximum potential liability is capped at the value of the sale proceeds of £13.3bn	Up to 13,300,000
(ii) to Barclays (April 2018 announcement) certain fundamental market standard warranties. The maximum potential liability is capped at £5.4bn	Up to 5,400,000
(ii) to Barclays (April 2018 announcement) certain fundamental market standard warranties. The maximum potential liability is capped at £5.4bn	Up to 5,400,000
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 £5.1bn.	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	up to £ 960,000
(i). market standard intermediate warranties, capped at 20% of final sale price, giving a maximum liability of £960m	
(ii). broker commission warranty, capped at 100% of the principal balance of the loans, or £4.8bn	up to 4,800,000
b) The share sale	up to £ 290,000
(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	
c) The share sale - provided by UKAR but create contingent liabilities as they are backed by HM Treasury	
i). other miscellaneous indemnities amounting to an aggregate cap of £290m	up to £ 290,000
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 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
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

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

Nature of liability	£'000
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

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
£			
Budget Cover Transfers			
(Subhead D) From the Ministry of Housing, Communities and Local Government (MHCLG) to Cabinet Office for Local Authority Private Finance Initiatives.	3,000,000		
(Subhead E) From the Attorney General's Office (AGO) to Cabinet Office to cover the pay cost for Special Advisers.	31,000		
(Subhead E) From the Department for Digital, Culture, Media & Sports (DCMS) to Cabinet Office to cover the pay cost for Special Advisers.	33,000		
(Subhead E) From the Department for Energy, Security and Net Zero (DESNZ) to Cabinet Office to cover the pay cost for Special Advisers.	58,000		
(Subhead E) From the Department for Education (DFE) to Cabinet Office to cover the pay cost for Special Advisers.	62,000		
(Subhead E) From the Department for Transport (DFT) to Cabinet Office to cover the pay cost for Special Advisers and Public Appointments Digital Service.	72,000		
(Subhead E) From the Department for Work and Pensions (DWP) to Cabinet Office to cover the pay cost for Special Advisers.	35,000		
(Subhead E) From the Foreign and Commonwealth Development Office (FCDO) to Cabinet Office to cover the pay cost for Special Advisers.	153,000		
(Subhead E) From the HM Treasury (HMT) to Cabinet Office to cover the pay cost for Special Advisers.	554,000		
(Subhead E) From the Ministry of Justice (MOJ) to Cabinet Office to cover the pay cost for Special Advisers.	46,000		
(Subhead D) From the Department for Science, Innovation and Technology (DSIT) to Cabinet Office for Matrix Shared Services Cluster delivery team.	4,955,000		
(Subhead E) From the Department for Business and Trade (DBT) to Cabinet Office for Public Appointments Digital Service.	10,000		
(Subhead D) From the Ministry of Justice (MOJ) to Cabinet Office for contribution to Civil Service Live 2024.	158,000		
(Subhead D) Transfer from the Department of Work and Pensions (DWP) to Cabinet Office for contribution to Civil Service Live 2024.	158,000		
(Subhead D) From HM Revenue and Customs (HMRC) to Cabinet Office for contribution to Civil Service Live 2024.	158,000		

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Subhead D) From the Ministry of Defence (MOD) to Cabinet Office for contribution to Civil Service Live 2024.	188,000		
(Subhead D) From the Home Office (HO) to Cabinet Office for contribution to Civil Service Live 2024.	88,000		
(Subhead D) From the Department for Transport (DFT) to Cabinet Office for contribution to Civil Service Live 2024.	50,000		
(Subhead D) From the Department for Health and Social Care (DHSC) to Cabinet Office for contribution to Civil Service Live 2024.	50,000		
(Subhead D) From the Department for Food and Rural Affairs (DEFRA) to Cabinet Office for contribution to Civil Service Live 2024.	50,000		
(Subhead D) From the Department for Business and Trade (DBT) to Cabinet Office for contribution to Civil Service Live 2024.	50,000		
(Subhead D) From the Foreign and Commonwealth Development Office (FCDO) to Cabinet Office for contribution to Civil Service Live 2024.	16,000		
(Subhead D) From the Department for Education (DFE) to Cabinet Office for contribution to Civil Service Live 2024.	16,000		
(Subhead D) From the Crown Prosecution Service (CPS) to Cabinet Office for contribution to Civil Service Live 2024.	16,000		
(Subhead D) From the Welsh Government (WG) to Cabinet Office for contribution to Civil Service Live 2024.	16,000		
(Subhead D) From the Department for Science, Innovation and Technology (DSIT) to Cabinet Office for contribution to Civil Service Live 2024.	16,000		
(Subhead E) From the HM Treasury (HMT) to Cabinet Office (CO) for costs of the Public Appointments Digital Service.	10,000		
(Subhead E) From the Northern Ireland Office (NIO) to Cabinet Office (CO) for costs of the Public Appointments Digital Service.	3,000		
(Subhead E) From the Department for Science, Innovation and Technology (DSIT) to Cabinet Office for the National Security Risk Assessment in 24/25.	10,000		
(Subhead E) From the Department for Health and Social Care (DHSC) to Cabinet Office to cover the cost of the Infected Blood Inquiry Response Team.	452,000		
(Subhead E) From HM Treasury (HMT) to Cabinet Office to cover the cost of the Infected Blood Inquiry.	2,890,000		
(Subhead E) From the Foreign and Commonwealth Development Office (FCDO) to Cabinet Office for ISF-funded National Security Communications Team.	1,566,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Subhead E) From the Foreign and Commonwealth Development Office (FCDO) to Cabinet Office for APAC project staff.	58,000		
(Subhead E) From the Security and Intelligence Agency (SIA) to Cabinet Office to cover the pay costs of the Oversight Team.	400,000		
(Subhead E) From the Foreign and Commonwealth Development Office (FCDO) to Cabinet Office for Global Monitoring, Evaluation and Learning activity.	50,000		
(Subhead B) From the Foreign and Commonwealth Development Office (FCDO) to Cabinet Office to fund cross-government capability.	6,000		
(Subhead D) From the Foreign and Commonwealth Development Office (FCDO) to Cabinet Office to deliver South Pacific projects.	260,000		
(Subhead D) From the Scottish Government (SG) to Cabinet Office for contribution to Civil Service Live 2024.	16,000		
(Subhead D) From the Land Registry (LR) to Cabinet Office for contribution to Civil Service Live 2024.	16,000		
(Subhead D) From the Office for National Statistics (ONS) to Cabinet Office for contribution to Civil Service Live 2024.	16,000		
(Subhead D) From the Department for Science, Innovation and Technology (DSIT) to Cabinet Office for contribution to the GREAT Campaign.	3,715,000		
(Subhead D) From the Department for Energy, Security and Net Zero (DESNZ) to Cabinet Office for contribution to the GREAT Campaign.	1,964,000		
(Subhead B) From the Ministry of Defence (MOD) to Cabinet Office to increase the capability and scale of IT services for working up to, and at, SECRET	2,508,000		
(Subhead B) From the Foreign and Commonwealth Office (FCDO) to Cabinet Office for UK ISF-funded Government Cyber Security Strategy activity.	2,792,000		
(Subhead E) From the Home Office (HO) to Cabinet Office (CO) for secondment costs.	65,000		
(Subhead B) From the Security and Intelligence Agency (SIA) to Cabinet Office for nuclear security	24,000		
(Subhead D) From the Foreign and Commonwealth Office (FCDO) to Cabinet Office to cover the cost of delivering South Pacific projects.	170,000		
(Subhead D) From the Department for Business and Trade (DBT) to Cabinet Office for contribution to the GREAT Campaign.	7,250,000		
(Subhead E) From Cabinet Office to the Department for Science, Innovation and Technology (DSIT) to Cabinet Office for support for Emergency Alerts.		-2,523,000	
(Subhead E) From Cabinet Office to the Department for Food and Rural Affairs (DEFRA) to Cabinet Office to refund the pay cost for Special Advisers.		-137,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Subhead D) From Cabinet Office to the Department for Energy, Security and Net Zero (DESNZ) to run fraud analytics environment cloud-based services.		-333,000	
(Subhead G) From Cabinet Office to the Ministry of Justice (MOJ) for the Infected Blood Compensation Authority (IBCA) appeals system.		-984,000	
(Subhead E) From Cabinet Office to the Ministry of Defence (MOD) to support the National Shipbuilding Office.		-317,000	
(Subhead E) From Cabinet Office to the Department for Education (DFE) to cover the cost of a key element of Child Poverty Unit activity.		-70,000	
(Subhead E) From Cabinet Office to the Department for Digital, Culture, Media & Sports (DCMS) to cabinet Office for Centre of Excellence for Major Events.		-480,000	
(Subhead E) From Cabinet Office to the Department for Digital, Culture, Media and Sport (DCMS) for the State Opening of Parliament.		-279,000	
(Subhead D) From Cabinet Office to the Department for Digital, Culture, Media & Sports (Visit Britain) for contribution to GREAT Campaign.		-10,016,000	
(Subhead D) From Cabinet Office to the Foreign and Commonwealth Development Office (British Council) for contribution to GREAT Campaign.		-3,575,000	
(Subhead D) From Cabinet Office to the Foreign and Commonwealth Development Office (FCDO) for contribution to GREAT Campaign.		-958,000	
(Subhead D) From Cabinet Office to the Department for Food and Rural Affairs (DEFRA) for contribution to GREAT Campaign.		-1,131,000	
(Subhead B) From Cabinet Office to the Department for Work and Pensions (DWP) for the Government Security Academy pilot.		-632,000	
(Subhead E) From Cabinet Office to the Ministry of Justice (MOJ) to fund Veterans in Custody Managers.		-50,000	
(Subhead B) From Cabinet Office to Foreign and Commonwealth Development Office (FCDO) for the return of ISF INDEX funding.		-344,000	
(Subhead B) From Cabinet Office to the Security and Intelligence Agency (SIA) for Government Cyber Coordination Centre resource.		-1,557,000	
(Subhead D) From Cabinet Office to the Department for Business and Trade (DBT) for contribution to the GREAT Campaign - international marketing.		-9,151,000	
(Subhead D) From Cabinet Office to the Department for Business and Trade (DBT) for contribution to the GREAT Campaign - domestic marketing.		-5,677,000	
Cash Management Adjustments			
(Subhead D) Cash Management Scheme penalty.		-198,000	
Machinery of Government (MoG) Changes			

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Subhead E) Transfer of responsibilities for the Office for Veterans Affairs from Cabinet Office to the Ministry of Defence (MOD).		-18,987,000	
(Subhead B) Transfer of responsibilities for Government Car Service from the Department for Transport (DFT) to Cabinet Office.	1,632,000		
(Subhead B) Transfer of responsibilities for Government Car Service from the Department for Transport (DFT) to Cabinet Office - IFRS16	97,000		
(Subhead B) Transfer of responsibilities for Government Car Service from the Department for Transport (DFT) to Cabinet Office - depreciation.	741,000		
(Subhead B) Transfer of responsibilities for Government Car Service from the Department for Transport (DFT) to Cabinet Office - IFRS16 depreciation.	298,000		
(Subhead D) Transfer of responsibilities for Digital from Cabinet Office to the Department for Science, Innovation and Technology (DSIT).		-175,606,000	
(Subhead E) Transfer of responsibilities for Digital from Cabinet Office to the Department for Science, Innovation and Technology (DSIT).		-3,715,000	
(Subhead D) Transfer of responsibilities for Digital from Cabinet Office to the Department for Science, Innovation and Technology (DSIT)- IFRS16.		-16,000	
(Subhead E) Transfer of responsibilities for Europe Team from the Foreign and Commonwealth Development Office (FCDO) to Cabinet Office.	5,475,000		
Other Changes			
(Subhead D) Programme to CDEL switch.		-5,000,000	
(Subhead D) Cabinet Office admin IFRS16 depreciation.	4,840,000		
(Subhead D) Cabinet Office programme IFRS16 depreciation.	11,944,000		
(Subhead G) EHRC admin IFRS16 depreciation.	363,000		
(Subhead F) GPA admin IFRS16 depreciation.	40,000,000		
(Subhead G) IBCA admin IFRS16 depreciation.	45,000		
(Subhead D) Cabinet Office admin depreciation.	3,000,000		
(Subhead F) GPA Admin depreciation.	65,000,000		
(Subhead G) IBCA admin depreciation.	500,000		
(Subhead D) Cabinet office programme depreciation.	20,290,000		
(Subhead D) SR25 IFRS16 Settlement.	48,385,000		
(Subhead D) SR25 RDEL Settlement.		-40,894,000	
Total change in Resource DEL (voted)	236,890,000	-282,630,000	-45,740,000
AME Expenditure Changes			
(Subhead F) GPA dilapidations and property impairment.	50,000,000		
(Subhead D) Cabinet office dilapidations and property impairment.	500,000		
(Subhead D) MEP pensions.	3,200,000		
(Subhead G) EHRC legal provision.	5,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Subhead G) IBCA future payments provision.	14,700,000,000		
Total change in Resource AME (voted)	14,753,705,000		14,753,705,000
Budget Cover Transfers (BCTs)			
(Subhead B) From the Security and Intelligence Agency (SIA) to Cabinet Office to develop cross government search functions.	2,000,000		
(Subhead B) From the Ministry of Defence (MOD) to Cabinet Office to increase the capability and scale of IT services for working up to, and at, SECRET	3,960,000		
(Subhead B) From HM Treasury (HMT) to Cabinet Office to increase the capability and scale of IT services for working up to, and at, SECRET (ROSA).	175,000		
(Subhead F) 55 Whitehall ramp contribution	300,000		
(Subhead D) From Cabinet Office to the Department for Food and Rural Affairs (DEFRA) for Healthy and Sustainable Diets project.		-72,000	
(Subhead D) From Cabinet Office to the Department for Science, Innovation and Technology (DSIT) for Healthy and Sustainable Diets project.		-1,680,000	
(Subhead D) From Cabinet Office to the Ministry of Justice (MOJ) to tackle drugs misuse in prisons.		-230,000	
(Subhead D) From Cabinet Office to the Scottish Government (SG) to fund the evaluation of local pathfinders to reduce child poverty.		-114,000	
(Subhead D) From Cabinet Office to the Home Office (HO) for the Machine Learning Work project.		-122,000	
(Subhead G) From Cabinet Office to the Ministry of Justice (MOJ) for the Infected Blood Compensation Authority (IBCA) appeals system.		-1,115,000	
Machinery of Government (MoG) Changes			
(Subhead E) Transfer of responsibilities for the Office for Veterans Affairs from Cabinet Office to the Ministry of Defence (MOD).		-8,000,000	
(Subhead E) Transfer of responsibilities for Digital from Cabinet Office to the Department for Science, Innovation and Technology (DSIT).		-8,000,000	
(Subhead B) Transfer of responsibilities for Government Car Service from the Department for Transport (DFT) to Cabinet Office.	967,000		
(Subhead D) Transfer of responsibilities for Digital from Cabinet Office to the Department for Science, Innovation and Technology (DSIT).		-51,260,000	
Other Changes			
(Subhead D) Programme to CDEL switch.	5,000,000		
(Subhead D) SR25 CDEL settlement.		5,300,000	
Reserve Claims			
(Subhead F) GPA CDEL.	20,000,000		
Total change in Capital DEL (voted)	32,402,000	-65,293,000	-32,891,000
AME Expenditure Changes			
(Subhead H) EHRC CAME.	5,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Subhead H) IBCA Compensation CAME.	272,000,000		
Total change in Capital AME (voted)	272,005,000		272,005,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.	47,266,000		
Total change in Net Cash Requirement	47,266,000		47,266,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource † † † † † † † † † † † † † † † †	-45,740,000	-	-45,740,000	
Capital † † † † † † † † † † † † † † † †	-32,891,000	-	-32,891,000	
Annually Managed Expenditure				
Resource	14,753,705,000	-	14,753,705,000	
Capital † † † † † † † † † † † † † † † †	272,005,000	-	272,005,000	
Total Net Budget				
Resource	14,707,965,000	-	14,707,965,000	
Capital	239,114,000	-	239,114,000	
Non-Budget Expenditure	-			
Net Cash Requirement † † † † † † † † † † † † † † † †	47,266,000			

Supplementary 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.

† Policy responsibility for the Government Digital Service, the Central Digital and Data Office, and the Incubator for Artificial Intelligence was transferred from the Cabinet Office on 24 July 2024 to the Department for Science, Innovation and Technology. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Departmental Expenditure Limit - Resource (voted) is decreased by £179,337,000;
- (b) Departmental Expenditure Limit - Capital (voted) is decreased by £59,260,000; and
- (c) the net cash requirement is decreased by £238,597,000.

†† Responsibility for the Office of Veteran's Affairs was transferred from the Cabinet Office to the Ministry of Defence on 24 July 2024. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- a) Resource DEL equivalent is decreased by £18,987,000
- b) Capital DEL equivalent is decreased by £8,000,000 and
- c) the net cash requirement is decreased by £26,987,000.

PART I: EXPENDITURE AND AMBIT (continued)

††† Policy responsibility for the Government Car Service transferred from the Department for Transport on 24 July 2024. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Departmental Expenditure Limit - Resource is increased by £ 2,768,000;
- (b) Departmental Expenditure Limit - Capital is increased by £ 967,000; and
- (c) the net cash requirement is increased by £ 2,696,000.

†††† Responsibility for the Europe team was transferred from the Foreign, Commonwealth and Development Office on 24 July 2024. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- a) Resource DEL is increased by £ 5,475,000 and
- b) the net cash requirement is increased by £5,475,000.

††††† £ 272,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £ 272,000,000 capital AME spending, supporting the service provided for under section H of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2025.

PART II: CHANGES PROPOSED

	Net Resources											Net Capital		
	Present			Changes			Revised			Present	Changes	Revised		
	Admin	Prog	2	Admin	3	4	Admin	5	6				7	8
	1	2	3	4	5	6								
Departmental Expenditure Limit (DEL)														
Voted expenditure														
A Seize the opportunities of Brexit, through creating the world's most effective border to increase UK prosperity and enhance security	-	6,794	-	-726	-	6,068								
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.	31,611	18,222	3,254	-3,677	34,865	14,545			18,805	7,245	26,050			
C Advance equality of opportunity across the UK.	10,504	5,112	1,130	-555	11,634	4,557			-	-	-			
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.	298,643	212,053	-131,974	-68,172	166,669	143,881			62,169	-45,438	16,731			
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities	104,378	159,790	17,219	-27,085	121,597	132,705			25,282	-18,983	6,299			
F Executive Agency - Government Property Agency	68,568	-	162,768	-	231,336	-			261,046	25,600	286,646			
G Arm's Length Bodies (NET)	40,408	5,300	1,689	389	42,097	5,689			27,950	-1,315	26,635			
Total voted DEL	554,112	407,271	54,086	-99,826	608,198	307,445			395,252	-32,891	362,361			
Total DEL			54,086	-99,826						-32,891				
Annually Managed Expenditure (AME)														
Voted expenditure														
H Cabinet Office AME	-	300	-	14,703,705	-	14,704,005			-	272,005	272,005			
I Executive Agency - Government Property Agency - AME	-	216,000	-	50,000	-	266,000			30,000	-	30,000			
Total voted AME	-	216,300	-	14,753,705	-	14,970,005			30,000	272,005	302,005			
Total AME			-	14,753,705						272,005				
Voted expenditure			54,086	14,653,879						239,114				
Non-voted expenditure														
Total for Estimate			54,086	14,653,879						239,114				

PART II: CHANGES PROPOSED (continued)

	£'000	
Present Plans	Changes	Revised Plans
1,726,835	47,266	1,774,101
Net Cash Requirement		

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										
	Resources					Capital					
	Administration		Programme			Total		Income		Net	
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Gross	Net	
1	2	3	4	5	6	7	8	9	10		
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Seize the opportunities of Brexit, through creating the world's most effective border to increase UK prosperity and enhance security	-	-	-	6,068	-	6,068	-	-	-	-	
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.	43,860	-8,995	34,865	131,121	-116,576	14,545	26,050	-	-	26,050	
C Advance equality of opportunity across the UK.	11,634	-	11,634	4,557	-	4,557	-	-	-	-	
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.	710,879	-544,210	166,669	174,359	-30,478	143,881	16,731	-	-	16,731	
E Support the design and implementation of HM Government's policies and the Prime Minister's	152,339	-30,742	121,597	132,973	-268	132,705	6,299	-	-	6,299	
F Executive Agency - Government Property Agency	978,122	-746,786	231,336	-	-	-	286,646	-	-	286,646	
G Arm's Length Bodies (NET)	42,097	-	42,097	5,689	-	5,689	26,635	-	-	26,635	
Total voted DEL	1,938,931	-1,330,733	608,198	454,767	-147,322	307,445	362,361	-	-	362,361	
Total DEL	1,938,931	-1,330,733	608,198	454,767	-147,322	307,445	362,361	-	-	362,361	

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION (continued)

	Revised Plans										£'000	
	Resources					Capital						
	Administration		Programme			Total		Capital				
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross		Income
1	2	3	4	5	6	7	8	9	10			
Annually Managed Expenditure (AME)												
Voted expenditure												
H Cabinet Office AME	-	-	-	14,704,005	-	14,704,005	-	-	-	272,005	-	272,005
I Executive Agency - Government Property Agency - AME	-	-	-	266,000	-	266,000	-	-	-	30,000	-	30,000
Total voted AME	-	-	-	14,970,005	-	14,970,005	-	-	-	302,005	-	302,005
Total AME	-	-	-	14,970,005	-	14,970,005	-	-	-	302,005	-	302,005
Voted expenditure	1,938,931	-1,330,733	608,198	15,424,772	-147,322	15,277,450	15,885,648	664,366	-	664,366	-	664,366
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Total for Estimate	1,938,931	-1,330,733	608,198	15,424,772	-147,322	15,277,450	15,885,648	664,366	-	664,366	-	664,366

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	1,177,683	14,707,965	15,885,648
Net Capital Requirement	425,252	239,114	664,366
Accruals to cash adjustments	123,900	-14,899,813	-14,775,913
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-75,958	-14,970,773	-15,046,731
Add cash grant-in-aid	75,958	270,773	346,731
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-276,100	-196,613	-472,713
New provisions and adjustments to previous provisions	-20,000	-3,200	-23,200
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	60,000	-	60,000
Increase (-) / Decrease (+) in creditors	360,000	-	360,000
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,726,835	47,266	1,774,101

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

	£'000
	Revised Plans
Gross Administration Costs	1,938,931
<i>Less:</i>	
Administration DEL Income	-1,330,733
Net Administration Costs	608,198
Gross Programme Costs	15,696,204
<i>Less:</i>	
Programme DEL Income	-147,322
Programme AME Income	-
Non-budget income	-74,239
Net Programme Costs	15,474,643
Total Net Operating Costs	16,082,841
<i>Of which:</i>	
Resource DEL	915,643
Capital DEL	-568
Resource AME	14,970,005
Capital AME	272,000
Non-budget	-74,239
<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	-271,432
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	74,239
Other adjustments	-
Total Resource Budget	15,885,648
<i>Of which:</i>	
Resource DEL	915,643
Resource AME	14,970,005
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	15,885,648

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
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	-5,509
Other Income	-3,486
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.	
Sales of Goods and Services	-264,814
Other Income	-279,396
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities	
Sales of Goods and Services	-11,083
Other Income	-19,659
F Executive Agency - Government Property Agency	
Sales of Goods and Services	-13,803
Other Income	-732,983
Total Sales of Goods and Services	-295,209
Total Other Income	-1,035,524
Total Administration	-1,330,733
Programme	
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	-116,576
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.	
Sales of Goods and Services	-26,955
Other Income	-3,523
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities	
Sales of Goods and Services	-49
Other Income	-219
Total Sales of Goods and Services	-143,580
Total Other Income	-3,742
Total Programme	-147,322
Total Voted Resource DEL	-1,478,055
Total Voted Resource Income	-1,478,055

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-74,239	-74,239	-74,239	-74,239
Total	-	-	-74,239	-74,239	-74,239	-74,239

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Disposal of UK Cloud Assets	-	-	-3000	-3000	-3000	-3000
Recoveries from Crown Commercial Service	-	-	-71,000	-71,000	-71,000	-71,000
Miscellaneous receipts	-	-	-239	-239	-239	-239
Total	-	-	-74,239	-74,239	-74,239	-74,239

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer: Catherine 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
Kate Owen Chief Executive of the Civil Service Commission
John Kirkpatrick Chief Executive of the Equality and Human Rights Commission
David Foley Chief Executive, IBCA

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	2,953	-	2,953
G	Commission for Equality and Human Rights (ALB) (NET)	18,815	300	19,425
G	Infected Blood Compensation Authority	25,841	26,335	324,176
G	The Registrar of Consultant Lobbyists	177	-	177
H	Commission for Equality and Human Rights (ALB) (NET)	305	5	-
H	Infected Blood Compensation Authority	14,700,000	272,000	-
Total		14,748,091	298,640	346,731

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
<p>1. 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
<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

PART III: NOTE K - CONTINGENT LIABILITIES (continued)

Nature of liability	£'000
<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
<p>9. Legal privilege: The GPA is currently engaged in litigation activity as the defendant. This may result in costs or damages being ordered against the GPA. The GPA has not disclosed all of the information that is ordinarily required under IAS 37 on the grounds that it may be prejudicial to legal privilege and the outcome of the litigation.</p>	Unquantifiable

Scotland Office and Office of the Advocate General

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Neutral Changes			
i. (Section A) - Budget switch from administration cash to non-cash to cover increase in 2024-25 external audit fees.	23,000	-23,000	
Other Changes			
ii. (Section A) Increase in Administration budget to cover cross government costs.	642,000		
Reserve Claims			
iii. (Section A) Increase in depreciation due to increase in asset base.	12,000		
Total change in Resource DEL (voted)	677,000	-23,000	654,000
Other Changes			
iv. (Section C) - Increase in funding to the Grant Payable to the Scottish Consolidated Fund.	2,497,662,000		
Total change in Non-Budget Expenditure	2,497,662,000		2,497,662,000
v. Revisions to the Net Cash Requirement to reflect changes to resources as set out above.	2,498,281,000		
Total change in Net Cash Requirement	2,498,281,000		2,498,281,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	654,000	-	654,000	
Capital	-	-	-	
Annually Managed Expenditure				
Resource	-	-	-	
Capital	-	-	-	
Total Net Budget				
Resource	654,000	-	654,000	
Capital	-	-	-	
Non-Budget Expenditure	2,497,662,000			
Net Cash Requirement	2,498,281,000			

Supplementary 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.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Changes			Revised		
	Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A Scotland Office and Office of The Advocate General	13,164	-	654	-	13,818	-	50	-	50
Total voted DEL	13,164	-	654	-	13,818	-	50	-	50
Total DEL			654	-					
Non-Budget Expenditure (NBE)									
Voted expenditure									
C Grant Payable to The Scottish Consolidated Fund	-	27,954,958	-	2,497,662	-	30,452,620	-	-	-
Total voted NBE	-	27,954,958	-	2,497,662	-	30,452,620	-	-	-
Total NBE			-	2,497,662					
Voted expenditure			654	2,497,662					
Non-voted expenditure			-	-					
Total for Estimate			654	2,497,662					

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	48,273,551	2,498,281	50,771,832

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										£'000			
	Administration					Resources						Capital		
	Income		Gross		Net		Income		Gross			Net		
	1	2	3	4	5	6	7	8	9	10				
Departmental Expenditure Limit (DEL)														
Voted expenditure														
A Scotland Office and Office of The Advocate General	19,343	-5,525	13,818	-	-	-					13,818	50	-	50
B Boundary Commission For Scotland	-	-	-	413	-	413					413	-	-	-
Total voted DEL	19,343	-5,525	13,818	413	-	413					14,231	50	-	50
Total DEL	19,343	-5,525	13,818	413	-	413					14,231	50	-	50
Non-Budget Expenditure (NBE)														
Voted expenditure														
C Grant Payable to The Scottish Consolidated Fund	-	-	-	30,452,620	-	30,452,620					30,452,620	-	-	-
D Payover of Scottish Rate of Income Tax to Scottish Consolidated Fund	-	-	-	20,305,182	-	20,305,182					20,305,182	-	-	-
Total voted NBE	-	-	-	50,757,802	-	50,757,802					50,757,802	-	-	-
Total NBE	-	-	-	50,757,802	-	50,757,802					50,757,802	-	-	-
Voted expenditure	19,343	-5,525	13,818	50,758,215	-	50,758,215					50,772,033	50	-	50
Non-voted expenditure	-	-	-	-	-	-					-	-	-	-
Total for Estimate	19,343	-5,525	13,818	50,758,215	-	50,758,215					50,772,033	50	-	50

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	48,273,717	2,498,316	50,772,033
Net Capital Requirement	50	-	50
Accruals to cash adjustments	-216	-35	-251
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-593	-12	-605
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-56	-23	-79
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	433	-	433
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	48,273,551	2,498,281	50,771,832

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

	£'000
	Revised Plans
Gross Administration Costs	19,343
<i>Less:</i>	
Administration DEL Income	-5,525
Net Administration Costs	13,818
Gross Programme Costs	50,758,215
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	50,758,215
Total Net Operating Costs	50,772,033
<i>Of which:</i>	
Resource DEL	14,231
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	50,757,802
<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	-50,757,802
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	14,231
<i>Of which:</i>	
Resource DEL	14,231
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	50,757,802
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	50,772,033

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Scotland Office and Office of The Advocate General	
Sales of Goods and Services	-5,525
Total Sales of Goods and Services	-5,525
Total Administration	-5,525
Total Voted Resource DEL	-5,525
Total Voted Resource Income	-5,525

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Laurence Rockey

Wales Office

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
£			
Budget Cover Transfers			
i. (Section A) - Budget transfer (admin costs) from the Department for Business and Trade for support to the Tata Steel / Port Talbot Transition Board.	350,000		
Budget Neutral Changes			
ii. (Section A) - Budget switch from administration cash to non-cash to cover 2024-25 external audit fees.	53,000	-53,000	
Total change in Resource DEL (voted)	403,000	-53,000	350,000
AME Expenditure Changes			
iii. (Section B) - Budget cover for potential impairments of office based assets.	20,000		
Total change in Resource AME (voted)	20,000		20,000
Other Changes			
iv. (Section C) - Increase in funding to the Grant Payable to the Welsh Consolidated Fund.	444,647,000		
Total change in Non-Budget Expenditure	444,647,000		444,647,000
v. Revisions to the Net Cash Requirement reflect changes to resources as set out above plus other non-budget adjustments to cash.	444,944,000		
Total change in Net Cash Requirement	444,944,000		444,944,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	350,000	-	350,000	
Capital	-	-	-	
Annually Managed Expenditure				
Resource	20,000	-	20,000	
Capital	-	-	-	
Total Net Budget				
Resource	370,000	-	370,000	
Capital	-	-	-	
Non-Budget Expenditure	444,647,000			
Net Cash Requirement	444,944,000			

Supplementary 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.

Annually Managed Expenditure:

Expenditure arising from:

* AME cover for impairments.

Non-Budget Expenditure:

Expenditure arising from:

Payments of a grant to the Welsh Consolidated Fund.

Wales Office will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Changes			Revised		
	Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A Wales Office	5,761	61	350	-	6,111	61	30	-	30
Total voted DEL	5,761	61	350	-	6,111	61	30	-	30
Total DEL			350	-					
Annually Managed Expenditure (AME)									
Voted expenditure									
B Provisions and impairments	-	-	-	20	-	20	-	-	-
Total voted AME	-	-	-	20	-	20	-	-	-
Total AME			-	20					
Non-Budget Expenditure (NBE)									
Voted expenditure									
C Grant Payable to the Welsh Consolidated Fund	-	19,322,029	-	444,647	-	19,766,676	-	-	-
Total voted NBE	-	19,322,029	-	444,647	-	19,766,676	-	-	-
Total NBE			-	444,647					
Voted expenditure			350	444,667					
Non-voted expenditure			-	-					
Total for Estimate			350	444,667					

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	22,818,920	444,944	23,263,864

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans									
	Administration			Resources			Programme		Capital	
	Income		Net	Gross		Income	Net	Income		Net
	1	2	3	4	5	6	7	8	9	10
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Wales Office	6,111	-	6,111	61	-	61	6,172	30	-	30
Total voted DEL	6,111	-	6,111	61	-	61	6,172	30	-	30
Total DEL	6,111	-	6,111	61	-	61	6,172	30	-	30
Annually Managed Expenditure (AME)										
Voted expenditure										
B Provisions and impairments	-	-	-	20	-	20	20	-	-	-
Total voted AME	-	-	-	20	-	20	20	-	-	-
Total AME	-	-	-	20	-	20	20	-	-	-
Non-Budget Expenditure (NBE)										
Voted expenditure										
C Grant Payable to the Welsh Consolidated Fund	-	-	-	19,766,676	-	19,766,676	19,766,676	-	-	-
D Payover of Welsh Rates of Income Tax to Welsh Consolidated Fund	-	-	-	3,491,131	-	3,491,131	3,491,131	-	-	-
Total voted NBE	-	-	-	23,257,807	-	23,257,807	23,257,807	-	-	-
Total NBE	-	-	-	23,257,807	-	23,257,807	23,257,807	-	-	-
Voted expenditure	6,111	-	6,111	23,257,888	-	23,257,888	23,263,999	30	-	30
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-
Total for Estimate	6,111	-	6,111	23,257,888	-	23,257,888	23,263,999	30	-	30

£'000

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	22,818,982	445,017	23,263,999
Net Capital Requirement	30	-	30
Accruals to cash adjustments	-92	-73	-165
<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	-20	-427
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-53	-53
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	315	-	315
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	22,818,920	444,944	23,263,864

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

	£'000
	Revised Plans
Gross Administration Costs	6,111
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	6,111
Gross Programme Costs	23,257,888
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-51,000
Net Programme Costs	23,206,888
Total Net Operating Costs	23,212,999
<i>Of which:</i>	
Resource DEL	6,172
Capital DEL	-
Resource AME	20
Capital AME	-
Non-budget	23,206,807
<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	-23,257,807
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	51,000
Other adjustments	-
Total Resource Budget	6,192
<i>Of which:</i>	
Resource DEL	6,172
Resource AME	20
<i>Adjustments to include:</i>	
Grants to devolved administrations	23,257,807
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	23,263,999

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

No departmental income is expected in 2024-25.

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

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

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-51,000	-51,000	-	-	-51,000	-51,000
Total	-51,000	-51,000	-	-	-51,000	-51,000

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Receipts surrendered from the Welsh Consolidated Fund and Welsh Government under the Government of Wales Act 2006.	-51,000	-51,000	-	-	-51,000	-51,000
Total	-51,000	-51,000	-	-	-51,000	-51,000

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer: Glynne Jones

Northern Ireland Office

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
Account NI BCT		-18,000	
Public appointments 24/25 licencing costs		-3,000	
Budget Regime Changes			
Omagh Repaint		-70,000	
EONI Repaint		-216,000	
ICRIR Surrender		-1,058,000	
Omagh Surrender		-1,003,000	
Other Changes			
ICRIR	1,425,000		
Omagh Inquiry	2,300,000		
CSO Extradition	450,000		
CSO Professional Fees	450,000		
Finucane Inquiry	310,000		
IFI		-1,000,000	
Closed material proceedings		-300,000	
Reserve Claims			
ICRIR Depreciation	75,000		
Admin Reserve Claim for legal case	600,000		
Depreciation Adjustment	1,363,000		
Total change in Resource DEL (voted)	6,973,000	-3,668,000	3,305,000
Budget Regime Changes			
General Election Fund Surrender		-840,000	
Total change in Resource DEL (non-voted)		-840,000	-840,000
AME Expenditure Changes			
AME Legal and Other Provisions	1,000,000		
Total change in Resource AME (voted)	1,000,000		1,000,000
Budget Cover Transfers (BCTs)			
ICRIR Account NI BCT		-36,000	
Budget Regime Changes			
Omagh Repaint	70,000		
EONI Repaint	216,000		
Other Changes			
Closed material proceedings	300,000		
ICRIR	6,281,000		
Reserve Claims			
ICRIR CDEL Lease London HQ	3,725,000		
Total change in Capital DEL (voted)	10,592,000	-36,000	10,556,000

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
AME Expenditure Changes			
ICRIR C-AME Dilapidation	1,425,000		
Core NIO Dilapidation C-AME	170,000		
Total change in Capital AME (voted)	1,595,000		1,595,000
Other Changes			
Increase in the grant to the Northern Ireland Consolidated Fund	1,447,284,000		
Total change in Non-Budget Expenditure	1,447,284,000		1,447,284,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above	1,460,801,000		
Total change in Net Cash Requirement	1,460,801,000		1,460,801,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total
£			
Departmental Expenditure Limit			
Resource	3,305,000	-840,000	2,465,000
Capital	10,556,000	-	10,556,000
Annually Managed Expenditure			
Resource	1,000,000	-	1,000,000
Capital	1,595,000	-	1,595,000
Total Net Budget			
Resource	4,305,000	-840,000	3,465,000
Capital	12,151,000	-	12,151,000
Non-Budget Expenditure	1,447,284,000		
Net Cash Requirement	1,460,801,000		

Supplementary 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.

Annually Managed Expenditure:Expenditure arising from:

Provisions.

PART I: EXPENDITURE AND AMBIT**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.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A Northern Ireland Office	20,222	13,681	2,785	78	23,007	13,759	430	586	1,016
E Independent Commission for Reconciliation and Information Recovery DEL (net)	-	11,065	-	442	-	11,507	1,625	9,970	11,595
Total voted DEL	20,222	24,746	2,785	520	23,007	25,266	2,055	10,556	12,611
Non-voted expenditure									
F EONI CEO & Funding of Elections	-	7,775	-	-840	-	6,935	-	-	-
Total non-voted DEL	-	7,775	-	-840	-	6,935	-	-	-
Total DEL	20,222	32,521	2,785	-840	23,007	32,201	2,055	10,556	12,611
Annually Managed Expenditure (AME)									
Voted expenditure									
G Northern Ireland Office	-	1	-	1,000	-	1,001	-	170	170
H Independent Commission for Reconciliation and Information Recovery AME (net)	-	6,200	-	-	-	6,200	-	1,425	1,425
Total voted AME	-	6,201	-	1,000	-	7,201	-	1,595	1,595
Total AME	-	6,201	-	1,000	-	7,201	-	1,595	1,595
Non-Budget Expenditure (NBE)									
Voted expenditure									
I Grant Payable to The Northern Ireland Consolidated Fund	-	23,933,312	-	1,447,284	-	25,380,596	-	-	-
Total voted NBE	-	23,933,312	-	1,447,284	-	25,380,596	-	-	-
Total NBE	-	23,933,312	-	1,447,284	-	25,380,596	-	-	-
Voted expenditure									
Non-voted expenditure									
Total for Estimate	20,222	56,454	2,785	1,448,804	-	57,459	2,055	12,151	14,206
Net Cash Requirement	24,090,203	1,460,801	25,551,004						

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										
	Resources						Total		Capital		£'000
	Administration			Programme			Net	Net	Income	Net	
	Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10		
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Northern Ireland Office	29,757	-6,750	23,007	14,159	-400	13,759	36,766	1,016	-	1,016	
B NI Human Rights Commission (net)	-	-	-	1,832	-	1,832	1,832	-	-	-	
C Parades Commission (net)	-	-	-	771	-	771	771	-	-	-	
D Independent Reporting Commission (net)	-	-	-	418	-	418	418	-	-	-	
E Independent Commission for Reconciliation and Information Recovery DEL (net)	-	-	-	11,507	-	11,507	11,507	11,595	-	11,595	
Total voted DEL	29,757	-6,750	23,007	28,687	-400	28,287	51,294	12,611	-	12,611	
Non-voted expenditure											
F EONI CEO & Funding of Elections	-	-	-	6,935	-	6,935	6,935	-	-	-	
Total non-voted DEL	-	-	-	6,935	-	6,935	6,935	-	-	-	
Total DEL	29,757	-6,750	23,007	35,622	-400	35,222	58,229	12,611	-	12,611	
Annually Managed Expenditure (AME)											
Voted expenditure											
G Northern Ireland Office	-	-	-	1,001	-	1,001	1,001	170	-	170	
H Independent Commission for Reconciliation and Information Recovery AME (net)	-	-	-	6,200	-	6,200	6,200	1,425	-	1,425	
Total voted AME	-	-	-	7,201	-	7,201	7,201	1,595	-	1,595	
Total AME	-	-	-	7,201	-	7,201	7,201	1,595	-	1,595	
Non-Budget Expenditure (NBE)											
Voted expenditure											
I Grant Payable to The Northern Ireland Consolidated	-	-	-	25,380,596	-	25,380,596	25,380,596	-	-	-	
Total voted NBE	-	-	-	25,380,596	-	25,380,596	25,380,596	-	-	-	
Total NBE	-	-	-	25,380,596	-	25,380,596	25,380,596	-	-	-	
Voted expenditure	29,757	-6,750	23,007	25,416,484	-400	25,416,084	25,439,091	14,206	-	14,206	
Non-voted expenditure	-	-	-	6,935	-	6,935	6,935	-	-	-	
Total for Estimate	29,757	-6,750	23,007	25,423,419	-400	25,423,019	25,446,026	14,206	-	14,206	

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	23,995,277	1,450,749	25,446,026
Net Capital Requirement	2,055	12,151	14,206
Accruals to cash adjustments	100,646	-2,939	97,707
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-21,911	-11,837	-33,748
Add cash grant-in-aid	21,146	11,431	32,577
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,037	-1,363	-4,400
New provisions and adjustments to previous provisions	-1	-1,170	-1,171
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	104,449	-	104,449
Removal of non-voted budget items	-7,775	840	-6,935
<i>Of which:</i>			
Consolidated Fund Standing Services	-7,775	840	-6,935
Other adjustments	-	-	-
Net Cash Requirement	24,090,203	1,460,801	25,551,004

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

	£'000
	Revised Plans
Gross Administration Costs	29,757
<i>Less:</i>	
Administration DEL Income	-6,750
Net Administration Costs	23,007
Gross Programme Costs	25,423,419
<i>Less:</i>	
Programme DEL Income	-400
Programme AME Income	-
Non-budget income	-
Net Programme Costs	25,423,019
Total Net Operating Costs	25,446,026
<i>Of which:</i>	
Resource DEL	58,229
Capital DEL	-
Resource AME	7,201
Capital AME	-
Non-budget	25,380,596
<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	-25,380,596
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	65,430
<i>Of which:</i>	
Resource DEL	58,229
Resource AME	7,201
<i>Adjustments to include:</i>	
Grants to devolved administrations	25,380,596
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	25,446,026

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Northern Ireland Office	
Sales of Goods and Services	-6,750
Total Sales of Goods and Services	-6,750
Total Administration	-6,750
Programme	
A Northern Ireland Office	
Sales of Goods and Services	-400
Total Sales of Goods and Services	-400
Total Programme	-400
Total Voted Resource DEL	-7,150
Total Voted Resource Income	-7,150

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Julie Harrison

ALB Accounting Officers:

David Russell

Ralph Roche

Alex Midgley

Louise Warde-Hunter

Northern Ireland Human Rights Commission

Parades Commission for Northern Ireland

Independent Reporting Commission

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)	11,507	11,595	29,556
H	Independent Commission for Reconciliation and Information Recovery (AME)	6,200	1,425	-
Total		20,728	13,020	32,577

National Savings and Investments

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
£			
Other Changes			
A. Funding in support of the of the Business Transformation Programme.	54,174,000		54,174,000
Total change in Resource DEL (voted)	54,174,000		54,174,000
AME Expenditure Changes			
A. To recognise a provision	60,000,000		60,000,000
Total change in Resource AME (voted)	60,000,000		60,000,000
Other Changes			
A. Additional funding for project implementation costs.	29,230,000		29,230,000
A. IFRS 16 Leases	5,010,000		5,010,000
Total change in Capital DEL (voted)	34,240,000		34,240,000
Increase in cash required to cover changes in working capital and relevant components of the above transactions	88,414,000		88,414,000
Total change in Net Cash Requirement	88,414,000		88,414,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	54,174,000	-	54,174,000	
Capital	34,240,000	-	34,240,000	
Annually Managed Expenditure				
Resource	60,000,000	-	60,000,000	
Capital	-	-	-	
Total Net Budget				
Resource	114,174,000	-	114,174,000	
Capital	34,240,000	-	34,240,000	
Non-Budget Expenditure	-			
Net Cash Requirement	88,414,000			

Supplementary 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 II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A Administration	247,672	-	54,174	-	301,846	-	10,560	34,240	44,800
Total voted DEL	247,672	-	54,174	-	301,846	-	10,560	34,240	44,800
Total DEL			54,174	-				34,240	
Annually Managed Expenditure (AME)									
Voted expenditure									
B Administration	-	700	-	60,000	-	60,700	-	-	-
Total voted AME	-	700	-	60,000	-	60,700	-	-	-
Total AME			-	60,000				-	
Voted expenditure			54,174	60,000				34,240	
Non-voted expenditure			-	-				-	
Total for Estimate			54,174	60,000				34,240	

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	254,936	88,414	343,350

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans									
	Resources					Capital				
	Administration		Programme			Total		Capital		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	10	
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Administration	381,846	-80,000	301,846	-	-	-	44,800	-	-	44,800
Total voted DEL	381,846	-80,000	301,846	-	-	-	44,800	-	-	44,800
Total DEL	381,846	-80,000	301,846	-	-	-	44,800	-	-	44,800
Annually Managed Expenditure (AME)										
Voted expenditure										
B Administration	-	-	-	60,700	-	60,700	-	-	-	-
Total voted AME	-	-	-	60,700	-	60,700	-	-	-	-
Total AME	-	-	-	60,700	-	60,700	-	-	-	-
Voted expenditure	381,846	-80,000	301,846	60,700	-	60,700	44,800	-	-	44,800
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-
Total for Estimate	381,846	-80,000	301,846	60,700	-	60,700	44,800	-	-	44,800

£'000

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	248,372	114,174	362,546
Net Capital Requirement	10,560	34,240	44,800
Accruals to cash adjustments	-3,996	-60,000	-63,996
<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
New provisions and adjustments to previous provisions	-700	-60,000	-60,700
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-450	-	-450
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	4,000	-	4,000
Increase (-) / Decrease (+) in creditors	-3,000	-	-3,000
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	254,936	88,414	343,350

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

	£'000
	Revised Plans
Gross Administration Costs	381,846
<i>Less:</i>	
Administration DEL Income	-80,000
Net Administration Costs	301,846
Gross Programme Costs	60,700
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	60,700
Total Net Operating Costs	362,546
<i>Of which:</i>	
Resource DEL	301,846
Capital DEL	-
Resource AME	60,700
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	362,546
<i>Of which:</i>	
Resource DEL	301,846
Resource AME	60,700
<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	-
Total Resource (Estimate)	362,546

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Administration	
Sales of Goods and Services	-80,000
Total Sales of Goods and Services	-80,000
Total Administration	-80,000
Total Voted Resource DEL	-80,000
Total Voted Resource Income	-80,000

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Dax Harkins

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
The Department is bearing a risk of a contingent liability.	9,400,000

Charity Commission

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Other Changes (Section A) Autumn Budget 24 measure.	630,000		
Total change in Resource DEL (voted)	630,000		630,000
Other Changes (Section A) Autumn Budget 24 measure.		-824,000	
Total change in Capital DEL (voted)		-824,000	-824,000
Other Changes (Section B) Increase in AME to cover potential legal provisions.	200,000		
Total change in Resource AME (voted)	200,000		200,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.		-194,000	
Total change in Net Cash Requirement		-194,000	-194,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	630,000	-	630,000	
Capital	-824,000	-	-824,000	
Annually Managed Expenditure				
Resource	200,000	-	200,000	
Capital	-	-	-	
Total Net Budget				
Resource	830,000	-	830,000	
Capital	-824,000	-	-824,000	
Non-Budget Expenditure	-			
Net Cash Requirement	-194,000			

Supplementary 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.

Annually Managed Expenditure:Expenditure arising from:

* Expenditure in relation to the registration and regulation of charities. Expenditure in connection with legal provisions.

Charity Commission will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A Giving the public confidence in the integrity of charity	31,519	-	630	-	32,149	-	5,274	-824	4,450
Total voted DEL	31,519	-	630	-	32,149	-	5,274	-824	4,450
Total DEL			630	-			-824		
Annually Managed Expenditure (AME)									
Voted expenditure									
B Provisions within AME	-	-	-	200	-	200	-	-	-
Total voted AME	-	-	-	200	-	200	-	-	-
Total AME			-	200			-		
Voted expenditure			630	200			-824		
Non-voted expenditure			-	-			-		
Total for Estimate			630	200			-824		

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	33,132	-194	32,938

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans									
	Resources					Capital				
	Administration			Programme		Total		Income		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net
1	2	3	4	5	6	7	8	9	10	
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Giving the public confidence in the integrity of charity	34,449	-2,300	32,149	-	-	32,149	4,450	-	-	4,450
Total voted DEL	34,449	-2,300	32,149	-	-	32,149	4,450	-	-	4,450
Total DEL	34,449	-2,300	32,149	-	-	32,149	4,450	-	-	4,450
Annually Managed Expenditure (AME)										
Voted expenditure										
B Provisions within AME	-	-	-	200	-	200	-	-	-	-
Total voted AME	-	-	-	200	-	200	-	-	-	-
Total AME	-	-	-	200	-	200	-	-	-	-
Voted expenditure	34,449	-2,300	32,149	200	-	32,349	4,450	-	-	4,450
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-
Total for Estimate	34,449	-2,300	32,149	200	-	32,349	4,450	-	-	4,450

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	31,519	830	32,349
Net Capital Requirement	5,274	-824	4,450
Accruals to cash adjustments	-3,661	-200	-3,861
<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	-	-3,594
New provisions and adjustments to previous provisions	-	-200	-200
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-67	-	-67
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	33,132	-194	32,938

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

	£'000
	Revised Plans
Gross Administration Costs	34,449
<i>Less:</i>	
Administration DEL Income	-2,300
Net Administration Costs	32,149
Gross Programme Costs	200
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	200
Total Net Operating Costs	32,349
<i>Of which:</i>	
Resource DEL	32,149
Capital DEL	-
Resource AME	200
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	32,349
<i>Of which:</i>	
Resource DEL	32,149
Resource AME	200
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	32,349

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
Giving the public confidence in the integrity of charity	
A Sales of Goods and Services	-2,300
Total Sales of Goods and Services	-2,300
Total Administration	-2,300
Total Voted Resource DEL	-2,300
Total Voted Resource Income	-2,300

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

No CFER income or receipts are expected in 2024-25.

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

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Other Changes			
"(Section A)" increase in Resource DEL due to Autumn Budget (AB24)	8,000,000		
Reserve Claims			
"(Section A)" Reserve claim Resource DEL	6,900,000		
Total change in Resource DEL (voted)	14,900,000		14,900,000
AME Expenditure Changes			
"(Section B)" Increase in Resource AME related to provisions	5,000,000		
Total change in Resource AME (voted)	5,000,000		5,000,000
Revisions to the Net Cash Requirement reflect changes to resources as set out above	14,900,000		
Total change in Net Cash Requirement	14,900,000		14,900,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	14,900,000	-	14,900,000	
Capital	-	-	-	
Annually Managed Expenditure				
Resource	5,000,000	-	5,000,000	
Capital	-	-	-	
Total Net Budget				
Resource	19,900,000	-	19,900,000	
Capital	-	-	-	
Non-Budget Expenditure	-			
Net Cash Requirement	14,900,000			

Supplementary 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.

*Cost recovery from references and appeals in relation to price controls, terms of licences or other regulatory arrangements under sector-specific legislation.

Annually Managed Expenditure:Expenditure arising from:

Provisions and other non-cash costs.

Competition and Markets Authority will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A Competition Promotion	32,721	105,015	1,935	12,965	34,656	117,980	8,120	-	8,120
Total voted DEL	32,721	105,015	1,935	12,965	34,656	117,980	8,120	-	8,120
Total DEL			1,935	12,965					
Annually Managed Expenditure (AME)									
Voted expenditure									
B Competition Promotion	-	22,000	-	5,000	-	27,000	2,000	-	2,000
Total voted AME	-	22,000	-	5,000	-	27,000	2,000	-	2,000
Total AME			-	5,000					
Voted expenditure			1,935	17,965					
Non-voted expenditure			-	-					
Total for Estimate			1,935	17,965					

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	136,399	14,900	151,299

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans									
	Resources					Total		Capital		
	Administration		Programme			Net	7	Gross	Income	Net
	Gross	Income	Net	Gross	Income					
1	2	3	4	5	6					
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Competition Promotion	37,656	-3,000	34,656	120,980	-3,000	117,980	152,636	8,120	-	8,120
Total voted DEL	37,656	-3,000	34,656	120,980	-3,000	117,980	152,636	8,120	-	8,120
Total DEL	37,656	-3,000	34,656	120,980	-3,000	117,980	152,636	8,120	-	8,120
Annually Managed Expenditure (AME)										
Voted expenditure										
B Competition Promotion	-	-	-	27,000	-	27,000	27,000	2,000	-	2,000
Total voted AME	-	-	-	27,000	-	27,000	27,000	2,000	-	2,000
Total AME	-	-	-	27,000	-	27,000	27,000	2,000	-	2,000
Voted expenditure	37,656	-3,000	34,656	147,980	-3,000	144,980	179,636	10,120	-	10,120
Non-voted expenditure										
Total for Estimate	37,656	-3,000	34,656	147,980	-3,000	144,980	179,636	10,120	-	10,120

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	159,736	19,900	179,636
Net Capital Requirement	10,120	-	10,120
Accruals to cash adjustments	-33,457	-5,000	-38,457
<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	-	-14,462
New provisions and adjustments to previous provisions	-24,000	-5,000	-29,000
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	5,005	-	5,005
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	136,399	14,900	151,299

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

	£'000
	Revised Plans
Gross Administration Costs	37,656
<i>Less:</i>	
Administration DEL Income	-3,000
Net Administration Costs	34,656
Gross Programme Costs	147,980
<i>Less:</i>	
Programme DEL Income	-3,000
Programme AME Income	-
Non-budget income	-
Net Programme Costs	144,980
Total Net Operating Costs	179,636
<i>Of which:</i>	
Resource DEL	152,636
Capital DEL	-
Resource AME	27,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	179,636
<i>Of which:</i>	
Resource DEL	152,636
Resource AME	27,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	179,636

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Competition Promotion	
Sales of Goods and Services	-3,000
Total Sales of Goods and Services	-3,000
Total Administration	-3,000
Programme	
A Competition Promotion	
Sales of Goods and Services	-3,000
Total Sales of Goods and Services	-3,000
Total Programme	-3,000
Total Voted Resource DEL	-6,000
Total Voted Resource Income	-6,000

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer: Sarah Cardell

Additional Accounting Officers: Daniel Lambauer for sections A and B

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
The CMA is currently engaged in litigation activity which is not disclosed on the grounds that it may be prejudicial to legal privilege and the outcome of the litigation.	Up to 33,000

The Statistics Board

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
BCT from MHCLG for Refugee Integration Outcome (RIO) project	1,249,000		
BCT from DBT for Trade and Investment Development	400,000		
BCT from DBT for Data Science Campus	485,000		
BCT from DFE for Job Advert work	400,000		
BCT to Cabinet Office for Civil Service Live		-16,000	
Budget Neutral Changes			
Increased Income Target	3,000,000	-3,000,000	
Other Changes			
Surrender of Depreciation budget		-1,500,000	
RDEL for CDEL Switch on IDS Programme		-4,400,000	
RDEL for CDEL Switch in Core to cover IFRS 16 lease obligation		-2,000,000	
Reserve Claims			
Labour Markets Evaluation and Pilots (LMEP) Fund - Pregnancy & Childbirth	239,000		
LMEP Fund - Cardiovascular Events	179,000		
LMEP Fund - NHS Talking Therapies	480,000		
LMEP Fund - UK Transport Deserts	455,000		
Total change in Resource DEL (voted)	6,887,000	-10,916,000	-4,029,000
Other Changes			
RDEL for CDEL Switch on IDS Programme	4,400,000		
RDEL for CDEL Switch in Core to cover IFRS 16 lease obligation	2,000,000		
Total change in Capital DEL (voted)	6,400,000		6,400,000
AME Expenditure Changes			
Request for Capital AME budget to cover future dilapidations	500,000		
Total change in Capital AME (voted)	500,000		500,000
To reflect changes to budgets above	3,871,000		
Total change in Net Cash Requirement	3,871,000		3,871,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	-4,029,000	-	-4,029,000	
Capital	6,400,000	-	6,400,000	
Annually Managed Expenditure				
Resource	-	-	-	
Capital	500,000	-	500,000	
Total Net Budget				
Resource	-4,029,000	-	-4,029,000	
Capital	6,900,000	-	6,900,000	
Non-Budget Expenditure				
	-			
Net Cash Requirement	3,871,000			

Supplementary 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 II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A Programme Expenditure	-	389,479	-	-4,029	-	385,450	22,098	6,400	28,498
Total voted DEL	-	389,479	-	-4,029	-	385,450	22,098	6,400	28,498
Total DEL								6,400	
Annually Managed Expenditure (AME)									
Voted expenditure									
B Provisions	-	-	-	-	-	-	-	500	500
Total voted AME	-	-	-	-	-	-	-	500	500
Total AME								500	
Voted expenditure								6,900	
Non-voted expenditure									
Total for Estimate								6,900	

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	396,383	3,871	400,254

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

	Revised Plans										
	Resources						Total		Capital		
	Administration			Programme			Net	7	Gross	Income	Net
	1	2	3	4	5	6					
Gross	Income	Net	Gross	Income	Net	Net		Gross	Income	Net	
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Programme Expenditure	-	-	-	414,550	-29,100	385,450	385,450	385,450	28,498	-	28,498
Total voted DEL	-	-	-	414,550	-29,100	385,450	385,450	385,450	28,498	-	28,498
Total DEL	-	-	-	414,550	-29,100	385,450	385,450	385,450	28,498	-	28,498
Annually Managed Expenditure (AME)											
Voted expenditure											
B Provisions	-	-	-	-	-	-	-	-	500	-	500
C Utilised Provisions	-	-	-	2,300	-	2,300	2,300	2,300	-	-	-
Total voted AME	-	-	-	2,300	-	2,300	2,300	2,300	500	-	500
Total AME	-	-	-	2,300	-	2,300	2,300	2,300	500	-	500
Voted expenditure	-	-	-	416,850	-29,100	387,750	387,750	387,750	28,998	-	28,998
Non-voted expenditure											
Total for Estimate	-	-	-	416,850	-29,100	387,750	387,750	387,750	28,998	-	28,998

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	391,779	-4,029	387,750
Net Capital Requirement	22,098	6,900	28,998
Accruals to cash adjustments	-17,494	1,000	-16,494
<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	1,500	-17,211
New provisions and adjustments to previous provisions	-2,300	-500	-2,800
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	3,517	-	3,517
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	396,383	3,871	400,254

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

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	416,850
<i>Less:</i>	
Programme DEL Income	-29,100
Programme AME Income	-
Non-budget income	-
Net Programme Costs	387,750
Total Net Operating Costs	387,750
<i>Of which:</i>	
Resource DEL	385,450
Capital DEL	-
Resource AME	2,300
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	387,750
<i>Of which:</i>	
Resource DEL	385,450
Resource AME	2,300
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	387,750

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Programme	
A: Programme Expenditure	
Sales of Goods and Services	-29,100
Total Sales of Goods and Services	-29,100
Total Programme	-29,100
Total Voted Resource DEL	-29,100
Total Voted Resource Income	-29,100

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Sir Ian Diamond

Office for Standards in Education, Children's Services and Skills

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
Budget transfer from DfE for children's social care reforms	438,000		
Budget transfer from DfE for childcare reforms	115,000		
Other Changes			
Funding agreed with HMT for increases in employer contributions to the CS pension scheme	400,000		
Total change in Resource DEL (voted)	953,000		953,000
AME Expenditure Changes			
AME funding agreed with HMT for potential new provisions (non-cash)	2,000,000		
Total change in Resource AME (voted)	2,000,000		2,000,000
Budget Cover Transfers (BCTs)			
Capital budget transfer from DfE for childcare reforms	115,000		
Other Changes			
Surrender of non-cash CDEL budget related to recognition of right of use assets (property leases) not required this year		-46,733,000	
Reserve Claims			
Funding agreed with HMT for non-cash CDEL budget related to recognition of right of use assets (property leases)	17,000,000		
Total change in Capital DEL (voted)	17,115,000	-46,733,000	-29,618,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in creditors.	1,068,000		
Total change in Net Cash Requirement	1,068,000		1,068,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	953,000	-	953,000	
Capital	-29,618,000	-	-29,618,000	
Annually Managed Expenditure				
Resource	2,000,000	-	2,000,000	
Capital	-	-	-	
Total Net Budget				
Resource	2,953,000	-	2,953,000	
Capital	-29,618,000	-	-29,618,000	
Non-Budget Expenditure	-			
Net Cash Requirement	1,068,000			

Supplementary 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.

* Working closely with other Government departments, the identification of fraud related to the childcare benefit system.

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.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A Administration and Inspection	22,017	135,541	100	853	22,117	136,394	53,733	-29,618	24,115
Total voted DEL	22,017	135,541	100	853	22,117	136,394	53,733	-29,618	24,115
Total DEL			100	853				-29,618	
Annually Managed Expenditure (AME)									
Voted expenditure									
B Activities to Support All Functions	-	-53	-	2,000	-	1,947	883	-	883
Total voted AME	-	-53	-	2,000	-	1,947	883	-	883
Total AME			-	2,000				-	
Voted expenditure			100	2,853				-29,618	
Non-voted expenditure			-	-				-	
Total for Estimate			100	2,853				-29,618	

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	154,288	1,068	155,356

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										
	Resources						Capital				
	Administration			Programme			Total		Income		Net
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	10		
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Administration and Inspection	22,117	-	22,117	201,964	-65,570	136,394	158,511	24,115	-	24,115	
Total voted DEL	22,117	-	22,117	201,964	-65,570	136,394	158,511	24,115	-	24,115	
Total DEL	22,117	-	22,117	201,964	-65,570	136,394	158,511	24,115	-	24,115	
Annually Managed Expenditure (AME)											
Voted expenditure											
B Activities to Support All Functions	-	-	-	1,947	-	1,947	1,947	883	-	883	
Total voted AME	-	-	-	1,947	-	1,947	1,947	883	-	883	
Total AME	-	-	-	1,947	-	1,947	1,947	883	-	883	
Voted expenditure	22,117	-	22,117	203,911	-65,570	138,341	160,458	24,998	-	24,998	
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	
Total for Estimate	22,117	-	22,117	203,911	-65,570	138,341	160,458	24,998	-	24,998	

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	157,505	2,953	160,458
Net Capital Requirement	54,616	-29,618	24,998
Accruals to cash adjustments	-57,833	27,733	-30,100
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-10,594	-	-10,594
New provisions and adjustments to previous provisions	-883	-2,000	-2,883
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-63	-	-63
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-46,346	29,733	-16,613
Use of provisions	53	-	53
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	154,288	1,068	155,356

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

	£'000
	Revised Plans
Gross Administration Costs	22,117
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	22,117
Gross Programme Costs	203,911
<i>Less:</i>	
Programme DEL Income	-65,570
Programme AME Income	-
Non-budget income	-
Net Programme Costs	138,341
Total Net Operating Costs	160,458
<i>Of which:</i>	
Resource DEL	158,458
Capital DEL	-
Resource AME	2,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	160,458
<i>Of which:</i>	
Resource DEL	158,511
Resource AME	1,947
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	160,458

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Programme	
A Administration and Inspection	
Sales of Goods and Services	-65,570
Total Sales of Goods and Services	-65,570
Total Programme	-65,570
Total Voted Resource DEL	-65,570
Total Voted Resource Income	-65,570

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Sir Martyn Oliver

Office of Qualifications and Examinations Regulation

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	£
Budget Cover Transfers				
Return of temporary funding relating to Level 2 and Level 3 Qualifications Review to the DfE		-250,000		
Budget Neutral Changes				
Reclassification of all ringfenced RDEL to Programme	349,000	-349,000		
Other Changes				
Adoption of International Financial Reporting Standards (IFRS) 16 - Leases	642,000			
Reserve Claims				
Employer pension contributions	190,000			
Total change in Resource DEL (voted)	1,181,000	-599,000		582,000
Other Changes				
Return of CDEL no longer required in relation to new office premises		-2,460,000		
Total change in Capital DEL (voted)		-2,460,000		-2,460,000
AME Expenditure Changes				
Increase in dilapidations provision	282,000			
Total change in Capital AME (voted)	282,000			282,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.		-1,993,000		
Total change in Net Cash Requirement		-1,993,000		-1,993,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	582,000	-	582,000	
Capital	-2,460,000	-	-2,460,000	
Annually Managed Expenditure				
Resource	-	-	-	
Capital	282,000	-	282,000	
Total Net Budget				
Resource	582,000	-	582,000	
Capital	-2,178,000	-	-2,178,000	
Non-Budget Expenditure	-			
Net Cash Requirement	-1,993,000			

Supplementary 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.

* Audit fees and other non-cash items.

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.

Annually Managed Expenditure:Expenditure arising from:

* Provisions related to dilapidations and other non-cash items.

Office of Qualifications and Examinations Regulation will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A Regulation of qualifications and statutory assessments	15,887	13,249	483	-	16,370	13,249	2,910	-2,460	450
B Additions	-	880	-	99	-	979	-	-	-
Total voted DEL	15,887	14,129	483	99	16,370	14,228	2,910	-2,460	450
Total DEL			483	99				-2,460	
Annually Managed Expenditure (AME)									
Voted expenditure									
C Regulation of qualifications and statutory assessments	-	-	-	-	-	-	-	282	282
Total voted AME								282	282
Total AME								282	
Voted expenditure			483	99				-2,178	
Non-voted expenditure									
Total for Estimate			483	99				-2,178	

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	32,174	-1,993	30,181

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans									
	Resources					Capital				
	Administration		Programme			Total		Capital		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	10	
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Regulation of qualifications and statutory assessments	16,485	-115	16,370	13,249	-	13,249	450	-	450	450
B Additions	-	-	-	979	-	979	-	-	-	-
Total voted DEL	16,485	-115	16,370	14,228	-	14,228	450	-	450	450
Total DEL	16,485	-115	16,370	14,228	-	14,228	450	-	450	450
Annually Managed Expenditure (AME)										
Voted expenditure										
C Regulation of qualifications and statutory assessments	-	-	-	-	-	-	282	-	282	282
Total voted AME	-	-	-	-	-	-	282	-	282	282
Total AME	-	-	-	-	-	-	282	-	282	282
Voted expenditure	16,485	-115	16,370	14,228	-	14,228	732	-	732	732
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-
Total for Estimate	16,485	-115	16,370	14,228	-	14,228	732	-	732	732

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	30,016	582	30,598
Net Capital Requirement	2,910	-2,178	732
Accruals to cash adjustments	-752	-397	-1,149
<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	-	-752
New provisions and adjustments to previous provisions	-	-282	-282
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-115	-115
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	32,174	-1,993	30,181

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

	£'000
	Revised Plans
Gross Administration Costs	16,485
<i>Less:</i>	
Administration DEL Income	-115
Net Administration Costs	16,370
Gross Programme Costs	14,228
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	14,228
Total Net Operating Costs	30,598
<i>Of which:</i>	
Resource DEL	30,598
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	30,598
<i>Of which:</i>	
Resource DEL	30,598
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	30,598

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Regulation of qualifications and statutory assessments	
Other Income	-115
Total Other Income	-115
Total Administration	-115
Total Voted Resource DEL	-115
Total Voted Resource Income	-115

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Sir Ian Bauckham CBE

Food Standards Agency

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Other Changes			
(Section A) Switch to CDEL from RDEL for Shared Outcome Fund (SOF) PATH-SAFE project		-112,000	
(Section A) Switch from CDEL to RDEL - reclassification of IFRS16 budget to RDEL	900,000		
(Section A) Surrender of IFRS16 depreciation funding		-1,000,000	
Total change in Resource DEL (voted)	900,000	-1,112,000	-212,000
Budget Cover Transfers (BCTs)			
(Section A) Funding received from DEFRA for Shared Outcome Fund (SOF) PATH-SAFE project	650,000		
(Section A) Funding received from DSIT for Sandbox Cell cultivated Products Research and Development CDEL	146,000		
(Section A) Transfer of £200k Research and Development CDEL to DSIT for the Evaluation Accelerator Fund (EAF) - Sustainable Diet Workstream		-200,000	
Budget Exchange (BX)			
Budget Exchange to contribute to a 25/26 pressure arising due to an unanticipated early exit from existing London office		-300,000	
Other Changes			
(Section A) Switch to CDEL from RDEL for Shared Outcome Fund (SOF) PATH-SAFE project	112,000		
(Section A) Switch from CDEL to RDEL - reclassification of IFRS16 budget to RDEL		-900,000	
Total change in Capital DEL (voted)	908,000	-1,400,000	-492,000
AME Expenditure Changes			
(Section B) CAME Increase required for accommodation lease dilapidations annual revaluation	5,000		
Total change in Capital AME (voted)	5,000		5,000
Total of reduction to RDEL (£112k), increase to CDEL £208k and Non-Budget working Capital request £5m	5,796,000	-500,000	
Total change in Net Cash Requirement	5,796,000	-500,000	5,296,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	-212,000	-	-212,000	
Capital	-492,000	-	-492,000	
Annually Managed Expenditure				
Resource	-	-	-	
Capital	5,000	-	5,000	
Total Net Budget				
Resource	-212,000	-	-212,000	
Capital	-487,000	-	-487,000	
Non-Budget Expenditure	-			
Net Cash Requirement	5,296,000			

Supplementary 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.

* Crown Commercial Services Customer Payment Initiative.

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.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000
	Present			Revised			Present	Changes	Revised	
	Admin	Prog	Admin	Prog	Admin	Prog				
1	2	3	4	5	6					
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Food Standards Agency Westminster (DEL)	117,028	-	-212	-	116,816	-	11,528	-492	11,036	
Total voted DEL	117,028	-	-212	-	116,816	-	11,528	-492	11,036	
Total DEL			-212	-				-492		
Annually Managed Expenditure (AME)										
Voted expenditure										
B Food Standards Agency Westminster (AME)	-	9,603	-	-	-	9,603	-	5	5	5
Total voted AME	-	9,603	-	-	-	9,603	-	5	5	5
Total AME			-	-	-	5		5		
Voted expenditure			-212	-				-487		
Non-voted expenditure			-	-				-		
Total for Estimate			-212	-				-487		

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	122,807	5,296	128,103

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										£'000
	Resources					Capital					
	Administration		Programme			Total		Capital			
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net		
1	2	3	4	5	6	7	8	9	10		
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Food Standards Agency Westminster (DEL)	160,473	-43,657	116,816	-	-	-	11,336	-300	11,036		
Total voted DEL	160,473	-43,657	116,816	-	-	-	11,336	-300	11,036		
Total DEL	160,473	-43,657	116,816	-	-	-	11,336	-300	11,036		
Annually Managed Expenditure (AME)											
Voted expenditure											
B Food Standards Agency Westminster (AME)	-	-	-	9,603	-	9,603	9,603	5	-	5	
Total voted AME	-	-	-	9,603	-	9,603	9,603	5	-	5	
Total AME	-	-	-	9,603	-	9,603	9,603	5	-	5	
Voted expenditure	160,473	-43,657	116,816	9,603	-	9,603	11,341	-300	11,041		
Non-voted expenditure	-	-	-	-	-	-	-	-	-		
Total for Estimate	160,473	-43,657	116,816	9,603	-	9,603	11,341	-300	11,041		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	126,631	-212	126,419
Net Capital Requirement	11,528	-487	11,041
Accruals to cash adjustments	-15,352	5,995	-9,357
<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	1,000	-4,669
New provisions and adjustments to previous provisions	-10,035	-5	-10,040
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-80	-	-80
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	2,500	2,500
Increase (-) / Decrease (+) in creditors	-	2,500	2,500
Use of provisions	432	-	432
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	122,807	5,296	128,103

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

	£'000
	Revised Plans
Gross Administration Costs	160,041
<i>Less:</i>	
Administration DEL Income	-43,657
Net Administration Costs	116,384
Gross Programme Costs	17,981
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	17,981
Total Net Operating Costs	134,365
<i>Of which:</i>	
Resource DEL	116,384
Capital DEL	7,946
Resource AME	10,035
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-7,946
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	126,419
<i>Of which:</i>	
Resource DEL	116,816
Resource AME	9,603
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	126,419

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Food Standards Agency Westminster (DEL)	
Sales of Goods and Services	-43,657
Total Sales of Goods and Services	-43,657
Total Administration	-43,657
Total Voted Resource DEL	-43,657
Total Voted Resource Income	-43,657
Voted Capital DEL	
Programme	
A Food Standards Agency Westminster (DEL)	
Sales of Assets	-300
Total Sales of Assets	-300
Total Programme	-300
Total Voted Capital DEL	-300
Total Voted Capital Income	-300

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Katie Pettifer

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

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
£			
Budget Cover Transfers			
(Section A) Budget Cover Transfer from DCMS relating to the Advisory Council	175,000		
Other Changes			
(Section A) Reserve Claim funding to cover publishing Retained EU Law	1,750,000		
(Section A) Current year movement from Resource DEL to Capital DEL		-843,000	
Total change in Resource DEL (voted)	1,925,000	-843,000	1,082,000
AME Expenditure Changes			
(Section B) To cover depreciation on donated assets, as well as any provisions that might arise	38,000		
Total change in Resource AME (voted)	38,000		38,000
Other Changes			
(Section A) Current year movement from Resource DEL to Capital DEL	843,000		
Total change in Capital DEL (voted)	843,000		843,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	1,925,000		
Additional cash to cover movements in working capital	1,525,000		
Total change in Net Cash Requirement	3,450,000		3,450,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	1,082,000	-	1,082,000	
Capital	843,000	-	843,000	
Annually Managed Expenditure				
Resource	38,000	-	38,000	
Capital	-	-	-	
Total Net Budget				
Resource	1,120,000	-	1,120,000	
Capital	843,000	-	843,000	
Non-Budget Expenditure		-		
Net Cash Requirement	3,450,000			

Supplementary 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.

Annually Managed Expenditure:Expenditure arising from:

* Depreciation cover on donated assets, as well as any provisions that might arise.

The National Archives will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A The National Archives (DEL)	10,858	36,310	1,794	-712	12,652	35,598	6,900	843	7,743
Total voted DEL	10,858	36,310	1,794	-712	12,652	35,598	6,900	843	7,743
Total DEL			1,794	-712			843		
Annually Managed Expenditure (AME)									
Voted expenditure									
B The National Archives (AME)	-	-	-	38	-	38	-	-	-
Total voted AME	-	-	-	38	-	38	-	-	-
Total AME			-	38			-		
Voted expenditure			1,794	-674			843		
Non-voted expenditure			-	-			-		
Total for Estimate			1,794	-674			843		

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	45,923	3,450	49,373

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans											
	Resources					Capital						
	Administration		Programme			Total		Income			Net	
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9	10			
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A The National Archives (DEL)	12,652	-	12,652	56,388	-20,790	35,598	48,250	8,088	-345	7,743		
Total voted DEL	12,652	-	12,652	56,388	-20,790	35,598	48,250	8,088	-345	7,743		
Total DEL	12,652	-	12,652	56,388	-20,790	35,598	48,250	8,088	-345	7,743		
Annually Managed Expenditure (AME)												
Voted expenditure												
B The National Archives (AME)	-	-	-	38	-	38	38	-	-	-		
Total voted AME	-	-	-	38	-	38	38	-	-	-		
Total AME	-	-	-	38	-	38	38	-	-	-		
Voted expenditure	12,652	-	12,652	56,426	-20,790	35,636	48,288	8,088	-345	7,743		
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-		
Total for Estimate	12,652	-	12,652	56,426	-20,790	35,636	48,288	8,088	-345	7,743		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	47,168	1,120	48,288
Net Capital Requirement	6,900	843	7,743
Accruals to cash adjustments	-8,145	1,487	-6,658
<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	-	-8,145
New provisions and adjustments to previous provisions	-	-38	-38
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	-	1,525	1,525
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	45,923	3,450	49,373

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

	£'000
	Revised Plans
Gross Administration Costs	12,652
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	12,652
Gross Programme Costs	56,426
<i>Less:</i>	
Programme DEL Income	-21,135
Programme AME Income	-
Non-budget income	-
Net Programme Costs	35,291
Total Net Operating Costs	47,943
<i>Of which:</i>	
Resource DEL	48,250
Capital DEL	-345
Resource AME	38
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	345
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	48,288
<i>Of which:</i>	
Resource DEL	48,250
Resource AME	38
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	48,288

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Programme	
A The National Archives (DEL)	
Sales of Goods and Services	-18,850
Other Grants	-1,940
Total Sales of Goods and Services	-18,850
Total Other Grants	-1,940
Total Programme	-20,790
Total Voted Resource DEL	-20,790
Total Voted Resource Income	-20,790
Voted Capital DEL	
Programme	
A The National Archives (DEL)	
Other Grants	-345
Total Other Grants	-345
Total Programme	-345
Total Voted Capital DEL	-345
Total Voted Capital Income	-345

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Saul Nassé

United Kingdom Supreme Court

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
£			
Other Changes			
Funding for pay and pension increases outside of Court's control	539,000		
Reserve Claims			
Increased depreciation to cover Change Programme going live	20,000		
Total change in Resource DEL (voted)	559,000		559,000
Reserve Claims			
Recalculation of lease charges due to change in discount rate capitalised under IFRS16	767,000		
Total change in Capital DEL (voted)	767,000		767,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. Excludes depreciation.	1,306,000		
Total change in Net Cash Requirement	1,306,000		1,306,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	559,000	-	559,000	
Capital	767,000	-	767,000	
Annually Managed Expenditure				
Resource	-	-	-	
Capital	-	-	-	
Total Net Budget				
Resource	559,000	-	559,000	
Capital	767,000	-	767,000	
Non-Budget Expenditure	-			
Net Cash Requirement	1,306,000			

Supplementary 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.

*Increased depreciation to cover Change Programme going live; funding for pay and pension increases outside of Court's control; recalculation of lease charges due to change in discount rate capitalised under IFRS16.

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.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A United Kingdom Supreme Court	1,117	3,652	-267	826	850	4,478	2,143	767	2,910
Total voted DEL	1,117	3,652	-267	826	850	4,478	2,143	767	2,910
Total DEL			-267	826			767		
Voted expenditure			-267	826			767		
Non-voted expenditure			-	-			-		
Total for Estimate			-267	826			767		

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	5,462	1,306	6,768

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans									
	Resources						Total		Capital	
	Administration			Programme			Net	Income	Gross	Net
	Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7	8	9	10	
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A United Kingdom Supreme Court	910	-60	850	12,078	-7,600	4,478	5,328	2,910	-	2,910
Total voted DEL	910	-60	850	12,078	-7,600	4,478	5,328	2,910	-	2,910
Non-voted expenditure										
B UK Supreme Court Non-Voted	-	-	-	3,000	-	3,000	3,000	-	-	-
Total non-voted DEL	-	-	-	3,000	-	3,000	3,000	-	-	-
Total DEL	910	-60	850	15,078	-7,600	7,478	8,328	2,910	-	2,910
Annually Managed Expenditure (AME)										
Voted expenditure										
C United Kingdom Supreme Court	-	-	-	1,000	-	1,000	1,000	-	-	-
Total voted AME	-	-	-	1,000	-	1,000	1,000	-	-	-
Total AME	-	-	-	1,000	-	1,000	1,000	-	-	-
Voted expenditure	910	-60	850	13,078	-7,600	5,478	6,328	2,910	-	2,910
Non-voted expenditure	-	-	-	3,000	-	3,000	3,000	-	-	-
Total for Estimate	910	-60	850	16,078	-7,600	8,478	9,328	2,910	-	2,910

£'000

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	8,769	559	9,328
Net Capital Requirement	2,143	767	2,910
Accruals to cash adjustments	-2,450	-20	-2,470
<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	-20	-2,470
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-3,000	-	-3,000
<i>Of which:</i>			
Consolidated Fund Standing Services	-3,000	-	-3,000
Other adjustments	-	-	-
Net Cash Requirement	5,462	1,306	6,768

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

	£'000
	Revised Plans
Gross Administration Costs	910
<i>Less:</i>	
Administration DEL Income	-60
Net Administration Costs	850
Gross Programme Costs	16,078
<i>Less:</i>	
Programme DEL Income	-7,600
Programme AME Income	-
Non-budget income	-
Net Programme Costs	8,478
Total Net Operating Costs	9,328
<i>Of which:</i>	
Resource DEL	8,328
Capital DEL	-
Resource AME	1,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	9,328
<i>Of which:</i>	
Resource DEL	8,328
Resource AME	1,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	9,328

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A United Kingdom Supreme Court	
Sales of Goods and Services	-60
Total Sales of Goods and Services	-60
Total Administration	-60
Programme	
A United Kingdom Supreme Court	
Sales of Goods and Services	-7,600
Total Sales of Goods and Services	-7,600
Total Programme	-7,600
Total Voted Resource DEL	-7,660
Total Voted Resource Income	-7,660

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Vicky Fox

Government Actuary's Department

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
£			
Reserve Claims			
Increase in rent on Edinburgh office (GPA lease) by 33% which has resulted in a CDEL pressure from the right of use asset on this lease.	100,000		
Total change in Capital DEL (voted)	100,000		100,000
Total of DEL changes above.	100,000		
Total change in Net Cash Requirement	100,000		100,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	-	-	-	
Capital	100,000	-	100,000	
Annually Managed Expenditure				
Resource	-	-	-	
Capital	-	-	-	
Total Net Budget				
Resource	-	-	-	
Capital	100,000	-	100,000	
Non-Budget Expenditure	-			
Net Cash Requirement	100,000			

Supplementary 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.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A Administration	-19	-	-	-	-19	-	350	100	450
Total voted DEL	-19	-	-	-	-19	-	350	100	450
Total DEL							100	100	
Voted expenditure								100	
Non-voted expenditure									
Total for Estimate									100

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	974	100	1,074

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

	Revised Plans											
	Resources					Capital						
	Administration			Programme		Total		Income			Net	
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9	10			
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Administration	26,131	-26,150	-19	-	-	-	-	-	-	-	450	450
B Use of Provisions (DEL)	20	-	20	-	-	-	-	-	-	-	-	-
Total voted DEL	26,151	-26,150	1	-	-	-	-	-	-	-	450	450
Total DEL	26,151	-26,150	1	-	-	-	-	-	-	-	450	450
Annually Managed Expenditure (AME)												
Voted expenditure												
C Provisions (AME)	-	-	-	50	-	50	50	-	-	-	100	100
Total voted AME	-	-	-	50	-	50	50	-	-	-	100	100
Total AME	-	-	-	50	-	50	50	-	-	-	100	100
Voted expenditure	26,151	-26,150	1	50	-	50	50	-	-	-	550	550
Non-voted expenditure												
Total for Estimate	26,151	-26,150	1	50	-	50	50	-	-	-	550	550

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	51	-	51
Net Capital Requirement	450	100	550
Accruals to cash adjustments	473	-	473
<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	-	-700
New provisions and adjustments to previous provisions	-170	-	-170
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-77	-	-77
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	1,400	-	1,400
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	20	-	20
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	974	100	1,074

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

	£'000
	Revised Plans
Gross Administration Costs	26,131
<i>Less:</i>	
Administration DEL Income	-26,150
Net Administration Costs	-19
Gross Programme Costs	70
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	70
Total Net Operating Costs	51
<i>Of which:</i>	
Resource DEL	-19
Capital DEL	-
Resource AME	70
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	51
<i>Of which:</i>	
Resource DEL	1
Resource AME	50
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	51

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A: Administration	
Sales of Goods and Services	-26,150
Total Sales of Goods and Services	-26,150
Total Administration	-26,150
Total Voted Resource DEL	-26,150
Total Voted Resource Income	-26,150

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Fiona Dunsire

Office of Gas and Electricity Markets

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
Section A : Transfer from DESNZ for Cambridge Economic Partnership Associates (CEPA)	75,000		
Budget Neutral Changes			
Section A : HMT approved increase in licence fee at Autumn Budget	2,200,000	-2,200,000	
Section A : Internal transfer to section B	1,100,000	-1,100,000	
Section A : Internal transfer to section C	2,000,000	-2,000,000	
Section A : £200k income and expenditure for DESNZ funding of Long Duration Electricity Storage (LDES)	200,000	-200,000	
Section B : Internal transfer from section A	1,100,000	-1,100,000	
Section B : Transfer of income and expenditure from RDEL to CDEL for system development work	1,300,000	-1,300,000	
Section C : Internal transfer from section A	2,000,000	-2,000,000	
Reserve Claims			
Section A : Reserve claim (HMT reserve) for legal provision	53,600,000	-13,600,000	
Section B : HMT approved increase in Renewable Energy Guarantees of Origin (REGO) at autumn Budget	150,000		
Total change in Resource DEL (voted)	63,725,000	-23,500,000	40,225,000
Budget Neutral Changes			
Section B : Transfer of income and expenditure from RDEL to CDEL for system development work	1,300,000	-1,300,000	
Token vote		-1,000	
Total change in Capital DEL (voted)	1,300,000	-1,301,000	-1,000
Other Changes			
Section A : Prior Period Adjustment : Decrease in 2022-23 SOLR Levy	19,248,000	-19,247,000	
Total change in Non-Budget Expenditure	19,248,000	-19,247,000	1,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	40,225,000	-	40,225,000	
Capital	-1,000	-	-1,000	
Annually Managed Expenditure				
Resource	-	-	-	
Capital	-	-	-	
Total Net Budget				
Resource	40,225,000	-	40,225,000	
Capital	-1,000	-	-1,000	
Non-Budget Expenditure	1,000			
Net Cash Requirement	-			

Supplementary 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.

Non-Budget Expenditure:Expenditure arising from:

* Prior Period Adjustment relating to the Supplier of Last Resort (SoLR) levy.

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

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A Gas and Electricity Markets Authority: Administration	-	-	40,075	-	40,075	-	4,801	-1	4,800
B Ofgem Delivery & Schemes: Administration	8,131	-	150	-	8,281	-	-	-	-
Total voted DEL	8,131	-	40,225	-	48,356	-	4,801	-1	4,800
Total DEL			40,225	-				-1	
Non-Budget Expenditure (NBE)									
Voted expenditure									
E Prior Period Adjustment	-	-	-	1	-	1	-	-	-
Total voted NBE	-	-	-	1	-	1	-	-	-
Total NBE			-	1	-	1	-	-	-
Voted expenditure			40,225	1				-1	
Non-voted expenditure			-	-				-	
Total for Estimate			40,225	1				-1	

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	70,395	-	70,395

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans									
	Resources					Capital				
	Administration		Programme			Total		Capital		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	10	
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Gas and Electricity Markets Authority: Administration	216,717	-176,642	40,075	-	-	-	4,800	-	-	4,800
B Ofgem Delivery & Schemes: Administration	68,783	-60,502	8,281	-	-	8,281	8,300	-8,300	-	-
C Ofgem Green Gas: Administration	4,460	-4,460	-	51,830	-7,620	44,210	-	-	-	-
D Levelisation: Programme	-	-	-	70,000	-70,000	-	-	-	-	-
Total voted DEL	289,960	-241,604	48,356	121,830	-77,620	44,210	13,100	-8,300	4,800	4,800
Total DEL	289,960	-241,604	48,356	121,830	-77,620	44,210	13,100	-8,300	4,800	4,800
Non-Budget Expenditure (NBE)										
Voted expenditure										
E Prior Period Adjustment	-	-	-	1	-	1	-	-	-	-
Total voted NBE	-	-	-	1	-	1	-	-	-	-
Total NBE	-	-	-	1	-	1	-	-	-	-
Voted expenditure	289,960	-241,604	48,356	121,831	-77,620	44,211	13,100	-8,300	4,800	4,800
Non-voted expenditure										
Total for Estimate	289,960	-241,604	48,356	121,831	-77,620	44,211	13,100	-8,300	4,800	4,800

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	52,341	40,226	92,567
Net Capital Requirement	4,801	-1	4,800
Accruals to cash adjustments	13,253	-40,225	-26,972
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-13,809	-	-13,809
New provisions and adjustments to previous provisions	-	-40,000	-40,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-1	-1
Other non-cash items	-150	-	-150
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	27,212	-224	26,988
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	70,395	-	70,395

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

	£'000
	Revised Plans
Gross Administration Costs	289,960
<i>Less:</i>	
Administration DEL Income	-241,604
Net Administration Costs	48,356
Gross Programme Costs	121,830
<i>Less:</i>	
Programme DEL Income	-77,620
Programme AME Income	-
Non-budget income	-
Net Programme Costs	44,210
Total Net Operating Costs	92,566
<i>Of which:</i>	
Resource DEL	92,566
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	92,566
<i>Of which:</i>	
Resource DEL	92,566
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	1
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	92,567

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Gas and Electricity Markets Authority: Administration	
Sales of Goods and Services	-35,562
Taxation	-141,080
B Ofgem Delivery & Schemes: Administration	
Sales of Goods and Services	-59,802
Taxation	-700
C Ofgem Green Gas: Administration	
Taxation	-4,460
Total Sales of Goods and Services	-95,364
Total Taxation	-146,240
Total Administration	-241,604
Programme	
C Ofgem Green Gas: Administration	
Taxation	-7,620
D Levelisation: Programme	
Other Income	-70,000
Total Other Income	-70,000
Total Taxation	-7,620
Total Programme	-77,620
Total Voted Resource DEL	-319,224
Total Voted Resource Income	-319,224
Voted Capital DEL	
Programme	
B Ofgem Delivery & Schemes: Administration	
Sales of Assets	-8,300
Total Sales of Assets	-8,300
Total Programme	-8,300
Total Voted Capital DEL	-8,300
Total Voted Capital Income	-8,300

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Jonathan Brearley

PART III: NOTE F - ACCOUNTING POLICY CHANGES

This supplementary estimate includes a prior period adjustment (PPA) relating to an adjustment to the value of previously recognised notional income and expenditure of the Supplier of Last Resort (SoLR) levy, which is classified by Office for National Statistics as notional tax and spend for Ofgem. The last resort levy true up decisions made by Ofgem in December 2024 have been classified to the RDEL budget, however there is no overall impact on the RDEL budget as the levy income fully offsets the expenditure. The RDEL impact in 2022-23 (covered by this PPA) is therefore expenditure of -£19,247,000 and income of £19,247,000. A token £1,000 has been added to the Non-Budget control to enable the PPA to be voted.

Office of Rail and Road

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
£			
Budget Neutral Changes			
(Section A) additional costs arising from the Revenue Protection Review	200,000	-200,000	
(Section A) additional income from the sublet of part of the London office	47,000	-47,000	
(Section B) additional income from the sublet of part of the London office	46,000	-46,000	
(Section C) additional income from the sublet of part of the London office	7,000	-7,000	
Other Changes			
(Section A) Token increase in RDEL to enable Parliament to vote Supplementary Estimate	1,000		
Total change in Resource DEL (voted)	301,000	-300,000	1,000
Reserve Claims			
(Section A) Increase to non-cash CDEL for leases adjustments and extensions	500,000		
Total change in Capital DEL (voted)	500,000		500,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	1,000	-	1,000	
Capital	500,000	-	500,000	
Annually Managed Expenditure				
Resource	-	-	-	
Capital	-	-	-	
Total Net Budget				
Resource	1,000	-	1,000	
Capital	500,000	-	500,000	
Non-Budget Expenditure	-			
Net Cash Requirement	-			

Supplementary 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 nondepartmental 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 II: CHANGES PROPOSED

	Net Resources						Net Capital		£'000
	Present			Revised			Present	Revised	
	Admin	Prog	Changes	Admin	Prog	Changes			
	1	2	3	4	5	6	7	8	9
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A Economic regulation, admin, associated capital and other expenditure	1	-	1	-	2	-	720	500	1,220
Total voted DEL	1	-	1	-	2	-	720	500	1,220
Total DEL	1	-	1	-	-	-	500	500	-
Voted expenditure									
Non-voted expenditure									
Total for Estimate	1	-	1	-	-	-	720	500	1,220

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	2,000	-	2,000

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

	Revised Plans											
	Resources					Capital						
	Administration			Programme		Total			Income		Net	
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9	10			
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Economic regulation, admin, associated capital and other expenditure	19,384	-19,382	2	-	-	-	1,220	-	-	1,220	-	1,220
B Safety Regulation, admin and other expenditure	19,154	-19,154	-	-	-	-	-	-	-	-	-	-
C Other Regulation, admin and other expenditure	3,463	-3,463	-	-	-	-	-	-	-	-	-	-
Total voted DEL	42,001	-41,999	2	-	-	-	1,220	-	-	1,220	-	1,220
Total DEL	42,001	-41,999	2	-	-	-	1,220	-	-	1,220	-	1,220
Voted expenditure	42,001	-41,999	2	-	-	-	1,220	-	-	1,220	-	1,220
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Total for Estimate	42,001	-41,999	2	-	-	-	1,220	-	-	1,220	-	1,220

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	1	1	2
Net Capital Requirement	720	500	1,220
Accruals to cash adjustments	1,279	-501	778
<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	-	-1,917
New provisions and adjustments to previous provisions	-10	-	-10
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-80	-	-80
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	3,286	-501	2,785
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,000	-	2,000

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

	£'000
	Revised Plans
Gross Administration Costs	42,001
<i>Less:</i>	
Administration DEL Income	-41,999
Net Administration Costs	2
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	-
Total Net Operating Costs	2
<i>Of which:</i>	
Resource DEL	2
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	2
<i>Of which:</i>	
Resource DEL	2
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	2

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Economic regulation, admin, associated capital and other expenditure	
Other Income	-75
Taxation	-19,307
B Safety Regulation, admin and other expenditure	
Other Income	-74
Taxation	-19,080
C Other Regulation, admin and other expenditure	
Other Income	-3,463
Total Other Income	-3,612
Total Taxation	-38,387
Total Administration	-41,999
Total Voted Resource DEL	-41,999
Total Voted Resource Income	-41,999

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

John Larkinson

Water Services Regulation Authority

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Other Changes			
(Section A) Costs for oversight and engagement on company financial and operational resilience, which is offset by income.	1,700,000	-1,700,000	
(Section A) Additional cost pressures resulting from changes in demand from government and the sector, which is offset by income.	1,900,000	-1,900,000	
(Section A) Token increase to enable Parliament to vote Supplementary Estimate.	1,000		
Total change in Resource DEL (voted)	3,601,000	-3,600,000	1,000
Revision due to change to resources set out above.	1,000		
Total change in Net Cash Requirement	1,000		1,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	1,000	-	1,000	
Capital	-	-	-	
Annually Managed Expenditure				
Resource	-	-	-	
Capital	-	-	-	
Total Net Budget				
Resource	1,000	-	1,000	
Capital	-	-	-	
Non-Budget Expenditure	-			
Net Cash Requirement	1,000			

Supplementary 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 non-cash items. Payments in relation to legal costs arising from carrying out legal functions including regulatory and/or competition functions.

Income arising from:

Regulatory licence fees and otherwise recovering Ofwat's costs and expenses associated with the regulation of, and being a competition authority in relation to, the water and sewerage industry in England and Wales.

Contributions towards former Director Generals' pension payments.

Recovery in respect of administration and operation costs of the department, including salary recovery for staff on loan or seconded, contributions relating to participants' share of collaborative projects, sale of fixed assets and any other miscellaneous cost recovery receipts.

Water Services Regulation Authority will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			
	Present			Changes			Revised	Present	Changes	Revised
	Admin	Prog		Admin	Prog					
1	2	3	4	5	6	7	8	9		
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Water Services Regulation Authority	160	-	1	-	161	-	650	-	650	
Total voted DEL	160	-	1	-	161	-	650	-	650	
Total DEL			1	-						
Voted expenditure			1	-						
Non-voted expenditure			-	-						
Total for Estimate			1	-						

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	13,810	1	13,811

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

	Revised Plans										
	Resources						Capital				
	Administration			Programme			Total		Income		Net
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Gross	Income	Net
1	2	3	4	5	6	7	8	9	10	10	
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Water Services Regulation Authority	65,711	-65,550	161	-	-	-	161	650	-	650	650
Total voted DEL	65,711	-65,550	161	-	-	-	161	650	-	650	650
Total DEL	65,711	-65,550	161	-	-	-	161	650	-	650	650
Voted expenditure											
	65,711	-65,550	161	-	-	-	161	650	-	650	650
Non-voted expenditure											
	-	-	-	-	-	-	-	-	-	-	-
Total for Estimate	65,711	-65,550	161	-	-	-	161	650	-	650	650

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	160	1	161
Net Capital Requirement	650	-	650
Accruals to cash adjustments	13,000	-	13,000
<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	-	-1,125
New provisions and adjustments to previous provisions	-150	-	-150
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-118	-	-118
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	14,013	-	14,013
Use of provisions	380	-	380
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	13,810	1	13,811

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

	£'000
	Revised Plans
Gross Administration Costs	65,711
<i>Less:</i>	
Administration DEL Income	-65,550
Net Administration Costs	161
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	-
Total Net Operating Costs	161
<i>Of which:</i>	
Resource DEL	161
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	161
<i>Of which:</i>	
Resource DEL	161
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	161

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Water Services Regulation Authority	
Taxation	-65,550
Total Taxation	-65,550
Total Administration	-65,550
Total Voted Resource DEL	-65,550
Total Voted Resource Income	-65,550

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer: David Black

Export Credits Guarantee Department

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
AME Changes			
(Section C) An increase of £2.1bn represents updates to provisions on existing deals and provisions that could be required on potential new deals. This results in higher budgetary requirements in the current financial year.	2,100,000,000		
Total change in Resource AME (voted)	2,100,000,000		2,100,000,000
(Section D) The reduction represents an update to projected net Direct Lending (DL) drawings when compared to the Main Estimate where some of the direct lending did not materialise in 2024-25.		-200,000,000	
Total change in Capital AME (voted)		-200,000,000	-200,000,000
(Section E) Prior period adjustment: represents adjustment required to the Outturn for prior years.	130,000,000		
Total change in Non-Budget Expenditure	130,000,000		130,000,000
The change represents lower Direct Lending drawings and movement in working capital, i.e. debtors and creditors, with less cash now required in 2024-25 compared to the Main Estimate.		-350,000,000	
Total change in Net Cash Requirement		-350,000,000	-350,000,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	-	-	-	
Capital	-	-	-	
Annually Managed Expenditure				
Resource	2,100,000,000	-	2,100,000,000	
Capital	-200,000,000	-	-200,000,000	
Total Net Budget				
Resource	2,100,000,000	-	2,100,000,000	
Capital	-200,000,000	-	-200,000,000	
Non-Budget Expenditure	130,000,000			
Net Cash Requirement	-350,000,000			

Supplementary 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.

Non-Budget Expenditure:

Expenditure arising from:

* Prior period adjustment.

Export Credits Guarantee Department will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Annually Managed Expenditure (AME)									
Voted expenditure									
C Export Credits	-	1,177,147	-	2,100,000	-	3,277,147	-	-	-
D Direct Lending	-	526,440	-	-	-	526,440	1,005,402	-200,000	805,402
Total voted AME	-	1,703,587	-	2,100,000	-	3,803,587	1,005,402	-200,000	805,402
Total AME									
			-	2,100,000			-200,000		
Non-Budget Expenditure (NBE)									
Voted expenditure									
E Prior period adjustments	-	-	-	130,000	-	130,000	-	-	-
Total voted NBE	-	-	-	130,000	-	130,000	-	-	-
Total NBE									
			-	130,000			-		
Voted expenditure									
			-	2,230,000			-200,000		
Non-voted expenditure									
			-	-			-		
Total for Estimate									
			-	2,230,000			-200,000		

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	1,801,895	-350,000	1,451,895

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										£'000	
	Resources					Capital						
	Administration			Programme		Total			Income			Net
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9	10			
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Export Credit Guarantees and Investments	101,568	-101,567	1	-	-	-	1	2,510	-	2,510		
B Shipbuilding credit guarantee scheme	205	-204	1	-	-	-	1	-	-	-		
Total voted DEL	101,773	-101,771	2	-	-	-	2	2,510	-	2,510		
Total DEL	101,773	-101,771	2	-	-	-	2	2,510	-	2,510		
Annually Managed Expenditure (AME)												
Voted expenditure												
C Export Credits	-	-	-	3,799,153	-522,006	3,277,147	3,277,147	-	-	-		
D Direct Lending	-	-	-	632,311	-105,871	526,440	526,440	1,086,373	-280,971	805,402		
Total voted AME	-	-	-	4,431,464	-627,877	3,803,587	3,803,587	1,086,373	-280,971	805,402		
Total AME	-	-	-	4,431,464	-627,877	3,803,587	3,803,587	1,086,373	-280,971	805,402		
Non-Budget Expenditure (NBE)												
Voted expenditure												
E Prior period adjustments	-	-	-	130,000	-	130,000	130,000	-	-	-		
Total voted NBE	-	-	-	130,000	-	130,000	130,000	-	-	-		
Total NBE	-	-	-	130,000	-	130,000	130,000	-	-	-		
Voted expenditure	101,773	-101,771	2	4,561,464	-627,877	3,933,587	3,933,589	1,088,883	-280,971	807,912		
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-		
Total for Estimate	101,773	-101,771	2	4,561,464	-627,877	3,933,587	3,933,589	1,088,883	-280,971	807,912		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	1,703,589	2,230,000	3,933,589
Net Capital Requirement	1,007,912	-200,000	807,912
Accruals to cash adjustments	-909,606	-2,380,000	-3,289,606
<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	-	-2,397
New provisions and adjustments to previous provisions	-1,655,309	-2,100,000	-3,755,309
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-130,000	-130,000
Other non-cash items	-676,515	-	-676,515
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	1,269,960	-150,000	1,119,960
Increase (-) / Decrease (+) in creditors	154,655	-	154,655
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,801,895	-350,000	1,451,895

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

	£'000
	Revised Plans
Gross Administration Costs	101,773
<i>Less:</i>	
Administration DEL Income	-101,771
Net Administration Costs	2
Gross Programme Costs	4,431,464
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-627,877
Non-budget income	-
Net Programme Costs	3,803,587
Total Net Operating Costs	3,803,589
<i>Of which:</i>	
Resource DEL	2
Capital DEL	-
Resource AME	3,803,587
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	3,803,589
<i>Of which:</i>	
Resource DEL	2
Resource AME	3,803,587
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	130,000
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	3,933,589

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Export Credit Guarantees and Investments	
Sales of Goods and Services	-101,543
Other Income	-24
B Shipbuilding credit guarantee scheme	
Sales of Goods and Services	-204
Total Sales of Goods and Services	-101,747
Total Other Income	-24
Total Administration	-101,771
Total Voted Resource DEL	-101,771
Voted Resource AME	
Programme	
C Export Credits	
Sales of Goods and Services	-486,366
Interest and Dividends	-35,640
D Direct Lending	
Interest and Dividends	-105,871
Total Sales of Goods and Services	-486,366
Total Interest and Dividends	-141,511
Total Programme	-627,877
Total Voted Resource AME	-627,877
Total Voted Resource Income	-729,648
Voted Capital AME	
Programme	
D Direct Lending	
Repayments	-280,971
Total Repayments	-280,971
Total Programme	-280,971
Total Voted Capital AME	-280,971
Total Voted Capital Income	-280,971

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer: Tim Reid

PART III: NOTE F - ACCOUNTING POLICY CHANGES

As part of the 2024-25 Annual Report and Accounts preparation process changes may be required to the Outturn figures for prior years. The exact value of these prior period adjustments has not yet been fully confirmed, but current estimates are that they will not exceed £130.0m and will not lead to a breach in the control totals.

Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	£
Other Changes				
Impact on increase in Pension costs	311,000			
Total change in Resource DEL (voted)	311,000			311,000
Other Changes				
Return of IFRS16 funding no longer needed		-9,548,000		
Total change in Capital DEL (voted)		-9,548,000		-9,548,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	311,000	-	311,000	
Capital	-9,548,000	-	-9,548,000	
Annually Managed Expenditure				
Resource	-	-	-	
Capital	-	-	-	
Total Net Budget				
Resource	311,000	-	311,000	
Capital	-9,548,000	-	-9,548,000	
Non-Budget Expenditure	-			
Net Cash Requirement	-			

Supplementary 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.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A Administration	-	42,777	-	-	311	-	11,748	-9,548	2,200
Total voted DEL	-	42,777	-	-	311	-	11,748	-9,548	2,200
Total DEL									
Voted expenditure									
Non-voted expenditure									
Total for Estimate									

	Present Plans	Changes	Revised Plans
Net Cash Requirement	43,565	-	43,565

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										£'000	
	Resources						Total		Capital			
	Administration			Programme			Net	7	Gross	Income		Net
	1	2	3	4	5	6						
Gross	Income	Net	Gross	Income	Net	Net		Gross	Income	Net		
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Administration	-	-	-	43,147	-59	43,088		43,088	2,200	-	2,200	
Total voted DEL	-	-	-	43,147	-59	43,088		43,088	2,200	-	2,200	
Non-voted expenditure												
B Ombudsman's salary and oncosts	-	-	-	216	-	216		216	-	-	-	
Total non-voted DEL	-	-	-	216	-	216		216	-	-	-	
Total DEL	-	-	-	43,363	-59	43,304		43,304	2,200	-	2,200	
Annually Managed Expenditure (AME)												
Voted expenditure												
C Creation of provisions	-	-	-	600	-	600		600	384	-	384	
Total voted AME	-	-	-	600	-	600		600	384	-	384	
Total AME	-	-	-	600	-	600		600	384	-	384	
Voted expenditure	-	-	-	43,747	-59	43,688		43,688	2,584	-	2,584	
Non-voted expenditure	-	-	-	216	-	216		216	-	-	-	
Total for Estimate	-	-	-	43,963	-59	43,904		43,904	2,584	-	2,584	

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	43,593	311	43,904
Net Capital Requirement	12,132	-9,548	2,584
Accruals to cash adjustments	-11,944	9,237	-2,707
<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	-	-3,350
New provisions and adjustments to previous provisions	-984	-	-984
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	-7,610	9,237	1,627
Use of provisions	-	-	-
Removal of non-voted budget items	-216	-	-216
<i>Of which:</i>			
Consolidated Fund Standing Services	-216	-	-216
Other adjustments	-	-	-
Net Cash Requirement	43,565	-	43,565

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

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	43,963
<i>Less:</i>	
Programme DEL Income	-59
Programme AME Income	-
Non-budget income	-
Net Programme Costs	43,904
Total Net Operating Costs	43,904
<i>Of which:</i>	
Resource DEL	43,304
Capital DEL	-
Resource AME	600
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	43,904
<i>Of which:</i>	
Resource DEL	43,304
Resource AME	600
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	43,904

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Programme	
A Administration	
Other Income	-59
Total Other Income	-59
Total Programme	-59
Total Voted Resource DEL	-59
Total Voted Resource Income	-59

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Rebecca Hilsenrath

House of Lords

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
£			
Other Changes			
(Section A) Increase in resource costs and non-cash costs relating to the Administration of the House of Lords in 2024-25	857,000		
(Section B) Increase in resource costs and non-cash costs relating to the Parliamentary Estate in 2024-25	2,068,000		
Total change in Resource DEL (voted)	2,925,000		2,925,000
Other Changes			
(Section C) Non-cash budgetary provision relating to movements in the revaluation of the Parliamentary Estate in 2024-25	2,499,000		
Total change in Resource AME (voted)	2,499,000		2,499,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above	1,934,000		
Total change in Net Cash Requirement	1,934,000		1,934,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	2,925,000	-	2,925,000	
Capital	-	-	-	
Annually Managed Expenditure				
Resource	2,499,000	-	2,499,000	
Capital	-	-	-	
Total Net Budget				
Resource	5,424,000	-	5,424,000	
Capital	-	-	-	
Non-Budget Expenditure	-			
Net Cash Requirement	1,934,000			

Supplementary 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.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A Administration	-	122,808	-	857	-	123,665	5,534	-	5,534
B Works Services	-	40,861	-	2,068	-	42,929	30,083	-	30,083
Total voted DEL	-	163,669	-	2,925	-	166,594	35,617	-	35,617
Total DEL									
Annually Managed Expenditure (AME)									
Voted expenditure									
C Administration	-	1	-	2,499	-	2,500	-	-	-
Total voted AME	-	1	-	2,499	-	2,500	-	-	-
Total AME									
Voted expenditure									
Non-voted expenditure									
Total for Estimate									

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	187,095	1,934	189,029

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										
	Resources						Capital				
	Administration			Programme			Total		Income		Net
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Gross	Income	Net
1	2	3	4	5	6	7	8	9	10		
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Administration	-	-	-	131,436	-7,771	123,665	123,665	-	5,534	-	5,534
B Works Services	-	-	-	42,932	-3	42,929	42,929	-	30,083	-	30,083
Total voted DEL	-	-	-	174,368	-7,774	166,594	166,594	-	35,617	-	35,617
Total DEL	-	-	-	174,368	-7,774	166,594	166,594	-	35,617	-	35,617
Annually Managed Expenditure (AME)											
Voted expenditure											
C Administration	-	-	-	2,500	-	2,500	2,500	-	-	-	-
Total voted AME	-	-	-	2,500	-	2,500	2,500	-	-	-	-
Total AME	-	-	-	2,500	-	2,500	2,500	-	-	-	-
Voted expenditure	-	-	-	176,868	-7,774	169,094	169,094	-	35,617	-	35,617
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-
Total for Estimate	-	-	-	176,868	-7,774	169,094	169,094	-	35,617	-	35,617

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	163,670	5,424	169,094
Net Capital Requirement	35,617	-	35,617
Accruals to cash adjustments	-12,192	-3,490	-15,682
<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	-2,294	-15,008
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-118	-22	-140
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	35	-	35
Increase (+) / Decrease (-) in debtors	55	-1,174	-1,119
Increase (-) / Decrease (+) in creditors	550	-	550
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	187,095	1,934	189,029

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

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	176,868
<i>Less:</i>	
Programme DEL Income	-7,774
Programme AME Income	-
Non-budget income	-
Net Programme Costs	169,094
Total Net Operating Costs	169,094
<i>Of which:</i>	
Resource DEL	166,594
Capital DEL	-
Resource AME	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	-
Total Resource Budget	169,094
<i>Of which:</i>	
Resource DEL	166,594
Resource AME	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	-
Total Resource (Estimate)	169,094

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Programme	
A Administration	
Sales of Goods and Services	-7,771
B Works Services	
Sales of Goods and Services	-3
Total Sales of Goods and Services	-7,774
Total Programme	-7,774
Total Voted Resource DEL	-7,774
Total Voted Resource Income	-7,774

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Simon Burton, Clerk of the Parliaments

House of Commons: Members

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Other Changes			
Change in requirement following the general election.		-2,785,000	
Total change in Resource DEL (voted)		-2,785,000	-2,785,000
Decrease in the Net Cash Requirement to reflect RDEL changes		-2,793,000	
Total change in Net Cash Requirement		-2,793,000	-2,793,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	-2,785,000	-	-2,785,000	
Capital	-	-	-	
Annually Managed Expenditure				
Resource	-	-	-	
Capital	-	-	-	
Total Net Budget				
Resource	-2,785,000	-	-2,785,000	
Capital	-	-	-	
Non-Budget Expenditure	-			
Net Cash Requirement	-2,793,000			

Supplementary 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.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A Members' salaries, allowances and other costs	-	19,991	-	-2,785	-	17,206	-	-	-
Total voted DEL	-	19,991	-	-2,785	-	17,206	-	-	-
Total DEL									
Voted expenditure									
Non-voted expenditure									
Total for Estimate									

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	19,969	-2,793	17,176

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

	Revised Plans										
	Resources						Total		Capital		
	Administration			Programme			Net	7	Gross	Income	Net
	1	2	3	4	5	6					
Gross	Income	Net	Gross	Income	Net						
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Members' salaries, allowances and other costs	-	-	-	17,206	-	17,206	17,206	-	-	-	-
Total voted DEL	-	-	-	17,206	-	17,206	17,206	-	-	-	-
Total DEL	-	-	-	17,206	-	17,206	17,206	-	-	-	-
Voted expenditure	-	-	-	17,206	-	17,206	17,206	-	-	-	-
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-
Total for Estimate	-	-	-	17,206	-	17,206	17,206	-	-	-	-

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	19,991	-2,785	17,206
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-22	-8	-30
<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	-8	-30
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	19,969	-2,793	17,176

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

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	17,206
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	17,206
Total Net Operating Costs	17,206
<i>Of which:</i>	
Resource DEL	17,206
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	17,206
<i>Of which:</i>	
Resource DEL	17,206
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	17,206

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

No departmental income is expected in 2024-25.

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Tom Goldsmith, Clerk of the House of Commons

Armed Forces Pension and Compensation Schemes

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
AME Expenditure Changes			
An increase in resource expenditure, driven by Past Service Costs relating to the Etherton Review.	45,000,000		
Total change in Resource AME (voted)	45,000,000		45,000,000
Revisions to the Net Cash Requirement reflect increased Employer Contributions as a result of the pensionable payroll being higher than previously forecast.		-100,000,000	
Total change in Net Cash Requirement		-100,000,000	-100,000,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	-	-	-	
Capital	-	-	-	
Annually Managed Expenditure				
Resource	45,000,000	-	45,000,000	
Capital	-	-	-	
Total Net Budget				
Resource	45,000,000	-	45,000,000	
Capital	-	-	-	
Non-Budget Expenditure	-			
Net Cash Requirement	-100,000,000			

Supplementary 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.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Annually Managed Expenditure (AME)									
Voted expenditure									
A Retired pay, pensions and other payments to ex-service personnel	-	5,240,271	-	45,000	-	5,285,271	-	-	-
Total voted AME	-	5,240,271	-	45,000	-	5,285,271	-	-	-
Total AME				45,000					
Voted expenditure				45,000					
Non-voted expenditure				-					
Total for Estimate				45,000					

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	1,804,671	-100,000	1,704,671

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans									
	Resources					Capital				
	Administration			Programme		Total		Capital		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	10	
Voted expenditure										
Annually Managed Expenditure (AME)										
Voted expenditure										
A Retired pay, pensions and other payments to ex-service personnel	-	-	-	10,161,271	-4,876,000	5,285,271				
Total voted AME	-	-	-	10,161,271	-4,876,000	5,285,271				
Total AME	-	-	-	10,161,271	-4,876,000	5,285,271				
Voted expenditure										
Non-voted expenditure										
Total for Estimate										
				10,161,271	-4,876,000	5,285,271				

£'000

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	5,240,271	45,000	5,285,271
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-3,435,600	-145,000	-3,580,600
<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	-276,000	-10,161,271
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	-	20,850
Increase (-) / Decrease (+) in creditors	-29,538	-	-29,538
Use of provisions	6,458,359	131,000	6,589,359
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,804,671	-100,000	1,704,671

**PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION
TABLE**

	£'000
	Revised Plans
Gross Programme Costs	10,161,271
<i>Of Which:</i>	
Increases in liability	2,717,586
Interest on scheme liability	7,443,685
Other expenditure	-
<i>Less:</i>	
Contributions received	-4,875,400
Transfers in	-600
Other income	-
Net Programme Costs	5,285,271
Total Net Operating Costs	5,285,271
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	5,285,271
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	5,285,271
<i>Of which:</i>	
Resource DEL	-
Resource AME	5,285,271
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	5,285,271

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource AME Programme	
A Retired pay, pensions and other payments to ex-service personnel	
Pensions	-4,876,000
Total Pensions	-4,876,000
Total Programme	-4,876,000
Total Voted Resource AME	-4,876,000
Total Voted Resource Income	-4,876,000

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

David Williams

Foreign, Commonwealth and Development Office: Overseas Superannuation

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
AME Expenditure Changes			
(Section A) Reduction of Interest On Liabilities		-10,000,000	
Total change in Resource AME (voted)		-10,000,000	-10,000,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	-	-	-	
Capital	-	-	-	
Annually Managed Expenditure				
Resource	-10,000,000	-	-10,000,000	
Capital	-	-	-	
Total Net Budget				
Resource	-10,000,000	-	-10,000,000	
Capital	-	-	-	
Non-Budget Expenditure	-			
Net Cash Requirement	-			

Supplementary 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.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Annually Managed Expenditure (AME)									
Voted expenditure									
A Interest On Liabilities and Other Expenses	-	23,000	-	-10,000	-	13,000	-	-	-
Total voted AME	-	23,000	-	-10,000	-	13,000	-	-	-
Total AME				-10,000					
Voted expenditure				-10,000					
Non-voted expenditure				-					
Total for Estimate				-10,000					

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	38,325	-	38,325

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

	Revised Plans											
	Resources					Capital						
	Administration			Programme		Total		Income			Net	
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9	10			
Voted expenditure												
Annually Managed Expenditure (AME)												
Voted expenditure												
A Interest On Liabilities and Other Expenses	-	-	-	13,000	-	13,000	-	-	-	-	-	-
Total voted AME	-	-	-	13,000	-	13,000	-	-	-	-	-	-
Total AME	-	-	-	13,000	-	13,000	-	-	-	-	-	-
Voted expenditure	-	-	-	13,000	-	13,000	-	-	-	-	-	-
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Total for Estimate	-	-	-	13,000	-	13,000	-	-	-	-	-	-

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	23,000	-10,000	13,000
Net Capital Requirement	-	-	-
Accruals to cash adjustments	15,325	10,000	25,325
<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	10,000	-13,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	38,325	-	38,325
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	38,325	-	38,325

**PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION
TABLE**

	£'000
	Revised Plans
Gross Programme Costs	13,000
<i>Of Which:</i>	
Increases in liability	-
Interest on scheme liability	12,800
Other expenditure	200
<i>Less:</i>	
Contributions received	-
Transfers in	-
Other income	-
Net Programme Costs	13,000
Total Net Operating Costs	13,000
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	13,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	13,000
<i>Of which:</i>	
Resource DEL	-
Resource AME	13,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	13,000

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

No departmental income is expected in 2024-25.

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Sir Oliver Robbins

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.	17,320
Hong Kong Supplementary Pension for Overseas Service.	240,860

National Health Service Pension Scheme

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
AME Expenditure Changes			
Increase in current service cost (CSC) derived from the increase in contribution income	1,697,366,000		
Increase in interest charge due to change in assumptions and other movements in scheme liability	143,526,000		
Increase in other enhancements charged to scheme liability and administration costs	23,215,000		
Other Changes			
Increase in contribution income		-2,159,914,000	
Decrease in other income	5,507,000		
Total change in Resource AME (voted)	1,869,614,000	-2,159,914,000	-290,300,000
Increase in contribution income		-2,159,914,000	
Decrease in other income	5,507,000		
Increase in lump sums due to increase in award	686,100,000		
Increase in pension payments	40,474,000		
Decrease in pension tax payments		-108,032,000	
Increase in transfer payments	34,246,000		
Increase in refunds and death in service payments	79,266,000		
Change in debtor/creditor	146,230,000		
Increase in administration costs	9,983,000		
Total change in Net Cash Requirement	1,001,806,000	-2,267,946,000	-1,266,140,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	-	-	-	
Capital	-	-	-	
Annually Managed Expenditure				
Resource	-290,300,000	-	-290,300,000	
Capital	-	-	-	
Total Net Budget				
Resource	-290,300,000	-	-290,300,000	
Capital	-	-	-	
Non-Budget Expenditure	-			
Net Cash Requirement	-1,266,140,000			

Supplementary 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.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Annually Managed Expenditure (AME)									
Voted expenditure									
A Pensions	-	14,427,636	-	-290,300	-	14,137,336	-	-	-
Total voted AME	-	14,427,636	-	-290,300	-	14,137,336	-	-	-
Total AME	-	-	-	-290,300	-	-290,300	-	-	-
Voted expenditure									
Non-voted expenditure									
Total for Estimate									

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	-4,719,777	-1,266,140	-5,985,917

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										
	Resources							Capital			
	Administration			Programme				Total			
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	10		
Voted expenditure											
Annually Managed Expenditure (AME)											
Voted expenditure											
A Pensions	-	-	-	39,118,918	-24,981,582	14,137,336	14,137,336	-	-	-	
Total voted AME	-	-	-	39,118,918	-24,981,582	14,137,336	14,137,336	-	-	-	
Total AME	-	-	-	39,118,918	-24,981,582	14,137,336	14,137,336	-	-	-	
Voted expenditure	-	-	-	39,118,918	-24,981,582	14,137,336	14,137,336	-	-	-	
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	
Total for Estimate	-	-	-	39,118,918	-24,981,582	14,137,336	14,137,336	-	-	-	

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	14,427,636	-290,300	14,137,336
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-19,147,413	-975,840	-20,123,253
<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	-1,854,124	-39,058,935
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	330,200	701,798
Increase (-) / Decrease (+) in creditors	91,800	-183,970	-92,170
Use of provisions	17,594,000	732,054	18,326,054
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	-4,719,777	-1,266,140	-5,985,917

**PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION
TABLE**

	£'000
	Revised Plans
Gross Programme Costs	39,118,918
<i>Of Which:</i>	
Increases in liability	16,963,507
Interest on scheme liability	22,095,428
Other expenditure	59,983
<i>Less:</i>	
Contributions received	-24,828,400
Transfers in	-66,119
Other income	-87,063
Net Programme Costs	14,137,336
Total Net Operating Costs	14,137,336
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	14,137,336
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	14,137,336
<i>Of which:</i>	
Resource DEL	-
Resource AME	14,137,336
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	14,137,336

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource AME	
Programme	
A Pensions	
Pensions	-24,981,582
Total Pensions	-24,981,582
Total Programme	-24,981,582
Total Voted Resource AME	-24,981,582
Total Voted Resource Income	-24,981,582

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Michael Brodie

Teachers' Pension Scheme (England and Wales)

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
AME Expenditure Changes			
(Section A) Increases mainly due to an increase in Current Service Cost caused by higher than forecast contributions.	220,450,000		
(Section A) Decrease in cover as a result of higher contributions receipts than forecast at Main Estimate.		-190,754,000	
Total change in Resource AME (voted)	220,450,000	-190,754,000	29,696,000
Increase to the Net Cash Requirement mainly as a result of the payment of additional pension liabilities owing following the conclusion in the year of the McCloud-Sargeant legal judgement. A provision had been raised earlier however the timing of the settlements, which will continue for a number of years, was unclear at the Main Estimate.	341,708,000		
Total change in Net Cash Requirement	341,708,000		341,708,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	-	-	-	
Capital	-	-	-	
Annually Managed Expenditure				
Resource	29,696,000	-	29,696,000	
Capital	-	-	-	
Total Net Budget				
Resource	29,696,000	-	29,696,000	
Capital	-	-	-	
Non-Budget Expenditure	-			
Net Cash Requirement	341,708,000			

Supplementary 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.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		£'000
	Present			Revised			Present	Changes	
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Annually Managed Expenditure (AME)									
Voted expenditure									
A Pensions and associated payments	-	9,257,552	-	29,696	-	9,287,248	-	-	-
Total voted AME	-	9,257,552	-	29,696	-	9,287,248	-	-	-
Total AME									
Voted expenditure									
Non-voted expenditure									
Total for Estimate									

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	1,069,514	341,708	1,411,222

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										
	Resources						Total		Capital		£'000
	Administration			Programme			Net	Gross	Income	Net	
	Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10		
Voted expenditure											
Annually Managed Expenditure (AME)											
Voted expenditure											
A Pensions and associated payments	-	-	-	21,172,665	-11,885,417	9,287,248	9,287,248	-	-	-	-
Total voted AME	-	-	-	21,172,665	-11,885,417	9,287,248	9,287,248	-	-	-	-
Total AME	-	-	-	21,172,665	-11,885,417	9,287,248	9,287,248	-	-	-	-
Voted expenditure	-	-	-	21,172,665	-11,885,417	9,287,248	9,287,248	-	-	-	-
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-
Total for Estimate	-	-	-	21,172,665	-11,885,417	9,287,248	9,287,248	-	-	-	-

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	9,257,552	29,696	9,287,248
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-8,188,038	312,012	-7,876,026
<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	-91,713	-21,124,232
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	97,627	152,637
Increase (-) / Decrease (+) in creditors	-53,537	-408	-53,945
Use of provisions	12,843,008	306,506	13,149,514
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,069,514	341,708	1,411,222

**PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION
TABLE**

	£'000
	Revised Plans
Gross Programme Costs	21,172,665
<i>Of Which:</i>	
Increases in liability	6,926,018
Interest on scheme liability	14,198,214
Other expenditure	48,433
<i>Less:</i>	
Contributions received	-11,847,160
Transfers in	-14,075
Other income	-24,182
Net Programme Costs	9,287,248
Total Net Operating Costs	9,287,248
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	9,287,248
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	9,287,248
<i>Of which:</i>	
Resource DEL	-
Resource AME	9,287,248
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	9,287,248

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource AME	
Programme	
A Pensions and associated payments	
Pensions	-11,885,417
Total Pensions	-11,885,417
Total Programme	-11,885,417
Total Voted Resource AME	-11,885,417
Total Voted Resource Income	-11,885,417

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Susan Acland-Hood

UK Atomic Energy Authority Pension Schemes

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
AME Expenditure Changes			
Increase due to higher than previously forecast pension liabilities.	60,898,000		
Total change in Resource AME (voted)	60,898,000		60,898,000
Revisions to the Net Cash Requirement reflect changes to resources as set out above together with changes in the cash utilisation of provisions.	68,221,000		
Total change in Net Cash Requirement	68,221,000		68,221,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	-	-	-	
Capital	-	-	-	
Annually Managed Expenditure				
Resource	60,898,000	-	60,898,000	
Capital	-	-	-	
Total Net Budget				
Resource	60,898,000	-	60,898,000	
Capital	-	-	-	
Non-Budget Expenditure	-			
Net Cash Requirement	68,221,000			

Supplementary 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.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Annually Managed Expenditure (AME)									
Voted expenditure									
A Pensions, transfer values, repayments of contributions	-	224,300	-	60,898	-	285,198	-	-	-
Total voted AME	-	224,300	-	60,898	-	285,198	-	-	-
Total AME				60,898					
Voted expenditure				60,898					
Non-voted expenditure				-					
Total for Estimate				60,898					

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	230,700	68,221	298,921

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

	Revised Plans										
	Resources					Capital					
	Administration		Programme			Total		Capital			
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9	10		
Voted expenditure											
Annually Managed Expenditure (AME)											
Voted expenditure											
A Pensions, transfer values, repayments of contributions	-	-	-	353,725	-68,527	285,198	-	-	-	-	-
Total voted AME	-	-	-	353,725	-68,527	285,198	-	-	-	-	-
Total AME	-	-	-	353,725	-68,527	285,198	-	-	-	-	-
Voted expenditure	-	-	-	353,725	-68,527	285,198	-	-	-	-	-
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-
Total for Estimate	-	-	-	353,725	-68,527	285,198	-	-	-	-	-

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	224,300	60,898	285,198
Net Capital Requirement	-	-	-
Accruals to cash adjustments	6,400	7,323	13,723
<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	-75,725	-353,725
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	10,000	-	10,000
Use of provisions	274,400	83,048	357,448
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	230,700	68,221	298,921

**PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION
TABLE**

	£'000
	Revised Plans
Gross Programme Costs	353,725
<i>Of Which:</i>	
Increases in liability	59,466
Interest on scheme liability	294,259
Other expenditure	-
<i>Less:</i>	
Contributions received	-66,564
Transfers in	-1,637
Other income	-326
Net Programme Costs	285,198
Total Net Operating Costs	285,198
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	285,198
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	285,198
<i>Of which:</i>	
Resource DEL	-
Resource AME	285,198
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	285,198

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource AME	
Programme	
A Pensions, transfer values, repayments of contributions	
Pensions	-68,527
Total Pensions	-68,527
Total Programme	-68,527
Total Voted Resource AME	-68,527
Total Voted Resource Income	-68,527

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Jeremy Pocklington CB

Ministry of Justice: Judicial Pensions Scheme

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

	£		
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
AME Expenditure Changes			
(Section A) Increase in current service cost.	5,970,000		
(Section A) Decrease in interest costs.		-2,600,000	
(Section A) Decrease in McCloud compensation costs.		-7,000,000	
(Section A) Increase in administration costs.	87,000		
(Section A) Increase in pension contribution income.		-23,336,000	
Total change in Resource AME (voted)	6,057,000	-32,936,000	-26,879,000
(Section B) Increase in current service cost.	7,430,000		
Total change in Resource AME (non-voted)	7,430,000		7,430,000
Increase in Pension Payments.	13,778,000		
Decrease in McCloud remedy payments from pension liability.		-5,000,000	
Decrease in McCloud compensation payments.		-7,000,000	
Increase in administration cost.	87,000		
Increase in income.		-23,336,000	
Total change in Net Cash Requirement	13,865,000	-35,336,000	-21,471,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	-	-	-	
Capital	-	-	-	
Annually Managed Expenditure				
Resource	-26,879,000	7,430,000	-19,449,000	
Capital	-	-	-	
Total Net Budget				
Resource	-26,879,000	7,430,000	-19,449,000	
Capital	-	-	-	
Non-Budget Expenditure	-			
Net Cash Requirement	-21,471,000			

Supplementary amounts required in the year ending 31 March 2025 for expenditure by Ministry of Justice: Judicial Pensions Scheme on:

Departmental Expenditure Limit: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.

PART II: CHANGES PROPOSED

	£'000											
	Net Resources						Net Capital					
	Present			Changes			Revised		Present		Revised	
	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
1	2	3	4	5	6							
Annually Managed Expenditure (AME)												
Voted expenditure												
A Judicial Pension Scheme	-	174,075	-	-26,879	-	147,196	-	-	-	-	-	
Total voted AME	-	174,075	-	-26,879	-	147,196	-	-	-	-	-	
Non-voted expenditure												
B Judicial Pension Scheme	-	87,570	-	7,430	-	95,000	-	-	-	-	-	
Total non-voted AME	-	87,570	-	7,430	-	95,000	-	-	-	-	-	
Total AME	-	-	-	-19,449	-	-	-	-	-	-	-	
Voted expenditure												
				-26,879								
Non-voted expenditure												
				7,430								
Total for Estimate												
				-19,449								

£'000			
Present Plans	Changes	Revised Plans	
-97,333	-21,471	-118,804	Net Cash Requirement

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

	Revised Plans											
	Resources					Capital						
	Administration			Programme		Total			Income		Net	
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9	10			
Voted expenditure												
Annually Managed Expenditure (AME)												
Voted expenditure												
A Judicial Pension Scheme	-	-	-	456,196	-309,000	147,196	-	-	-	-	-	-
Total voted AME	-	-	-	456,196	-309,000	147,196	-	-	-	-	-	-
Non-voted expenditure												
B Judicial Pension Scheme	-	-	-	95,000	-	95,000	-	-	-	-	-	-
Total non-voted AME	-	-	-	95,000	-	95,000	-	-	-	-	-	-
Total AME	-	-	-	551,196	-309,000	242,196	-	-	-	-	-	-
Voted expenditure												
Non-voted expenditure	-	-	-	456,196	-309,000	147,196	-	-	-	-	-	-
Total for Estimate	-	-	-	95,000	-	95,000	-	-	-	-	-	-
Total for Estimate	-	-	-	551,196	-309,000	242,196	-	-	-	-	-	-

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	261,645	-19,449	242,196
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-271,408	5,408	-266,000
<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	-3,370	-443,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	168,222	8,778	177,000
Removal of non-voted budget items	-87,570	-7,430	-95,000
<i>Of which:</i>			
Consolidated Fund Standing Services	-87,570	-7,430	-95,000
Other adjustments	-	-	-
Net Cash Requirement	-97,333	-21,471	-118,804

**PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION
TABLE**

	£'000
	Revised Plans
Gross Programme Costs	551,196
<i>Of Which:</i>	
Increases in liability	308,000
Interest on scheme liability	230,000
Other expenditure	1,196
<i>Less:</i>	
Contributions received	-309,000
Transfers in	-
Other income	-
Net Programme Costs	242,196
Total Net Operating Costs	242,196
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	242,196
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	242,196
<i>Of which:</i>	
Resource DEL	-
Resource AME	242,196
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	242,196

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource AME	
Programme	
A Judicial Pension Scheme	
Pensions	-309,000
Total Pensions	-309,000
Total Programme	-309,000
Total Voted Resource AME	-309,000
Total Voted Resource Income	-309,000

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Dame Antonia Romeo DCB

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
<p>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, MoJ are currently defending a number of Employment Tribunal claims at various stages. The estimated possible impact on the future JPS pension liability of all such claims is approximately £56.4m.</p>	56,400

Cabinet Office: Civil Superannuation

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
AME Expenditure Changes			
Resource	100,000,000		
Total change in Resource AME (voted)	100,000,000		100,000,000
Net cash requirement		-151,000,000	
Total change in Net Cash Requirement		-151,000,000	-151,000,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	-	-	-	
Capital	-	-	-	
Annually Managed Expenditure				
Resource	100,000,000	-	100,000,000	
Capital	-	-	-	
Total Net Budget				
Resource	100,000,000	-	100,000,000	
Capital	-	-	-	
Non-Budget Expenditure	-			
Net Cash Requirement	-151,000,000			

Supplementary 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.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9	
Annually Managed Expenditure (AME)									
Voted expenditure									
A Civil superannuation	-	9,913,000	-	100,000	-	10,013,000	-	-	-
Total voted AME	-	9,913,000	-	100,000	-	10,013,000	-	-	-
Total AME									
Voted expenditure									
Non-voted expenditure									
Total for Estimate									

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	1,235,000	-151,000	1,084,000

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans										
	Resources						Total		Capital		
	Administration			Programme			Net	7	Gross	Income	Net
	1	2	3	4	5	6					
Gross	Income	Net	Gross	Income	Net	Net		Gross	Income	Net	
Voted expenditure											
Annually Managed Expenditure (AME)											
Voted expenditure											
A Civil superannuation	-	-	-	17,965,000	-7,952,000	10,013,000	10,013,000	-	-	-	-
Total voted AME	-	-	-	17,965,000	-7,952,000	10,013,000	10,013,000	-	-	-	-
Total AME	-	-	-	17,965,000	-7,952,000	10,013,000	10,013,000	-	-	-	-
Voted expenditure	-	-	-	17,965,000	-7,952,000	10,013,000	10,013,000	-	-	-	-
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-
Total for Estimate	-	-	-	17,965,000	-7,952,000	10,013,000	10,013,000	-	-	-	-

£'000

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	9,913,000	100,000	10,013,000
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-8,678,000	-251,000	-8,929,000
<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	-245,000	-17,956,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	9,033,000	-6,000	9,027,000
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,235,000	-151,000	1,084,000

**PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION
TABLE**

	£'000
	Revised Plans
Gross Programme Costs	17,965,000
<i>Of Which:</i>	
Increases in liability	7,146,000
Interest on scheme liability	10,810,000
Other expenditure	9,000
<i>Less:</i>	
Contributions received	-7,744,995
Transfers in	-111,811
Other income	-95,194
Net Programme Costs	10,013,000
Total Net Operating Costs	10,013,000
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	10,013,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	10,013,000
<i>Of which:</i>	
Resource DEL	-
Resource AME	10,013,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	10,013,000

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource AME	
Programme	
A Civil superannuation	
Pensions	-7,952,000
Total Pensions	-7,952,000
Total Programme	-7,952,000
Total Voted Resource AME	-7,952,000
Total Voted Resource Income	-7,952,000

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Catherine Little

Royal Mail Statutory Pension Scheme

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Cash changes			
Pension benefits lower than forecast		-100,000,000	
Total change in Net Cash Requirement		-100,000,000	-100,000,000

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total	£
Departmental Expenditure Limit				
Resource	-	-	-	
Capital	-	-	-	
Annually Managed Expenditure				
Resource	-	-	-	
Capital	-	-	-	
Total Net Budget				
Resource	-	-	-	
Capital	-	-	-	
Non-Budget Expenditure	-			
Net Cash Requirement	-100,000,000			

Supplementary 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.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present			Revised			Present	Revised	
	Admin	Prog	Changes	Admin	Prog	Changes			
	1	2	3	4	5	6	7	8	9
Voted expenditure				-	-	-			
Non-voted expenditure				-	-	-			
Total for Estimate				-	-	-			

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	1,975,000	-100,000	1,875,000

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

	Revised Plans											
	Resources					Capital						
	Administration			Programme		Total			Income		Net	
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9	10			
Voted expenditure												
Annually Managed Expenditure (AME)												
Voted expenditure												
A RMSPS Pension Scheme	-	-	-	1,516,000	-	1,516,000	-	-	-	-	-	-
Total voted AME	-	-	-	1,516,000	-	1,516,000	-	-	-	-	-	-
Total AME	-	-	-	1,516,000	-	1,516,000	-	-	-	-	-	-
Voted expenditure	-	-	-	1,516,000	-	1,516,000	-	-	-	-	-	-
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Total for Estimate	-	-	-	1,516,000	-	1,516,000	-	-	-	-	-	-

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	1,516,000	-	1,516,000
Net Capital Requirement	-	-	-
Accruals to cash adjustments	459,000	-100,000	359,000
<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	-	-1,516,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	1,975,000	-100,000	1,875,000
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,975,000	-100,000	1,875,000

**PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION
TABLE**

	£'000
	Revised Plans
Gross Programme Costs	1,516,000
<i>Of Which:</i>	
Increases in liability	-
Interest on scheme liability	1,516,000
Other expenditure	-
<i>Less:</i>	
Contributions received	-
Transfers in	-
Other income	-
Net Programme Costs	1,516,000
Total Net Operating Costs	1,516,000
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	1,516,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	1,516,000
<i>Of which:</i>	
Resource DEL	-
Resource AME	1,516,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	1,516,000

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

No departmental income is expected in 2024-25.

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

No CFER income or receipts are expected in 2024-25.

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 of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Catherine Little

